The 8th November 1952

No- In exercise of the powers conferred under sub-paragraph (2) of paragraph 7 of the Sixth Schedule to the Constitution of India, the Mikir Hills District Council is pleased to make, with the approval of the Governor of Assam, the following rules for the management of the District Fund for the Karbi Anglong autonomous district.

PART I

GENERAL

CHAPTER I

Preliminary

1. (1) These rules may be called the Karbi Anglong District Fund Rules, 1952.
   (2) They shall come into force at once.
2. In these rules, unless there is anything repugnant in the subject or context :-
   (1) "autonomous district" means a tribal area deemed as such under paragraph 1 (1) of the sixth Schedule to the Constitution of India;
   (2) "Chief Executive Member" means the Chief Executive Member of the Executive Committee of the District Council constituted under the Assam Autonomous Districts (Constitutions of District Councils) Rules, 1951.
   (3) "Accountant General" means the Accountant General, Assam;
   (4) "Constitution" means the Constitution of India;
   (5) "District Fund" means the District Fund for the Mikir Hills autonomous district constituted under the provisions of sub-paragraph (1) of paragraph 7 of the Sixth Schedule to be construed accordingly.
   (6) "Member-in-cgarge of the Financial affairs" means a member of the Executive Committee of the District Council entrusted with the financial affairs of the Council under rule 31 (2) of Part III of the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951

(7) "Treasury" means a treasury maintained by the State of Assam and including Sub-Treasury with which the District Council banks.

(8) "Secretary" means the Secretary of the Executive Committee of the District Council.

3. The District Fund is constituted under sub-paragraph (1) of paragraph 7 of the Sixth Schedule to the Constitution of India, to which shall be credited all moneys received by the District Council in the course of the administration of the Mikir Hills District in accordance with the provisions of the Constituion. The fund will accordingly comprise all receipts realised by the District Council under the provisions contained in the Sixth Schedule to the Constitution including the taxses levied or other revenues or receipts realised under the laws, rules or regulations framed by the District Council under paragraph 3, 4, 6, and 8 etc, ibid.

4. (1) These rules framed by the District Council with the approval of the Governor of Assam and published in the Official Gazette of the State have the force of law in terms of paragraph 11 of the Sixth Schedule to the Constituion of India and are thus legally binding on all concerned.

(2) Any matter which is not covered by or under these rules shall be referred to the Governor and his decision thereon shall be final.

CHAPTER II

GENERAL PRINCIPLES

5. The registers and forms prescribed in these rules provide for all classes of transactions usually occuring in an autonomous district.

6. If it is found that account rules and forms herein prescribed do not conveniently meet the special requirements of the Autonomous District they may be added to or modified by the District Council in consultation with the Accountant General and with the approval of the Governor.

7. The member-in-charge of the financial affairs shall, at the time of audit, cause to be produced all accounts, registers, documents and subsidiary paper which may be called for by the audit authority for investigation.

8. (1) The cash and account branches of the District Council office shall be kept distinct form each other, and under separate officers, who, for the purpose of these rules, shall be termed as the cashier and accountant respectively.

(2) In no case shall the same person compile the accounts and superintend the collection of the rates, taxes and other income of the District Council.

9. As the treasury and the District Council occupy the respective position of banker and constituent no person connected with the treasury shall assist in any way in collecting the revenues of the District Council or in posting the books in connected matters of the District Council.

10.(1) The Accountant, Cashier and any other officer in the employ of a District Council whose custody the funds of the District Council are kept shall furnish such security as prescribed in Appendix 1.

(2) Nothing in this rule shall be understood to prohibit such security as the District Council may think advisable being taken from any other person in the employ of the District Council.

(3) The Member-in-charge of financial affairs shall periodically test the securities.

4) The form of security bond for employees of the District Council shall be as prescribed in Appendix II to these rules.

11. All accounts and register shall, for the present, be maintained in English. All books of accounts and registers shall be substantially bound and paged before being brought into use, a certificate as to the number of pages each book countains being given in the fly-leaf by the Secretary. No accounts shall be prepared on loose sheets or in loosy bound volumes.

12. All corrections and alterations in accounts shall be neatly made in red ink, and attested by the initials of the Secretary. Similarly, all alterations and corrections in a voucher shall be duly authenticated by the Drawing Officer. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.

All corrections in the total of the bill whether made in words or figures schedule be attested by the full signature of the Drawing Officer with date against each instead of by his dated initials. The spaces left blank either in the money column for particulars of the bill should invariably be covered by oblique lines.

A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink. The note should be made in the same manner as is done in case of cheques.

13. (1) Whenever any loss of money or other property due to embezzlement or theft or to facts indicating misconduct, neglect or dishonesty, on the part of any employee of the District Council is discovered, the fact shall be promptly reported by the Member-in-charge of Financial Affairs to the Accountant General a copy being simultaneously sent to the Deputy Commissioner who may in his discretion report any case of importance to Government, As soon as a reasonable suspicion exists that an offence has been committed, the Member-in-charge of financial affairs shall immediately institute a departmental enquiry into the circumstances resulting in the loss of money or other property of the District Council. Should the Member-in-charge of financial affairs require the assistance of the audit officer shall apply forthwith to the Deputy Commissioner who will then negotiate with the audit officer for the services of an investigating staff.

When the matter has been fully enquired into, the Member-in-charge of Financial Affairs shall submit a further

and complete report to the Accountant General and the Deputy Commissioner showing the total sum of money or property lost, the manner in which it was lost, and the steps taken to recover the amount and departmental action if any taken against the offenders.

The Member-in-charge of Financial Affairs shall also apply to the Deputy Commissioner for a regular police investigation and if such investigation is taken up, he shall take all possible steps to facilitate such investigation.

Notwithstanding anything contained in this rule the Governor may of his own motion direct an investigation into the matter by such officer as he deems fit and take such further action as he may consider necessary. Exception- Petty cases, that is, cases involving losses not exceeding Rs. 100 each need not be reported to the Accountant General, unless there are, in any case, important features which merit detailed investigation and consideration.

(2) No money or other property lost in circumstances of the nature described in sub-rule (1) above, shall be written off except with the sanction of the District Council. The District Council may sanction write-off upto a maximum of Rs. 500. Any amount in excess of Rs. 500 may be written off by the District Council with the approval of the Governor.

PART - II
Location and custody of money of and payments to the District Fund

CHAPTER - I
Location and custody of money

14. (1) All moneys pertaining to the District Fund shall be held in the treasury.

(2) The accounts of the District Fund at the Treasury shall be kept as a pure banking accounts moneys being paid in and

drawn out without specification of nature of receipt or expenditure. Unless in any case the District Council direct otherwise, withdrawals can be made only by cheques signed by the Secretary.

The District Fund will not be allowed to overdraw the balance at its credit without obtaining beforehand a loan or contribution to cover the overdraft.

15. All dues of the District Council shall be paid into the District Fund held in the Treasury through the District Council office.

16. Save as otherwise expressly provided in these rules, the following rules shall be observed by the Cashier who is required to receive and handle cash-

(i) The Cashier shall keep a cash book in the form prescribed in Appendix III in which he shall enter all sums received and payment made by him on acount of the Council.

(ii) All monetary transactions shall be entered in the cash book as soon as they occur and attested by the full signature of the Secretary with date in token of his check.

(iii) The cash book shall be closed daily and completely checked. The Secretary shall verify the totalling of the cash book and give his full signature against each item as correct.

(iv) At the end of each month, the Secretary shall verify the cash balance in the cash book and record a signed and dated certificate to that effect specifying the verified cash balance both in words and figures in his own handwriting under his full and dated signature. A certificate shall also be recorded on the monthly cash account, primary abstract or account current that is required to be submitted to the Accountant General. Such certificates must be signed by the Secretary who shall invariably date the signature.

(v) When Council moneys in the custody of the Cashier are paid into the Treasury the Secretay making such payment shall compare the Treasury Officer's receipt on his pass book with the entry in the cash book before attesting it, and satisfy

himself that the amounts have been actually credited into the treasury.

(vi) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it shall be corrected by drawing the pens through the incorrect entry and inserting the correct one in red ink between the lines. The Secretary shall attest by his full signature with date against each such correction.

(vii) The Cashier who handles Council money shall not, except with the special sanction of the District Council, be allowed to handle in his official capacity money which does not belong to the Council. Where under any special sanction, an officer deals with both Council and non-Council money in his official capacity the Council money shall be kept in a cash box separate from the non-Council and the transactions relating to the latter shall be accounted for in a separate set of books and kept entirely out of the Council account.

(viii) The employment of peons to fetch or carry money shall be discouraged. When it is absolutely necessary to employ such persons for this purpose, a man of some length of service and proved trustworthiness shall only be selected and, in all cases, when the amount to be handled is large the Member-in-charge of Financial Affairs shall take sufficient precautions for the safe escort of the money to and from the Treasury.

Note- In case it is considered necessary to employ armed guards the Member-in-charge of Financial Affairs may apply for the same to the Deputy Commissioner.

Council moneys in the custody of the Cashier shall be kept in a strong cash chest secured by two locks of different patterns. The keys of one lock will remain with the Cashier and the keys of the other lock with the Secretary or any other Officer to be designated by the Secretary in writing. Both the custodians of the keys shall be jointly and severally responsible for the contents

of the chest, which shall not be opened unless both the custodians are present.

Note.- The duplicate keys of the cash chest may be placed under the seal of the Council in the custody of the Treasury officers, each in a separate sealed packet. A duplicate key register should be maintained and once a year, in each April, the keys must be sent for, examined and returned under fresh seal to the Treasury Officer, a note being kept in the register that they have been found correct.

CHAPTER - II

Payments of money to District Fund

17. All receipts due to the Council collected by any employee of the Council authorised to collect such receipts shall pass through the Cashier, who shall enter them in his cash book.

18. All moneys received by the Cashier on account of the Council shall be remitted in tact to the treasury promptly and shall on no account be appropiated towards expenditure.

19. All money paid into the treasury to the credit of the District Fund shall be accompanied by the pass book of the Council and the prescribed treasury challan. The challan shall be completed in duplicate. The second part of the challan shall be retained by the treasury officials and brought back to the Council office by the person sent with the remittance.

20. Each remittance made to the treasury should be entered in the Cashier's cash book in the payment side duly classified under the head "P-Deposits and Advaces - Deposit of Local Funds - District Funds- Mikir Hills District Funds". The challan for remittances by the Cashier shall record the name of the Council on account of which the money is sent to the treasury, and details of the notes and coins of which the remittance is composed. The deposit account head mentioned above should also be mentioned in the challan.

21. When payment has to be made from the District Fund to the State or Union Government or to any Local Fund whose funds are lodged in the Treasury, or vice versa, it is not necessary that the money should he actually drawn in cash from the Treasury and again repaid into it. A cheque or voucher as the case may be, should be used in such cases, in which it sould be specified that the amount is to be paid by transfer credit, All payments to the District Fund should be supported by a receipt, stamped, when necessary, from the authorised officer of the District Fund.

22. With the remittances shall be sent the pass-book of the Council. Upon receipt of the money by the treasury, both sides of the pass book shall he written up to date by the treasury accuntant, the entries shall be initialled by the Treasury Officer, and the book returned to the Council office.

23. The pass-book will be supplied gratis by the treasury, It is not a Council account book but simply a copy of the account kept in the treasury of the money paid in and taken out by the Council, and must therefore always be written up only by the treasury establishment, by whom the original account is kept.

24. No entries marks shall, under any circumstances, be made in the pass book by any one connected with or working in the Council office. At the close of each month the balance in the pass book shall be struck, the amount written in words, and signed by the Treasury Officer.

25. Council dues or other moneys receivable on account of the Council may ordinarily be realised in legal tender coin or notes only. Precaution must be taken by the receiver to ensure that no counterfeit of coins or notes are received.

26. (1) The officer receiving money on behalf of the Council must give the payer a receipt in the prescribed printed form. This rule applies to all moneys received either for credit to the Council or for deposit, or for any other purpose, except, however, to money, withdrawn from the treasury for

disbursement of pay, allowances, advances, etc., to Council employees or for payment of contingent and other charges to private parties.

(2) The receipts shall be signed by the Secretary who shall satisfy himself at the time of signing the receipt and initialling its counterfoil that the amount has been properly entered in the case book either directly or in total through a subsidiary register of the cash book.

(3) As an exception to the preceding sub-rule, the Member-in-charge of Financial Affairs may, in special cases, permit receipts to be signed by an officer subordinate to the Secretary, Likewise, receipt may be signed by a subordinate officer to be authorised in this behalf by the Secretary when he is out on tour. In both cases, however, the receipt shall be signed by such authorised officer for Secretary and shall be responsible for checking the counterfoil of receipts with the entries in the cash books (and in the subsidiary registers thereto, if any).

(4) Where money is realised not in cash but by recovery from a bill payable by the District Council full particulars of the deduction shall be set forth in the bill and a receipt may be granted only if specially desired by the payer, the fact of recovery having been made by deduction from the bill being clearly recorded on the receipt.

(5) All receipts must be written in figures and in words.

27. (1) The form of receipts shall be such as prescribed in Appendix IV. No receipts except those issued in the prescribed form shall be valid.

(2) The receipt forms shall be bound in books of suitable size. Pages of each such book shall be consecutively machine numbered. These books shall also be serially numbered by machine.

(3) A Register of Receipt Books shall be maintained by the Cashier, Immediately after receipt of blank receipt books, each such book shall be carefully counted and examined to ensure that the forms contained in each are in order

and complete in all respects and the result recorded in a conspicuous place in the book over the signature of the Secretary. Any discrepancy noticed shall also be recorded at once in the Register of Receipt Books in the remarks column.

(4) The receipt books shall be kept in the personal custody of the Secretary or a responsible officer authorised by him in writing. There shall be one receipt book only in use at a time and no receipt book shall be issued unless the counterfoils of the previous book are returned for record. This may, however, be relaxed at the discretion and on the responsibility of the Secretary, e, g., in cases where it may be found convenient to issue more than one book at a time for facilities of collection or where owing to a distance between the issuing and the receiving officer it may be necessary to issue a receipt book in advance before the counterfoils of the previous one are received. Each issue of receipt books shall be shown in the Register of Receipt Books and supported by the dated signature of the person (with designation) to whom the book is issued.

(5) Counterfoils of used-up receipt books shall always be kept in the personal custody of the Secretary.

28. No officer may issue duplicates or copies of receipt granted for money received on the ground that the originals, have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the ground that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Council in which duplicates have to be prepared and tendered with originals.

29. (a) Subject to the provisions of these rules, the detailed procedure to be adopted with regard to the realisation of Council dues and granting of receipts for the money realised may be prescribed by the Member-in-charge in consultation

with the Accountant General and with the approval of the Governor.

(b) The procedure so prescribed shall inter-alia provide for definite responsibilities of officers concerned to ensure -

(i) that demands are, made as revenue falls due-

(ii) that steps are taken with a view to effecting prompt realisation of all revenue, regular or occasional; and

(iii) that proper records are kept to show, in respect of all items of revenue recurring or non-recurring, the assessment made, the progress of recovery and the outstanding debts due to the Council.

PART III
Withdrawal of money from the District Fund

CHAPTER I
Procedure for withdrawal

30. No money shall be withdrawn from the District Fund except by cheque on the treasury signed by the Secretary.

31. No money should be withdrawn from the Fund unless it is required for immediate disbursement. It is not permissible to draw advances from the Fund either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget allotments.

32. Claims against the District Council shall ordinarily be discharged by cheques drawn upon the treasury.

33. All cheques in payment of claims against the Council shall be presented at the treasury.

34. When the person not in the employ of the Council claims payment for work done, service rendered, or articles supplied, such claims shall unless there are express orders of the Council to the contrary, be submitted to the secretary or any other officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

35. All claims for grants-in-aid, contributions, etc., to local bodies, customary charitable or educational institutions and other non-Council bodies or person shall be presented to the Secretary.

36. Bills for all claims against the Council shall be prepared in the District Council office and shall be passed for payment by the Secretary in accordance with these rules and then the charges will be paid by cheques drawn on the treasury or out of cash obtained from the treasury by such cheques.

37. The salary establishment and travelling allowance charges shall be drawn on bills, which shall be charged in the cash book without further details, the entries being supported by the bills as vouchers.

NOTE :- Payment due to contractors may, if so desired by them, be made to their banks instead of direct to contractors, provided that the Secretary obtains (i) an authorisation from the contractor in the form of a legally valid document, such as power of attorney or transfer deed, conferring authority on the bank to receive payment and (ii) the contractors' own acceptance of the correctness of the account made out as being due to him by the Council on his signature on the bill or other claims preferred against the Council before settlement of the account or claim by payment to the said Bank. While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should wherever possible be induced to present their bills duly receipted and discharged through their bankers.

Nothing herein contained should operate to create in favour of the bank any right or equities vis-a-vis the Council.

38. The Secretary shall, at the time of making payment to non-Officials communicate the fact with the address of the payees to the Income-tax officer concerned if the amount of each payment is not less than Rs. 250.

39. (1) No claims against the Council not preferred within six months

of its becoming due can be paid without the special sanction of the Council, but this rule does not apply to claims of Rs. 5 and less which are preferred within one year or their becoming due. A claim for which no sanction exists cannot become due unless and untill it is sanctioned. The period of six months and one year referred to above should, therefore, be calculated from the date on which the claims become due.

Note 1.- Pay and allowances for which sanction exists become due for payment on the first working day after the close of the month to which they relate.

Note 2. - Scholarships and grants-in-aid claims are due on the first day of the following month.

Note 3. -Except in cases of transfer, travelling allowances claims become due for payment as a general rule, on the last day of the month or at the end of the journey if prolonged beyond the end of the month.

Note 4,- This rule does not apply to contingent Charges which are passed against budget allotments, but only to periodical contingent charges (such as rents, rates, etc) for which scales have been fixed.

(2) Claims of Council employees to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year may not be admitted except on special orders of the Council. The Council shall not admit claims more than six years old save with the prior approval of the Governor.

(3) No payments may be made on account of increase to pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

40. The following instructions with regard to the preparation and form of bills shall be observed -

(i) Printed forms of bills in English shall be adopted as far as possible; but when, from any circumtances, a bill in a local

language is unavoidably necessary, a bi-lingual form shall be used.

(ii) If, in any case, the use of a bill purely in a local language becomes unavoidable, a brief abstract shall be kept in English under the signature of the Secretary stating the amount, the name of the payee and the nature of the payment.

(iii) All bills shall be filled in and signed in ink. The amount of each bill shall, as far as whole rupee are concerned be written in words as well as in figures. The fractions of a rupee may however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" shall be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples; " Rupees twenty-six only, Rupees twenty-five, 0-4-0" to be wtitten in hand continously without any gap between two words. While passing the bill the drawing officer should also write across the bill in words at right angles to the type a sum little in excess of that for which it is passed, thus 'under rupees thirty only' will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 and similarly 'under Rs. 800 only' will mean that it is for less than Rs. 800 but not less than Rs. 700.

(iv) All corrections and alterations in the total of a bill shall be attested by the full signature with date of the Secretary as many times as such corrections and alterations are made.

Erasures and over-writings in any bill are absolutely forbidden, and must be avoided. If any correction be necessary, the incorrect entry shall be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary shall be authenticated by the Secretary setting his initial with date against each.

(v) The full accounts classification shall be recorded on each bill by the Secretary, the classification in the budget being taken as a guide.

(vi) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge shall be quoted.

(vii) Dates of payment shall when possible be noted by the payees in their acknowledgements in sub-voucher, acuittance rolls, etc., if, any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible of the dates of payment to be noted by the payees, the dates of actual payment shall be noted by the Secretary on the documents under his full signature with date, either separately for each payment or by groups, as may be found convenient.

(viii) Pies shall be eliminated from amounts payble on a bill where this is required under the relevant rule, the amount being calculated to the nearest anna (fraction below half anna being omitted and half an anna and over being reckoned as one anna).

41. No person except the Secretary is authorised to draw on the Council Fund by means of cheques without the special order of the Council.

42. Cheques shall be drawn on forms in cheque books supplied by the treasury.

43. The Treasury Officer shall supply a cheque book only on the receipt of the printed requisition from which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the Secretary.

44. The Drawing Officer shall notify to the Treasury upon which he draws the number of each cheque book which form time to time he brings into use and the number of cheques it contains.

45. Cheque books shall on receipt be carefully examined by the drawing officer who shall count the number of forms contained in each and record a certificate of count on the fly-leaf.

46. Each cheque book must be kept, under lock and key in the personal custody of the Drawing Officer who, when relieved, shall take a receipt for the exact number of cheque books and blank cheque forms made over to the relieving officer.

47. The loss of a cheque book or a blank cheque form shall be notified promptly to the Treasury Officer.

48. All cheques shall have written across them in words at right angles in red ink to the type a sum a little in excess of that for which they are granted; thus "under rupees thirty only" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30, and similarly "under rupees eight hundred only" will mean that it is for less than Rs. 800, but not less than Rs. 700, The amount of each cheque should as far as whole rupees are concerned be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples :-

" Rupees twenty-six only, Rupees twenty-five, 0-4-0,' No abbreviations such as "eleven hundred" for "one thousand one hundred" is permissible.

Note 1- In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word 'one' into 'four' by prefixing an 'f' and changing 'e' into an 'r' the figures being easily altered to correspond. The word 'twenty' written carelessly has also sometimes been changed into 'seventy'. The drawer of a cheque in which these words occur should, therefore, so write them as to make the fraud impossible, and the Treasury Officer should examine the words and corresponding figures with special care.

Note 2,- All cheques should be written in good ink.

49. (1) Cheques drawn in favour of Council employees and departments in settlement of Council dues shall always be crossed "A/C payee only - not negotiable."

(2) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporrate bodies, firms or private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be cross, ... and Company" with the addition of the words "Not negotiable" between the crossing. Where the payee is belived to have a banking account, futher precautions shall be adopted where possible by crossing specially (instead of by the General crossing " ..... any company") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/C payee only ..... not negotiable." This rule shall apply to all cases where the use of crossed cheques is prescribed.

50. Every cheque in favour of a Council employee must be made payable to order only; but when the payee is not in the service of the Council the drawer may, at his request, make the cheque payable to bearer.

51. As a general rule, cheques shall not be issued for sums less than Rs. 10.

52. All corrections and alterations in cheque shall be attested by the Drawing Officer by his full signature with date,

53. Cheques shall be payable at any time within three months after the month of issue thus a cheque bearing a date any time in January is payable at any time up to 30th April.

If the currency of a cheque should expire owing to its not being presented at the treasury within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it.

54. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer 's

possession, shall be destroyed. If the cheque is not in drawer's possession, he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

55. (1) If the Drawing Officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer draw on, forwarding for signature a certificate in the following form :-

" Certified that cheque No ..... dated, ... for Rs. ..... reported by (the Drawing Officer) to have been drawn by him on this treasury in favour of ..... has not been paid, and will not be paid if presented hereafter".

(2) The Drawing Officer on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled, and may issue another.

56. If a cheque is issued by the Council in payment of any sum due by the Council and that cheque is honoured on presentation to the Council's bankers, payment shall be deemed to have been made:-

(i) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(ii) If it is posted to the payee in pursuance of request for payment by post, on the date on which the cover containing it is put into the post.

Note 1. - The provisions of clause (ii) above apply mutatis mutandis to the payments made by the Council by Postal Money Order or by any other recognised mode of remitting money by post.

Note 2- Cheque marked as not payable before a particular date shall not be charged to the accounts until the date on which they become payable.

57. The Drawing Officer shall record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and of the

total of drawings during the month, and carry forward their total to the next counterfoil. This will enable him, from time to time, to exercise an independent check on the postings of his cash book.

58. The Drawing Officer shall send a specimen of signature to the Treasury Officer through the Deputy Commissioner duly attested by the latter. When the Drawing Officer makes over charges of his office to another, he shall likewise send a specimen, of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signature, when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the Officer signing the forwarding letter.

CHAPTER II

Procedure for Payment of Claims

59. Subject as hereinafter provided in this rule, a Council employee entursted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Council a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. As far as possible the particular form of voucher applicable to the case shall be used. Suppliers of stores and other private persons should be encouraged to submit their bills and claims in the prescribed forms. Every voucher shall bear or have attached to it an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. A note of the date and mode of payment in cases of payment by cheque or by remittance by postal money order shall be recorded on the voucher.

Note 1. - Voucher includes a bill paid.

Note 2,- A bill is a statement of claim against the Council containing specification of the nature and the amount of claim.

Note 3,- In the case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The Secretary should endorse a note on the cover to the effect that the payment was made through the Post Office and this also covers charges for the money order commission.

Note 4,- In the case of receipts furnished by individual on behalf of firms, the Secretary shall be responsible for making sure that the person signing the receipt has authority to bind the firm.

60. Every voucher shall bear a pay order signed and dated by the Secretary, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

61. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps, if any, affixed to vouchers must also be cancelled so that they may not be used again.

62. Vouchers and acquittances shall be filed and retained carefully in the office concerned.

63. All sub-vouchers to bill must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of rule 88 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payment unless it is otherwise decided by the District Council.

64. Subject to such special orders as the Council may issue in any individual case, the responsibility for an over-charge shall rest primarily with the Secretary and it is only in the event of culpable negligence on the part of the Secretary that the question of recovery from him may be considerd.

The responsibility for the effective check and control of the

accounts of the District Council, both in respect of revenue and expenditure, rests on the Secretary of the Committee.

The Secretary shall be responsible not only for the financial regularity of the transaction of the District Council but also for the maintenance of the accounts of the transaction correctly and in accordance with the rules in force.

65. Bills for monthly pay and fixed allowances of Council employees may be passed at any time on the last working day of the month by the labour of which such pay and allowances are earned, and shall be due for payment the next working day.

If the first six days of a month are public holidays the District Council may order payment on the last open day before the holidays, of monthly pay bills.

The forms on which claims for pay, allowance, etc., are to be prepared and the detailed procedure to be observed in the preparation and passing of such claims, shall be regulated by the provisions in ruled 72-77.

66. The duty of making proper deductions to be made from pay bills on account of Provident and other Funds, if any, shall devolve on the Secretary.

The procedure to be followed in making such deduction shall be prescribed by the District Council in consultation with the Accountant General.

67. (a) When the pay of a Council employee is attached by any order of a Court of law, it is the duty of the Secretary to see that the proper deduction is made in satisfaction of such order from the pay bill of the Council employee concerned.

(b) The cost, if any of remittance to a Court, of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the Court.

(c) The recovery should be made in cash while making the disbursement of pay and recorded in the attachement register maintained by the Drawing Officer.

68. The last payment of pay or allowances shall not be made to, or

in respect of a Council employee finally quiting the service or the Coucil by retirement, resignation, dismissal, death or otherwise or placed under suspension until the Secretary has satisfied himself by reference to the relevant records, that there is no demand outstanding against him.

69. Pay and allowance can be drawn for the day of the employee's death, the hour at which death takes place has no effect on the claim.

Note ,- " Day" for the purpose of this rule should mean a calendar day beginning and ending at mid-night.

70. (1) Pay and other allowances claimed on behalf of a deceased Council employee may be paid without the production of the usual legal authority -

(i) to the extent of Rs. 100 under orders of the Secretary after such enquiry into the rights and title of the claimants as may be deemed sufficient;

(ii) for the excess over Rs. 100 under the orders of the District Council on execution of an indemnity bond with such sureties as it may require, if it is satisfied of the right and title of the claimants and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

(2) In any case of doubt payment shall be made only to the person producing the legal authority.

Note 1 - The form of indemnity bond mentioned in this rule shall be prescribed by the District Council in consultation with the Accountant General and with the approval of the Governor. The sureties accepted for joining in such bond must be of proved financial ability to meet the obligations undertaken.

Note 2 - The provisions of rule 77 apply in this case too.

71. Save as hereinafter provided, pay and allowances may be paid only upon the personal claim of the Council employee

concerned, and to his personal receipt, and not otherwise except under the special authority, in each case, of the Executive Committee. The Council employee may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, and in such a case the Council accept no responsibility, in respect of money, cheque or draft that may be handed over to the messenger. The actual payee should also give a proper receipt signed by himself in addition to the authorisation in writing under his separate signature.

72. (1) Bills for pay, fixed allowances and leave salaries shall be prepared separately for permanent and temporary establishment and for those classes of establishments for which no service books are maintained, the instructions printed on the form being carefully observed. The name of every substentive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Council employee in the body of the bill.

The form of the pay bill be such as in Appendix V.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

Note, - All fixed allowances if any, should be drawn in the same pay bill.

73. The entries in all the money columns of the bill shall be totalled separately under each section and the total written in red ink. The totals must be checked by the Secretary himself.

74. If any employee/ employees was/ were absent during the month, either on special duty or suspension or with or without leave

other than casual leave, or when a post is left vacant, whether any officiating arrangement have or have not been made, the bill for the month shall be supported by an absentee statement showing the complete chain of the arrangements, if any.

Note,- The form of the Absentee Statement shall be such as described in Appendix VI.

75. Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or witheld or on which it was refunded by deduction, or of any special order granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the Original Bill for the period, to which the claim pertains. over the dated initials of the Secretary in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in rule 39 arrear bills can be paid at any time and may include as many items as are necessary.

76. Bills for travelling allowance, other than permanent or fixed allowance, if any, shall be prepared and presented to the Secretary in accordance with the following rules :-

(1) The bill shall be prepared in the form prescribed in Appendix VII the instructions in the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

(2) When actual expenses are drawn full details should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family of the higher maundage allowance, a certificate must be furnished by the Council employee of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claims for the cost of carriage of personal effects,

horses and conveyance expense incurred was not less than the sum claimed.

(3) All travelling allowance bills must bear a certificate of the Secretary in the following form.

"Certified that I have satisfied myself that the amounts included in the bills drawn 1 months / 2 months / 3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction for this bill) have been disbursed to the Council employees therein named and their receipts taken in the original bill or in a separate acquittance roll"

77. (1) The Secretary is personally responsible for the amount drawn by cheque on account of a bill passed by him until he has paid it to the persons entitled to receive it, and contained a legally valid quittance.

(2) If for any reason, payment cannot be made with the course of the month, the amount drawn for the payee shall be refunded to the Treasury and his pay or allowances may be drawn anew when the occasion for making the payment arises.

Provided that if in the opinion of the Secretary this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his opinion, be retained for any period not exceeding three months but this concession shall not be availed of unless the Secretary is satisfied that proper arrangements can be made for the safe custody of the sums retained.

Note 1. - Acquittance rolls should invariably be signed when the cheque is signed by the Secretary, stamped 'paid' and preserved carefully for the periods prescribed and produced for inspection whenever demanded by the Accountant General.

Amount of bills should not be mixed with regular cash balance of the office, if any. So long as the Secretary finds

himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittance rolls and other connected documents, it is not necessary for him to give a detailed accounts showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a separate register, if found convenient.

CHAPTER III

Contingent Charges

78. (1) The term 'Contingent charges" or "Contingencies" used in this Chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure, e.g., 'works', 'stock', 'tools', and 'plant', etc.

(2) The Rules of procedure prescribed in this Chapter shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies, is also subject to these rules, except in so far it may be governed by any special rules of procedure prescribed in other chapters of this part or by any departmental regulations.

79. The Secretary shall draw money from the treasury by means of cheque for congtingent charges within the amount alloted in the budget and no sanction is necessary for the same, except for contingencies which are of a special nature, and the account procedure shall be as follows -

(a) Payments made should be brought to account, in the first instance, in cash books or permanent advance accounts.

(b) At the end of the month all contingent charges should be consolidated in a bill in the Form prescribed in Appendix VIII for the purpose of audit. Payments shall be made out of the permanent advance.

Provided that a bill for any amount over Rupees five hundred shall be countersigned by the Member-in-charge of Financial Affairs.

80. Contingent charges incurred may be divided into classes, the classification adopted being determined by the orders of the District Council.

81. (a) Advances may be granted to the Secretary for the purpose of meeting certain class or classes of expenditure the amount of advances being fixed by the District Council according to his requirements.

(b) As these advances involve the permanent retention of money outside the Fund they must not be larger than is absolutely essential.

(c) The Secretary is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or/ and in cash, whenever demanded by the Member-in-charge of Financial Affairs or by the Accountant General.

82. (a) The Permanent Advance is intended to provide on the responsibility of the Secretary for emergent petty advance of all kinds.

(b) The Secretary is responsible for the proper accounting of all payments initially met out of Permanent Advance, strictly in the order of occurrence and as soon as they take place, through the medium of the Permanent Advance Account register and the Cash Book. He is further responsible for the timely recoupment of all sums spent out of Permanent Advance. See also rule 91.

(c) The permanent advance may be recouped whenever necessary, and it must always be recouped on the last working day of the month by drawing money for the expenditure already incurred from the Fund in accordance with the rules regarding contingent charges.

83. (1) All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

(2) No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant.

84. No pay of any kind and addition to pay shall be charged as contingent expenditure except in cases of the following -

(i) Labourers engaged on manual labour and paid daily or monthly wages.

(ii) Sweepers; and grass cutters.

85. Contingent charges incurred on account of the wages of labourers engaged on manual labour and paid at daily or monthly rates shall be supported by a certificate signed by the Secretary to the effect that the labourers were actually entertained and paid.

86. In the case of all others whose pay is drawn on contingent bills, a certificate in the following form shall be furnished by the disbursing officers :-

"Certified that all the employees whose pay has been charged in this bill were actually entertained in Council service during the period concerned."

87. The Secretary shall exercise the same vigilance in respect of petty contingent expenditure as a person of ordinary prudence may be expected to exercise in spending his own money. He shall be responsible for seeing that the items of expenditure are of obvious necessity and are at fair and reasonable rates. The Secretary is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with

a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded,

88. The following rules for the prevention of the fraudulent use of sub-vouchers or other papers connected with the accounts shall be observed by the Secretary of the Committee in the matter of cancellation and destruction of sub- vouchers and the other connected papers.

(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-voucher or other connected papers may be destroyed until after a lapse of three years but in any case no sub-vouchers should be destroyed before audit by Accountant General.

(ii) All sub-vouchers should be kept in the safe custody of the District Council Office.

CHAPTER IV

Record of Contingent Expenditure

89. A register of contingent expenditure shall be kept by the Secretary whose full signature with date shall be entered against the date of payment of each item.

90. The standard form of the contingent register will be prescribed by the Member in charge of Financial Affairs in consultation with the Accountant General. The actual details such as the number of columns to be opened, the sub-heads and detailed heads, etc., as may be required for the purpose of control, may be settled by the Secretary to suit the conditions of the District Council Office.

91. As each payment is made, entries must be made in the contingent register of the date of payment, the name of payee and the number of sub-vouchers in the three columns to the left and the amount in the proper column.

92. To enable the Secretary to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each head, as also any charges adjusted by book transfer from the commencement of the year upto the end of the last expired month.

93. (1) When it is necessary to draw money for contingent expenses, as for example when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in the bill. The Secretary shall carefully scrutinise the entries in the register, or registers with the sub-vouchers, initial them if this has no, already been done and sign the bill which will then be dated and numbered and passed for payment by drawing the amount by cheque from the treasury.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that full details of the charges must be entered in the bill, except when they are given in the sub-vouchers.

Note:- When the permanent advance is running short, a demand may be presented in excess of the balance; this items too should be entered in the reister and included in the bill the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

CHAPTER V

Payment for purchase of Stores

Note :- In this Chapter the term 'Store" is used to indicate all articles and materials required for the Council and coming into a

Council Officer's possession for various purposes, and includes stationery, furniture, mchinery, tools, and plant etc.

94. Subject to such general or special rules or subsidiary instructions as may be issued by the District Council, and without prejudice to the generality of the provisions contained in part VII the provisions of Chapters III and IV ante shall apply generally to payments for stores purchased by the District Council in accordance with departmental regulations.

95. As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed

96. Bills in support of payment for purchases of stores shall be accompanied by a certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality good, that the rates paid are not in excess of accepted or market rates and that suitable notes of .payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

Note:- The certificate prescribed in this rule, usually styled as the Stores certificate, is a very important one and must be signed by the Secretary.

CHAPTER VI

Work Expenditure

97. The rules in this chapter shall apply to expenditure on special services connected with the construction, repair and maintenances of building, roads and other works undertaken or owned by the Council.

98. As a general rule, the subject to such exception as may be authorised by the District Council wages of labourers engaged

shall be drawn on muster roll showing the names of the labourers, number or days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any inflicated on them must be so recorded as to prevent any tempering with, or unauthorised additions to the entries once made.

Subject as provided above, the muster roll may be kept in such form and in accordance with such methods as may be authorised by the Member-in-charge of Financial affairs.

99. The payment made on muster roll must be made by the Secretary, who should certify to the payment individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

100. Unless in any case the District Council direct otherwise, payments for all works done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared as far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance paymennt may be autorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by the Secretary.

Subject to such general or special instructions as may be issued by the District Council measurement books shall be kept in such form and according to such methods as may be authorised by the Member-in-charge of Financial Affairs.

101. As a general rule, and subject to such exception as may be authorised by the District Council no payment can be made

to a contractor, except for work actually done or supplies actually received. Subject to such general or special order as may be issued by the District Council in this behalf advances, if any, made to contractors during the execution of work shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made which must in no case be permitted without detailed measurement.

102. Without prejudice to the generality of the rules in this chapter, the detail procedure to be observed by the Secretary in making payments for works expenditure and the forms of bills and vouchers on which such payments are to be made may be prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General.

CHAPTER VII

Miscellaneous Payments

103. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority.

104. Every refund shall be noted against the original credit in the office accounts or other documents in which the money received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

Note:- The notes against the original demand or realisation is essential to make the entertainment of a double or erroneous claim impossible.

105. Bills for payment of money from the Council Fund on account of refunds of revenue shall be prepared in such form as may be prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General. The Secretary shall fill the requisite columns of the form and sign the certificates (at foot, and shall also verify the credit by means of the particulars

furnished in the appropriapte columns and affix his signature in the relevant column in token of his having done so.

Refunds may in all cases be sanctioned by the Member of the Executive Committee-in-charge of the department concerned.

PART IV

DEPOSITS

CHAPTER I

General

106. Earnest money received from contractors and any other deposits should be accounted for as deposits and recorded in a separate register.

107. At the end of every quarter a certificate must be recorded on the register of receipts by the Secretary, that he has personally examined the register carefully and that the entries are made with the outmost care and regularity.

CHAPTER II

Re-payments of Deposits

108. (a) Refunds of deposits can be made under the orders of the Secretary.

(b) A person claiming refund of a deposit must produce the receipt given him. The Secretary shall compare the receipt with the entry in the register of receipts and, if found correct, he will take the payees' receipt, pass payments order and record it at once under his initials both in the Register of re-payments and in that of receipts noting in both also the date and amount of the re-payment.

109. The payment order should be given by the Secretary on the original receipt which should be used as voucher.

As a safeguard against fraud, the Secretary shall enter the

name of the payee after the words 'Passed for Payment' thus "Passed for payment to ....."

PART V

Budget and Financial Control

CHAPTER I

Preparation of Budget Estimates, etc.

110. The responsibility for the preparation of the statement of estimated revenue and expenditure as well as any supplementary estimates or demands for excess grants, lies with the Member-in-charge of Financial Affairs.

111. The annual budget will be prepared by the Member-in-charge of Financial Affairs and shall be placed before the District Council on the date fixed by the Council. The Budget as passed by the Council must be adhered to subject to the provisions of these Rules.

112. The Member-in-charge of Financial Affairs has got the full power to sanction re-appropriation from one head to another within the sanctioned budget.

CHAPTER II

Loans and Investments

113. If the District Council decides, on the recommendation of the Member-in-charge of Financial Affairs to raise a loan in furtherance of a scheme initiated by the Council the resolution shall require the concurrence of at least two- third members of the Council. The prior advice and the approval of the Governor shall be obtained in all such cases. The responsibilities for repayment acording to the stipulated terms and conditions shall in all cases devolve on the Department for Financial Affairs, which shall maintain a Register of loans in the form prescribed for the purpose by the Member-in-charge of Financial Affairs.

114. District Council may, on the recommendations of the Executive Committee and with the approval of the Governor authorise investments of surplus funds of the District Council in the manner profitable to the District Council and consistent with the safety of the money invested. Usually the investment should be made in the recognised forms of Government securities.

The responsibilities for maintaining the investment Register (in the form prescribed by the Member-in-charge of Financial Affairs in consultation with the Accountant General) and for ensuring timely recovery of the interest accrued in each case shall rest with the Department for Financial Affairs.

PART VI

Financial Powers

115. Subject to the provisions of the District Council Administration Rules, if any, all financial powers in respect of expenditure shall be exercised by the Executive Committee of the District Council.

116. Subject to the provisions of the District Council Administration Rules, if any, the Chief Executive Member shall, have the following powers in regard to all the departments.

(i) Provided that there is no infringement of any statutory rules or rules having the force of law, the power to appoint, promote, suspend, reduce, dismiss, transfer and to grant leave and pension to Council employees if the sanctioned maximum pay of the post held by the Council servant is not in excess of Rs. 100 (rupees one hundred).

(ii) The power to fine fourth grade employees for gross misconduct, insubordination, inefficiency and other like causes and also the power to remit fines imposed by himself or his subordinates. The power of remission may be exercised also in cases of fines imposed under law on private parties for breach of contract and other causes.

(iii) The power to sanction leases and contracts up to the value of Rs. 1,000 (rupees one thousand).

(iv) The power to sanction any item of expenditure within the sanctioned budget up to Rs. 1000 in any individual case, provided that no item shall be so split up as to bring the posts within the power of sanction.

(v) The power to sanction estimates of Public Works including additions and alternations and repairs provided that the expenditure on original works does not exceed Rs. 6,000 and provided further the provisions for the work in question has been specially made in the sanctioned budget.

(vi) The power to sanction excess over extimates of Public Works, if the excess does not exceed five percent of the original estimates.

(vii) The power to write off any debt or dues owing to the Council up to a maximum of Rs. 100 (rupees one hunred).

(viii) The power to write off the value of store or other articles borne on the Stock Registers up to the value (Rs. 100 (rupees one hundred).

(ix) The power to confirm the sale and settlement of land, to suspend land revenue on account of failure of crops or other calamity according to rules and to write off the purchase price of land, the proceeds of which have not been realised.

When the consent or sanction of the Department for Financial Affairs is required by the rules, such consent or sanction must be obtained in writing and communicated to the Accountant General. It will, however, be open to the Department for Financial Affairs, to prescribe, by general or special order, cases in which its consent may be presumed to have been given, but a copy of any such order must be communicated to the Accountant General.

PART VII

Stores

CHAPTER I

General

118. Some departments of the Council, e.g., the Council Public Works, Forest, Agriculture, etc, may obtain large quantity of stores for consumption, manufacture or other purposes. The departmental officers entrusted with the care, use or consumption of these stores shall be responsible for maintaining correct records and preparing correct returns in respect of these stores entrusted to them.

119. All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken and they should be kept in-charge of a Council employee who should be required to give a certificate that he actually received the materials and recorded them in his appropriate Stock Registers (and also Measurement Books where these are maintained).

120. When materials are issued from stock for departmental use, manufacture or sale, the Council Employees in charge of the stores should see that a requisition or indent in proper form has been made by a properly authorised person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after makig suitable alterations under his dated initials, in the description and quantity of materials if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisition officer for signature. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered or despatched, or from a duly authorised agent.

CHAPTER II

Stock Accounts

121. All quantities received in or issued from stores be entered in the stock account under the respective heads on the dates the transactions take place, and balances struck every month which should correspond with the quantities in stock at the close of each month.

The detailed rules for the maintenance of stock account of different classes of materials and for submission of periodical returns shall be prescribed by the Member in-charge of Financial Affairs and approved by the Executive Committee.

122. The balance in stock should be half yearly examined to see whether the balance in hand represents the quantities, Any discrepancy discovered in the verification should be fully explained, and the book balance set right under orders of the competent authority.

PART VIII

Miscellaneous Subjects

CHAPTER I

123. All questions regarding pay and allowances (including Travelling Allowances) leave, joining time and addition to pay of Council Employees, as also their conditions of service and other cognate matters will be regulated by such rules as may be laid down by the District Council with the previous approval of the Governor. Provided that until the (promulgation of a new set of rules for the purpose set forth above, the provisions of the rules in the Fundamental Rules and Assam Subsidiary Rules as amended from time to time shall mutatis mutandis apply in the case of all employee of the Council provided futher that the District Council may, with the previous approval of the Governor, make such modifications of the rules in the Fundamental Rules and Assam Subsidiary Rules as it deems

proper in the matter of their application to the cases of Council employee. Copies of the orders of the District Council authorising all such modifications shall be submitted to the Accountant General in duplicate.

124. The provisions of rule 123 do not apply to those Council employees who may be appointed either under special agreements laying down their conditions of services or on deputation from the service of the Government of Assam or the Government of India.

125. The District Council shall exercise the powers of a State Government under the Fundamental Rules and Assam Subsidiary Rules.

CHAPTER II

Miscellaneous

126. Early in April each year, a detailed statement of the permanent establishment existing on the 1st April shall be prepared in such form and in such manner as prescribed in Appendix IX and kept on record in the Council Office.

127. (1) The service books should be taken up annually say in April or May, for verification by the head of the office who after satisfying himself that the services of the Council employees concerned are correctly recorded in each service book, should record in the certificate in the following form over his signature :-

"Service verified up to ..... (date) from (the record from which the verification is made)"

(2) The head of the office in recording the annual certificate of verification should in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Council employee as well as a record of the evidence of his contemporaries, is attached to the book.

(3) The head of the office should also invariably record necessary particulars in regard to temporary and officiating service.

(4) When an officer is transferred from one office to another, the head of the office under whom he was originally employed shall record in the service book under his signature the result of the verifications of service with reference to pay bills and acquittance rolls, in respect of the whole period during which the officer was employed under him before forwarding the service book to the office where his services are transferred.

(5) The term 'service book' include 'service roll'.

(6) The forms of Service Book and Service Roll shall be prescribed by the Member-in-charge of Financial Affairs with reference to the forms in use in the State Government offices.

APPENDIX I

Security [Rule 10 (1)]

Serial No.	Post	Station	Amount of Security
			Rs.
1.	Accountant	.....	500
2.	Cashier	.....	500
3.	Peshkar or Fine Clerk	.....	200
4.	Any other clerk handing cash	.....	200

APPENDIX II

Form of Security Bond [Rule 10 (4)]

Know all men by these presents that ..... is held and firmly bound unto the Chief Executive Member of the ..... Hills District Council hereinafter referred to as 'the Chief Executive Member' in the sum of Rs. ..... to be paid to the ..... his successor or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and representatives firmly by these presents sealed with my seal this ..... day of ..... 19 ..... and I do hereby for myself heirs executors administrators and representatives convenant with the Chief Executive Member his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Assam other than the said High Court in its Ordinary Original Jurisdiction the same may at the instance of the Chief Executive Member be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden ..... has been appointed to and now holds and exercises the office of ..... at and his duties at present are as follows .....

And whereas the said ..... is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such accounts to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do.

And where the said ..... has been called upon by the Chief Executive Member in consideration of his said appointment to deliver to and deposit with and endorse over to the Chief Executive Member Government securities to the extent of Rs. ..... and as he is not in a position to do this at once it has been arranged that he should monthly and every month pay to the Chief Executive Member (by deductions from his pay if the Chief Executive Member shall so think fit) the sum of Rs. ..... until he shall have paid the full sum of Rs. ..... and Government securities for Rs. ..... shall have been purchased, delivered or deposited with and endorsed over to the Chief Executive Member his successor or assigns for the purpose of in part securing and indemnifying the Chief Executive Member, his successors and assigns against all loss, injury or damage which he or they might or may in any way suffer by reasons of the misconduct, neglect, default, oversight or otherwise of the said ..... or any person or persons acting under him or for whom he may be held responsible. And whereas the said ..... has entered into the above bond in the penal sum of Rs. ..... conditioned for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the Chief Executive Member against loss injury or damage as aforesaid. Now the condition of the above written bond is such that if the said ..... has whilst he has held the said office of ..... as aforesaid always duly performed and fulfilled the duties of the said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil all and every the

duties thereof and further shall and will monthly and every month pay to the Chief Executive Member his successor and assigns by deductions from his pay or otherwise the sum of Rs. ..... until he shall have paid the full sum of Rs. ..... and Government securities for Rs. ..... shall have been purchased delivered or deposited with or endorsed to the Chief Executive Member his successors and assigns in manner aforesaid and shall also indemnify and save harmless the Chief Executive Member his successor and assigns and all every the Council or person or persons concerned of and from all and every loss injury and damage which has been or shall or may at any time or times hereafter during the service or employment of the said ..... in such office as aforesaid or in any other office be sustained or suffered by the Chief Executive Member his sucessor or assigns or any person or persons concerned by or by reason of the act, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said ..... or of any person or persons acting under him or for whom he may be held responsible then this obligation shall be void and of no effect otherwise the same shall be and remains in full force and virture provided always and it is hereby declared and agrred that the said sum of Rs. ..... to be so gradully deposited as aforesaid or the Government Promissory notes for Rs. ..... to be so purchased and retained or delivered as aforesaid respectively or such other Government securities to the same amount as the Chief Executive Member may consent from time to time to accept as and received in lieu or in exchange for the same and the interest thereof respectively shall be and remain with the Chief Executive Member, as such security to the Chief Executive Member as aforesaid with full power to the Chief Executive Member his successor or assigns

as occasion shall require to appropriate the said money or to sell and dispose of the said Government securities or a suficient portion thereof with the interest thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Chief Executive Member or otherwise as aforesaid but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised if the Chief Executive Member shall think fit to the said ..... And it is hereby lastly agreed that on the final termination of the service of the said ..... the said sum of Rs. ..... or the said Governmennt Promissory notes of Rs. ..... as the case may be or any notes that may be substituted therefor and this Bond shall remain with the Chief Executive Member for ..... Calendar months as security against any loss that may have been incurred owing to the act, neglect or default of the said ..... or any other person or persons aforesaid and which may not have been discovered until after the termination of his service and his liability hereunder shall continue until the expiry of the said term of ..... calendar months.

APPENDIX III

Form of Cash Book [Rule 16 (1)]

Receipts						Payments				
Date	No. of bill if any	From whom Received	On what account	Amount	Total	Date	No. of Challan	Detail of Challan	Amount of each head	Total
1	2	3	4	5	6	7	8	9	10	11

APPENDIX IV
RECEIPT FORM [Rule 27 (1)]

Counterfoil 19

No.

Received from
with letter no. dated 19
the sum of rupees

in cash on account of
by cheque

in payment of initial

Designation

No. 19

Received from

With letter No. dated 19

the sum of rupees

in cash on account of
by cheque
in payment of
Rs. Signature

Designation

APPENDIX V

Pay Bill form [Rule 72 (1)]

Detailed Pay Bill of Permanent / Temporary **Establishment of the** _____ **District Council**

For the month of _____ **19**

For use by audit authorities

Head chargeable																Voucher no of ..... Dist. Council for ..... 19 ...
							Deduct	G.P. Fund	P.L.I. Fund	H.B. Advance	Advance			Total Deduction	Net amount paid	
1	2	3		4	5	6	7	8	9	10		11	12	13	14	15
Serial number of post	Section of establishment, name of post, scale of pay and name of incumbents	Substantive pay (personal pay or special pay if any, should also be shown in this column as a separate entry below substantive pay)		Leave salary	Officiating pay	Compensatory allowances	Total	For use by Audit Officers	General Provident Fund	Postal premia & other Fund deductions (specify Fund) and miscellaneous recoveries, (Fines advance, etc.)		Net after deducting Fund subscriptions, etc.	Income Tax	House Rent	Net amount payable	Remarks
		Rs.	a	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	

* To be entered by Drawing Officers and checked by Audit Officers.

Admitted Rs.

Auditor

For use by audit authorities,

Objected to Rs.

Superintendent

1	2	3		4		5		6		7		8		9		10		11		12		13		14		15
Serial number of post	Section of establishment name of post, scale of pay and name of incumbents	Substantive pay (personal pay or special pay if any should also be shown in this column as a separate entry below substantive pay)		Leave salary		Officiating pay		Compensatory allowances		Total		For use by Audit Officers		General Provident Fund		Postal premia and other Fund deductions (specify Fund) and miscellaneous recoveries (Fines advance, etc.)		Net after deducting fund subscription, etc.		Income Tax		House Rent		Net amount payable		Remarks
		Rs	a	Rs.	a	Rs	a	Rs	a	Rs.	a	Rs.	a	Rs	a	Rs.	a	Rs.	a	Rs.	a	Rs	a	Rs	a	

N.B. - 1. Held -over amounts should be entered in the appropriate Columns 3,4,5, or 6 as the case may be in red ink and ignored in totalling

2. In the remarks column should be recorded all unusual permanent events such as death, retirement, per manent transfer, first appointment. which find no place in the increment certificate.
3. The total pay of an officer officiating in a certain scale should be drawn for the period only that he officiates in that section. An officer during transit should draw his pay in that scale according to which he draws pay for the period.
4. Each scale should be divided off by a red line drawn right across the sheet and a total of Columns 3, 4, 5 or 6 for the scale should be put in Column 7 in red.
5. The names of the men holding permanent posts should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in the permanent vacancies.

	Rs.	P.	
Total (Column 7)			1. Received contents: and certified that I have satisfied that all salaries included in bills drawn
Deduct undisbursed pay as detailed below			1 month*
General Provident Fund (Column 9)			2 months previous to this date with the exception of those
Postal premia			3 months
H.B. advance			detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that their receipts have been taken in acquittance rolls filed in my office with receipt stamps duly cancelled for every payments in excess of Rs. 20
Other advances			2. Certified that I have personally satisfied that the rate of pay shown for each ..... for the month of ..... 19 either as drawn or as held over in this bill is correct and is based on the fact he has rendered approved service for the prescribed number of years to entitle him to that rate, either from the date of his appointment or from the date from which initial pay was fixed by proper authority under the scale of pay and the rules applicable to him.
Recoveries vide Controller's letter No. dated			3. Certified that in cases which the leave salary drawn on this bill based on actual pay and not on average pay it is the pay of permanent post held substantively at the time of taking leave and that the persons concerned were in permanent service on 24th August 1987.
Income tax (Column 12)			
Recoveries on account of House Rent (Column 13)			
Total deductions			
Net amount required for payment			
Rupees (in words)			* One line to be used and the others scored out.

Pay to -
Station
Dated

19

Signature and designation of Head of Office

Pay (in cash) [Rs.) Rupee

Examined and entered

Secretary, District Council Executive Committee

Accountant

Dated _____ 19

PERIODICAL INCREMENT CERTIFICATES

Certified that the Officers named below have earned the prescribed periodical increments from the date cited in Col. 6, having been the incumbents of the appointments specified for not less than..... years from the date in Col. 5, after deducting periods of suspension for misconduct and of absence on leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.

Name of incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date of last increment or of appointment to post	Date of present increment	Pay after present increment	Suspended for misconduct		Leave withot pay, and in the case of those holding the posts in officiating capacity all other kinds of leave	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

Note- When the increment claimed is the first to carry an officer over the efficiency bar, columns 3 to 7 should be filled up in red.

Head of Office

APPENDIX VI
ABSENTEE STATEMENT FORM [Rule 74]

Name of absentee	Annual rate of pay	Designation and rate of pay of vacant post	NATURE OF ABSENCE				Rate of allowance per month	To be filled up by Audit Office		OFFICIATING OFFICER (IF ANY)				(To be filled up by Audit Office)	
			Kind	Period	From a.m. or p.m.	To a.m. or p.m.		E. C.	S.	Name	Substantive post	Substantive pay	Officiating pay	E.	S.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	

Dated _____ 19

Head of the Office

Note :- 1. In column 4 should be stated "full (half or quarters) pay", " without pay," " deputation" "officiating ....." "in transit," "transferred to ....." "suspended", etc., the date for each being specified as far as possible in columns 6 and 7. In case of suspenion it should be noted whether or not the period counts for pension.

2. The statement should he divided off into sections corresponding to sections in the bill, only these arrangements affecting one section being shown together.

3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn, if the calculation involves pay drawn outside the officer's substantive section, references to the vouchers in which sums were drawn should also be given.

4. All changes in the scales of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increase and decrease of scale should be shown. The number of posts left unfilled should be noted at the end of each sections and if there is no unfilled post in any month the fact should be so recorded.

APPENDIX VII
Form of Travelling Allowance Bill [Rule 76 (1)]

Travelling Allowance Bills of Establishment

Voucher No. of List of payments for 19

*CERTIFICATES

Certified that I have satisfied myself that the amounts included in bill drawn **1 month** / ***2 months** / **3 months** **previous to this date, with** the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

Passed for Rs. *(Head of Office)*

Date *19*

(Controlling Officer)

Pay Rupees (in words and figures)

Accountant.

Secretary ..... District Council Executive Committee

---

* One line to be used and other scored out.

For use by Audit Authorities Admitted Rs. Objected Rs. for reasons stated :- *Auditor* *dr.*	**Head of Service Chargeable** _____ _____

Travelling Allowance Bill of the Establishment of _____ for the month of _____ 19

1	2	3	4	5	6	7	8	9				10				11				12			13			
								Allowances claimed																		
Name	Designation and Headquarters	Actual pay	Dates (and hours, when necessary vide instructions on the back of the bill) of journeys and halts	Route	Purpose of journey	Kind of journey, i. e. by road boat, steamer or rail (mail or ordinary)	No. of miles	Mileage by road or boat or actual expenses				Daily allowance				Railway and steamer fares				Total of each line			Remarks			
			From To	From To				Rate	Amount			No. of days	Rate	Amount		Class- single or one and half or one and three fourths	Amount						Appropriation for 19 19 Expenditure including this bill	Rs.	a.	p.
									Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				
							Total																Balance -			

_____

_____ 19

(In words)

Contents received

Head of Office

INSTRUCTION FOR PREPARING THE TRAVELLING ALLOWANCE BILLS

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into last money columns.

2. Hours of journey should be mentioned only -

(1) When, for an absence from head- quarters of not more than two consecutive days, daily allowance is claimed for two days.

(2) When mileage of actual expenses in lieu thereof are claimed.

(3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or by a half.

3. Number of miles travelled should be entered in all cases of journeys by road or boat.

4. Permanent travelling conveyance and horse allowance should be drawn along with the pay of the officer and not on Travelling Allowance Bills.

5. Fraction of a mile in the total of a bill for any one journey for each person should not be charged for.

6. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the Remarks column.

Details of actual expenses :-

APPENDIX VIII

Form of bill for contingent charges [Rule 79 (b)]

District Council of	Bill for Contingent Charges of the For the month 19	*Voucher No.* *of list of payments* *for 19*
	* Head of Service	

Serial No. of Sub Voucher	Detailed head of charge (with description where necessary) and quotation of authority for charge requiring special sanction	Amount			Details of expenditure
		Rs.	a.	p.	
	Police Rewards (to Outsiders).....				
	Rewards to outsiders				
	Allowances to Assessors and jurors (Administration of justice)				
	Clothing				
	Diet and Conveyance of under-trial Prisoners (Lock-ups)				
	Diet of Patients (Medical and Public Health)				
	Rewards for the destruction of wild animals (Miscellaneous).				
	Hospital expenses of wonded persons (Administration of justice).				
	Process-serving charges (General Administration of justice).				
	Medical stores				
	Job (Contract) work				
	Carried over				

* Details should be furnished in the space provided below each head, and where this space is not sufficient, use this column is insufficient, the details may be furnished in a separate sheet of paper which should be attached to the bill.

Serial No. of Sub Voucher	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction	Amount			Details of Expenditure
		Rs.	a.	p.	
	Brought forward ...				
	Allowances to District and Village officer (General Administration).....				
	Charges for improvement to Town and Villages (Petty Establishment)				
	Demarcation of boundaries and jungle clearing (Land Revenue ..				
	Rents				
	Rates and Taxes (Non-Voted)				
	Election charges (Local Bodies)				
	Pay of contingency mertinls				
	Works - Repairs- repairs				
	Works- Repairs - Rates and Taxes				
	Other miscellaneous contingencies – (Rs / a. / p.)				
	Liveries and warm clothing				
	Partition charges (Land Revenue)				
	Record room charges				
	Rewards under the grazing rules (out siders)				
	Seeds, plants, manure (Petty Establishment)				
	Feed of impounded cattle (Cattle Pound),				
	Total other miscellaneous Contingencies.				
	Total Rupees (In words)				

* Details should be furnished in the space provided below each head, and where this space is not sufficient, use this column when this coloum is insufficient, the details may be furnished in a separate sheet of paper which should be attached to the bill.

(1) I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them, with the exceptions noted below which exceed the balance of the payment advance and will be paid on receipt of the money drawn on this Vouchers for all items of expenditure above Rs. 25 in amount, and all work-bills, are attached to this bill, save those noted below which will be forwarded as soon as the amounts have been paid. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed, or so defaced or multilated that they cannot be used again.

(2) CERTIFIED that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) CERTIFIED that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

Appropriation for the current year....
Expenditure including this bill .....
Amount of work-bills annexed .....

Received contents Balance available .....

Signature and Designation of Drawing Officer,

Dated _____ *19*

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Pay Rs. (in words and figures) _____

Examined ,

Accountant.

Dated _____ *19* *Secretary, Executive Committee of District Council.*

FOR USE BY AUDIT AUTHORITIES

Noted on page *of P/C/Audit Register*

Admitted Rs.

Objected to Rs. for reasons statd below :-

Auditor *Superintendent*

APPENDIX IX

Establishment return form [rule 126]

FORM A

Detailed statement of the permanent establishment of the *as it stood on 1st April 19*

Orders of competent authority creating the post	Date of appointment of present incumbent to post with indication of nature of appointment (c. g officiating provisional or permanent	Name of section and post	Date of incum-bents birth by Chirstian era (as near as possible)	Serial number of posts in each class	Name of incumbent	Pay of post	Pay of present incumbent and total of each section	Date of last increment	REMARKS (including note of efficiency bar where applicable
1	2	3	4	5	6	7	8	9	10

Compared with Service books and found correct

Signature of the Head of Office

FORM B
Statement of new names, leave etc.

New Names	From what office and on what date transferred, or in the case of new entrants) with what bill the health and age certificates were furnished	Names which were in form A of the previous year but are now omitted	From what date ceased to be borne on the establishment and why ?	Names of officers who were on leave or under suspension during the previous year	Description and period of leave or suspension (from and to what date) whether it has been expressly declared that the suspension period will count towards pension
1	2	3	4	5	6

Compared with service books and found correct.

Signature of the Head of Office

The 19th December 1964

No. MHDC/Leg/XVII/38, - In exercise of the powers conferred by sub-paragraph (2) of paragraph 7 of the Sixth Schedule to the Constituion of India, the Mikir Hills District Council, with the approval of the Governor of Assam, is pleased to make the following amendments to the Mikir Hills District Fund Rules, 1952:

2. In Rule 2, (i) insert the following as sub-rule (IA) -

"(IA) Accountant General" means the Accountant General, Assam;

(ii) Sustitute the following for sub-rule (3) -

"(3) Council" means the Mikir Hills District Council.

3. In rule 9, omit the words "As the treasury and the District Council occupy the respective position of banker and constituent" and substitute the word "No" for the word "no".

4. In rule 14, substitute the following for sub- rule (2) -

"(2) The accounts of the District Fund at the Treasury shall be kept as a Deposit Account, the transactions being booked under the head "S - Deposits and Advances - Part II - Deposit not bearing interest (c) other Deposit Accounts - Civil Deposits - Deposit of Autonomous District and Regional Fund (Assam)'. Moneys shall be paid in as provided in rule 18 and drawn out from the treasury on appropriate bill forms according to the nature of the charges, as provided in these Rules."

5. In rule 16, add the following as a new sub-rule (ix)-

"(ix) A Bill Register in the form as in Appendix X shall be maintained in which all bills of all kinds prepared for drawing money from the Treasury should be entered. The Secrertary while signing the bill should attest the entries in the Bill Register, such bills need not be entered in the Cash Book until they are cashed".

6. In rule 20, substitute the words "and shown as payment into Treasury" for the words "duly classified under the head P-Deposit"and Advances - Deposit of Local Funds- District Funds - District Fund."

7. In rule 21, the words "cheque or" and the 'as the case may be" in the second sentence of the rule shall be deleted.

8. Substitute the following for rule 30 -
"30 Save as otherwise provided in these Rules, no money" shall be withdrawn from the District Fund except by presentation of bills at the treasury signed by the Secretary".

9. In rule 32, substitute the words 'by means of bills in appropriate form" for the words "by cheque".

10. Delete the rule 33.

11. Substitute the following for rule 36-
"36. Bills for claims against the Council, save as otherwise provided in these Rules, shall be prepared in the District Council Office and shall be passed by the Secretary and paid in accordance with these Rules".

12. In rule 37, delete the words 'the entries being supported by bills as vouchers."

13. Substitute the following for rule 41 -
"Save as provided in rule 71, no person except the Secretary is authorised to draw on the District Fund without special orders of the Council.

14. Delete Rule 42, 43,44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56 and 57.

15. In rule 59, substitute the words "whether by cash" for the words "in cases of payment by cheque" occurring in the last line.

16. Substitute the following for rule 60-
"60. Except as otherwise provided, every voucher shall bear as 'passed for payment' order signed and dated by the Secretary specifying the amount payable both in words and figures. This order must be signed by hand and in ink."

17. In rule 61, substitute the words "sub-vouchers" for the word 'vouchers"

18. Substitute the following for rule 62 -

"62. Office copies of vouchers and acquittances shall be filed and retained carefully in the Office concerned"

19. In rule 63, add the following at the end of the first sentence - "In respect of Regular and Special Contingent Charges, Sub-vouchers for items in excess of Rs. 25 should be attached to bills or forwarded to the Audit Office".

20. In Rule 71, (ii) insert the words "whose appointment, promotion, leave; transfer, etc., are notified in the State Gazette" after the words " Council employee concerned" occurring in the first sentence.

(ii) Substitute the words "such a" for the word "The" at the beginning of the second sentence and delete the words or cheque or draft."

(iii) add the following at the end of this rule -

"Pay and fixed allowances of these Council employees shall be drawn from the treasury in the form as in Appendix XI and their travelling allowances in the form as in Appendix XII."

21. In Rule 77, -

(i) delete the words "by cheque" in sub-rule (1);

(ii) In "note" delete the words "when the cheque is signed by the Secretary."

22. In rule 79, delete the words "by means of cheques.".

23. In sub-rule (1) of rule 93, substitute the words "presented at the Treasury for Payment," for the words "passed for payment by drawing the amount by cheque from the treasury".

24. In rule 105, substitute the words "the form as in Appendix XIII" for the words "such form as may be prescribed by the Members in-charge of Financial Affairs in consultation with the Accountant General" and insert the words "the Treasury Officer" between the words "and" and "shall" and delete the word 'also' in the second sentence.

25. After rule 112, add the following as a new rule-

112A. The Annual Finance Accounts and Appropriation Accounts shall be prepared by the Member in-charge of Financial Affairs in such forms as may be prescribed by the District Council in consultaions with the Accountant General and forwarded to the Accountant General by the 30th June each year. These accounts duly testchecked locally by the Accountannt General together with connected Audit Reports shall be sent to the Members in-charge of Financial Affairs with a copy to the Governor of Assam. The Member in-charge of Financial Affairs shall place the same before the Council and shall send a copy of the proceedings of discussion held by the Council thereon to the Governor of Assam for information.

26. Substitute the following for the concluding paragraph of rule 116 -

"when the consent or sanction of the Department of Financial Affairs is required by the rules, such consent or sanction must be obtained in writing and communicated by the Secretary to the Accountant General, Assam. It will, however, be open to the Department of Financial Affiars to prescribe by general or special order, cases in which its consent may be presumed to have been given, but a copy of any such order must be communicated by the Secretary to the Accountant General, Assam."

27. In rule 126, substitute the word 'March" for "April" and add the words "A copy of the detailed statement shall be furnished to the Audit Office by the 15th of April, if not earlier" at the end.

28. Substitute the following for "Appendix III -"

APPENDIX III

FORM OF CASH BOOK

[See Rule 16 (I)]

Date of receipts	Particulars of Receipts	Amount received from the Treasury	Amount received from other sources	Amount received in recoupment of permanent advance	Total	Remarks	Date of expenditure	Particulars of Expenditure	Out of permanent advance	Out of money drawn from the Treasury	Amount remitted into the Treasury	Total	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Total Receipts :-
Opening Balance :-
GRAND TOTAL :-

Total Expenditure :-
Closing Balance :-
GRAND TOTAL :-

APPENDIX X

Bill Register of the office of the .....

[See sub-rule (IX) of Rule 16]

1	2	3									4	5	6	7	8	9	10	11				12
Bill No. and date	Particulars of Bill	Amount of the Bills (details heads of account, etc.)									Dated initials of the gazetted officer signing the Bill	Date of presentation at the treasury	Amount passed in the treasury	Date of signing acknowledgement with initials of the officer signing the Bill	Date of receipt from the treasury	Date of entry in the Cash Book	Initials of the gazetted officer in charge of the Cash	Amount disbursed				Remarks
		Pay of Establishment	Dearness Allowances	Compensatory Allowance	House rent and other Allowance	Travelling Allowance	Contingencies	Gross Amount	Deductions	Net amount								Month of encashment	2nd month	3rd month	Balance short drawn	

APPENDIX XI

District Council Schedule **Audit No.**

PAY BILL OF OFFICERS .....

Name of Officer .....

District of	For use in Accountant General's Office	Voucher No. Of List for 19

	Monthly rate Rs.	P.	Amount Rs.	P.
Received for the month of 19 pay as ..... allowances as ..... allowance as ..... allowances as ..... Total claim				
	Rs.	P.		
Less Fund and other ..... deduction as detailed on reverse. Rs. paise, Income-tax on Rs ..... Less abatment on ..... Rs. paid for Insurance (Attested copy of premium receip attached). Net amount payble (in words) Rupee.				

COUNTERSIGNED

Station } Signature of Controlling Officer
The { 19 }

Ten paise receipt stamps for sums exceeding Rs. 20

(Signature and Official Designation).

FOR USE IN TREASURY }

Pay Rupees ( ) .....

.....

.....

The - --- 19 Treasury Officer

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted .....

Objected .....

Auditor Supt. Accountant General

DEDUCTIONS

	Rs.	p.
Uncovenanted -		
Service Family pension Fund.		
Service Bengali and Madrass.		
Postal Insurance		
Bengal Christian		
Family Pension Fund		
Hindu Family Anunity Fund.		
General Family Pension Fund		
Instalment of Loan		
or ..... Advance.		
Income Tax at on Rs.		
Retrenchment notified		
by Accountant General		
No.		
Date		
Total Deduction-		

Note :- The Government of India exercises no supervision over the management of the Hindu Family Annuity and Bengal Christian Family Pension Funds, and is in no way responsible for their solvency.

Note :- When salary is drawn for the first time in any district either on transfer, or return from leave, a certificate should be appended giving the date and hour of making over and receiving charge. A last pay certificate should also be annexed, in respect to newly appointed Officers, the Medical certificate prescribed in Fundamental Rule 10 should be appended. An increased or changed rate of salary should not be drawn, unless the bill on which it is drawn is either preaudited or is accompanied by the Accountant General's authority for the increased rate.

.....

Signature of Officer.

Note :- The period for which the Fund Subscription was due should be specified when it differs from the period for which pay is drawn.

District Council Schedule

APPENDIX XII

(See T.R. 16 S. O 68)

In lieu of Assam Schedule III (Sec. 1) Form No. 5

Travelling Allowance Bill of Officers

District of	Travelling allowance bill of Sri ..... Office ..... Salary	Month of .....
Head quarter	Head of Service chargeable	Voucher No ..... of ..... list of payment for 19

Date	Route				Railway Fares Steamer			Days halted	Distance travelled by road, boat or Trolley						Date of last visit (when required by Controlling Officer)	Purpose of each visit	REMARKS
	From		To						For which mileage is admissible,				For which daily allowance is admissible				
	Station	Hour of departure	Station	Hour of Arrival	Single class (specify class)	½ class (specify class)	Actual expenses		At the rate/ 7/6 per mile	At the rate/ 6/6 per mile	At the rate/ 5/6 per mile	At the rate/ 4/6 per mile	At full rates	At half rates [65 (a) S. R.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

CERTIFICATES

Certified that no travelling allowances have been charged in this bill for journeys performed by any means of locomotion belonging to Government, a local fund or an India State (63 S.R.) and that no tents carried at the expense of Government have been used for private purpose during the period for which the above allowances are drawn.

Received contents,
Please pay to _____

_____

_____

Signature of the Officer who travelled.

One anna Revenue Stamp

Office _____

the _____ 19

_____

To avoid correspondence it is requested that such of the appended certificates as are necessary may be signed separately in the appropriate case

A. For officers supplied with ELEPHANTS

Certified that I had ... elephant during the month of ..... for which hire is deducted from the bill (Appendix XIII to F.R. and S.R.)

Signature

B. For officers attending departmental EXAMINATIONS.

Certified that this is the 1st 2nd, 3rd Time that travelling allowance has been charged for appearing in the same standard of this departmental examination and that the examination was obligatory (29 S.R.)

Signature

Note :- The fact that a particular subject is not taken up during an officer's first two appearance does not entitle him to charge travelling allowance on his third appearance on the ground that the subject is a new one.

C. Court Certificate.

Certified that I received nothing from the Court, etc.

N.B. - Certificate of the Court should be attached (142 S.R.)

Signature

Instruction for preparing Travelling Allowance Bill

1. Journeys of different kinds and journeys and halts should not be entered on the same line.
2. Number of miles travelled should be entered in all cases of journeys by road or by boat.
3. Permanent travelling, conveyance and horse allowance should be drawn along with the pay of the officer and not in travelling allowances bills.
4. Fraction of a mile in the total of a bill for anyone journey should not be charged for.
5. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the 'REMARKS' column.
6. Totals of columns 13 and 14 will be not of the miles travelled but of the days concerned.
7. A travelling allowances bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the Officers' attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

Railway and Steamer fares (Columns 6 and 7) Miles by road at 8 hours per Miles (Column 10) Miles by road at 6 annas per Miles (Column 11). Miles by raod at 3 annas per miles (Columns (13) ..... days for which daily allowances is claimed Columns 9. 14. 15) at ..... per day ..... Actual Expenses (Column 8) ..... Total - SINGLE Deduct Double P.T.A. - days 72 S. R. *Deduct* rent due to Government under 164 S.R. for ..... days at ..... Net Claim	Rs.	P.	Memo allotment for 19 19 Expenditure including this bill Balance	Rs.	P.	Passed (Date) District Officer Counter-signed Date

Rupees _____ Controlling Officer

Dated _____

Pay Rupees _____

Dated _____

Secretary,
Executive Committee,
Karbi Anglong District Council, Diphu

FOR USE IN THE COMPTROLLER'S OFFICE

Distance accepted, Rates and calculation checked and found correct. Entered in the Audit Register.

Admitted Rs. Objected to Rs. for reasons stated.

Auditor Auditor Superintendent.

APPENDIX XIII

Bill for Refund of Revenue (*See Rule 105)*

District of		Refund of Revenue				Voucher No.	
Head of service chargeable		Deduct refunds (Name of Revenue Head)				List of payment for 19	
In whose name credited	On what account credited	Amount realised	Date of payment into treasury	Amount in which included and head on which credited	Treasury Officer's signature in token of verification on Treasury credit	Name of Payee	Amount to be refunded
1	2	3	4	5	6	7	8
		Rs. As.		Rs. As.			Rs. As.
					Total -		

Total (in words) Rupees-

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the department account under my initials, and previous order for refund of the same sum has been issued.

(2) Passed for payment under section given in-

Received payment .....

Claimants signature Revenue Stamp for sum above Rs. 20

.....

Secretary, Executive Committee,
Mikir Hills District Council,
Diphu.

Pay Rupees ..... ( )

The 19 Cashier/ Accountant

Officer in-charge of Treasury

.....

For use in Accountant General's Office

Refund noted in final Statement,

Admitted,

Objected -

Auditor -

Supdt.

Note :- In the cases where refunds of fines are permitted to be made direct from Treasuries or Sub- Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub- Treasury in which the amount was credited and column 6 should be filled up by the Treasury Officer at the Headquarters (Not Sub-Treasury).

D.R.RONGPI

Chief Executive Member, Mikir Hills District Council, Diphu.

পঞ্জীভূক্ত নম্বৰ ক-১২ Registered No A-12

স্বাশাসিত জিলা পৰিষদৰ পৰিপূৰক

AUTONOMOUS DISTRICT COUNCILS

SUPPLEMENT

TO

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ১৬ দিশপুৰ, বুধবাৰ, ২৩ ডিচেম্বৰ, ১৯৮১, ২ পুহ, ১৯০৩ (শক)

No. 16 Dispur, Wednesday, December 23, 1981, 2nd Pausa, 1903 (S.E)

সূকীয়া সঙ্কলন কৰিব পৰাকৈ এই খণ্ডটোত সূকীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।

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

OFFICE OF THE KARBI ANGLONG DISTRICT COUNCIL : DIPHU

NOTIFICATION

The 29th September, 1981

No. KACL/XL/99/81 - In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act made by the Karbi Anglong District Council, is published for general information

Act No. 2 of 1981

THE KARBI ANGLONG DISTRICT COUNCIL EMPLOYEES CONTRIBUTORY PROVIDENT FUND (THIRD AMENDMENT) RULES, 1981

An

Act

Further to amend the Mikir Hills District Council Employees Contributory Provident Fund Rules, 1970.

Preamble - Whereas it is expedient further to amend the Mikir Hills District Council Employees Contributory Provident Fund Rules, 1970, hereinafter called the Principal Rules as referred to below

Be it enacted in the Thirty Second year of the Republic of India as follows :-

1. **Short title, extent and commencement -**
   (a) These Rules shall be called "the Karbi Anglong District Council Employees Contributory Provident Fund (Third Amendment) Rules, 1981"
   (b) They shall have the like extent as the Principal Rules.
   (c) They shall be deemed to have come into force with effect from 1st April, 1980.

2. **Amendment of the title and other provisions of the Principal Rules :-**
   In the Principal Rules in the title and in all other provisions of the Rules for the words "Mikir Hills" wherever the same occur, the words "Karbi Anglong" shall be substituted.

3. **Amendment of Sub-Rule (a) of Rule 10:-**
   In the Principal Rules, in Rule 10, in sub-rule (a) for the figure "61/4" appearing in between the words "than" and "percent" the figure '8' shall be substituted.

This bill was passed in the Karbi Anglong District Council in its session held on 29th September, 1981.

R. Tisso
Chairman,
Karbi Anglong District Council, Diphu

পঞ্জীভূক্ত নম্বৰ ক-১২ Registered No A-12
স্বশাসিত জিলা পৰিষদৰ পৰিপূৰক
AUTONOMOUS DISTRICT COUNCILS
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অসম ৰাজপত্ৰ
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PUBLISHED BY AUTHORITY

নং ১৩ দিশপুৰ, বুধবাৰ, ৭ চেপ্তেম্বৰ, ১৯৮৩, ১৬ ভাদ্ৰ, ১৯০৫ (শক)
No. 13 Dispur, Wednesday, September 7, 1983,
16th Bhadra, 1905 (S.E)

সূচীয়া সঙ্কলন কৰিব পৰাকৈ এই খণ্ডটোত সুকীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।
Separate paging is given on this Part in order that it may be filled as a separate compilation

OFFICE OF THE
KARBI ANGLONG DISTRICT COUNCIL : : DIPHU

NOTIFICATIONS
The 26th July, 1983

No. KACL/XVII/67 - In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act made by the Karbi Anglong District Council, is published for general information

ACT No. 1 of 1983

The Karbi Anglong District Council (Employees Contributory Provident Fund) (Forth Amendment) Rules, 1983.

(Received the assent of the Governor of Assam on the 22nd day of August, 1983)

An

Act

Further to amend the Karbi Anglong District Council (Employees Contributory Provident Fund) Rules, 1970.

Preamble - Whereas it is expedient further to amend the Karbi Anglong District Council (Employees Contributory Provident Fund) Rules, 1970, hereinafter called the Principal Rules as referred to below

Be it enacted in the Thirty - fourth year of the Republic of India as follows :-

1. Short title, extent and commencement -

(a) These Rules shall be called "The Karbi Anglong District Council (Employees Contributory Provident Fund) (Fourth Amendment) Rules, 1983"

(b) They shall have the like extent as the Principal Rules.

(c) They shall be deemed to have come into force with effect from the date of commencement of the Principal Rules.

2. Amendment of sub-rules (2) and (4) of Rule 3,- In the Principal Rules, in rule 3, - (a) for sub-rule (2) the following shall be substituted, namely;

"(2) Provided that it shall be opened to any person already in the service of the District Council prior to 1st April, 1970. All other officers of the Council who are not in permanent Superior Service and hence are not eligible to join the Provident Fund, but who have rendered five years uninterrupted service to the Council shall, on retirement or

in the event of his death occurring earlier than the due date of retirement or earlier quiting the service on invalidation on medical ground be granted a gratuity for the whole of his service period to one month's pay equivalent to the last pay drawn for every completed year of service subject to the maximum of 20 month's pay".

(b) for Note below sub-rule (2), the following shall be substituted namely:-

'Note":- Last Pay drawn means the amount of pay drawn by an employee for the month immediately preceding the month of death or superannuation or earlier quiting the service on medical ground as the case may be,"

(c) for sub-rule (4), the following shall be substituted, namely:-

"(4) An officer borne on the permanent Superior Service of the District Council, having five years qualifying service at his credit shall on his retirement or in the event of his death occurring earlier than the due date of retirement or earlier quiting his service on invalidation on medical ground be granted a gratuity for the whole of his service period at the rate of one month's pay equivalent to last pay drawn for every completed year of service subject to the maximum of 20 months' pay."

This bill was passed in the Karbi Anglong District Council held on 26th July, 1983.

R. Tisso,
Chairman,
Karbi Anglong District Council,
Diphu.

OFFICE OF THE
KARBI ANGLONG DISTRICT COUNCIL : DIPHU
NOTIFICATION
The 1st January, 1985

No. KACL/XVII/67 :- In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act made by the Karbi Anglong District Council, is published for general information.

ACT NO. 1 OF 1985
THE KARBI ANGLONG DISTRICT COUNCIL EMPLOYEES CONTRIBUTORY PROVIDENT FUND (FIFTH AMENDMENT) RULES, 1985.

(Received the assent of the Governor of Assam on the 22nd January, 1985.

AN
ACT
further to amend the Karbi Anglong District Council Employees' Contributory Provident Fund Rules, 1970.

Preamble :- Whereas it is expedient further to amend the Karbi Anglong District Council Employees Contributory Provident Fund Rules 1970 hereinafter called the Principal Rules in the manner hereinafter appearing.

Be it enacted in the Thirty-Sixth Year of the Republic of India as follows :-

1. Short title, extent and commencement -

(a) This Rules shall be called "The Karbi Anglong District Council Employees' Contributory Provident Fund (Fifth Amendment) Rules, 1985.

(b) They shall have the like extent as the principal Rules.

(c) They shall be deemed to have come into force with effect from 1st April, 1980.

2. Amendment of sub-rule (5) of Rule 8 :- In the principal Rules in Rule 8 in sub-rule (5) for the figure "64/1" appearing in between the words "rate of" and "percent" the figure "8" shall be substituted.

This Bill was passed in the Karbi Anglong District Council in its 135th Session held on 30th december, 1984

R. Tisso,
Chairman,
Karbi Anglong District Council,
Diphu.

OFFICE OF THE KARBI ANGLONG DISTRICT COUNCIL : DIPHU NOTIFICATIONS

The 29th September, 1986

No. KACL/XVII/13 :- In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act of the Karbi Anglong District Council, is published for general information.

ACT NO. 3 OF 1985

THE KARBI ANGLONG DISTRICT (CHAIRMAN AND DEPUTY CHAIRMAN'S) SALARIES AND ALLOWANCES) (FIRST AMENDMENT) ACT.1986

(Received the assent of the Governor of Assam on 10th September, 1986.

AN

ACT

to provide for amendment of the Karbi Anglong Ditrict (Chairman and Deputy Chairman's Salaries and Allowances) Act, 1974 (Act No. 2 of 1974).

Preamble :-Whereas it is expedient to amend the Karbi Anglong District (Chairman and Deputy Chairman's Salaries and Allowances) Act, 1974 (Act No. 2 of 1974), hereinafter called the principal Act.

It is hereby eancted in the Thirtysixth Year of the Republic of India as follows, namely :-

1. **Short title and commencement :-**
   (i) This Act may be called the Karbi Anglong District (Chairman and Deputy Chairman's Salaries and Allowances) (First Amendment) Act, 1985.
   (ii) It shall come into force from the first day of April, 1985.
2. **Amendment to Section 2** (a) (i) and (b) (i) of Act No. 2 of 1974 :- In the principal Act in Section 2 (a) (i) and (b) (i) for the words "eight hundred" and "Six hundred" the words "one thousand two hundred" and "one thousand" shall be substituted respectively.

The above Bill was passed in the Karbi Anglong District Council in its Session held on 20th December, 1985.

STATEMENT OF OBJECTS AND REASONS

There has been considerable rise in the cost of living index since the salary of Deputy Chairman was last determined. It is, therefore considered appropriate that the salary of Deputy Chairman be raised.

Hence this Bill.

No. KACL/XVII/14 :- In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act of the Karbi Anglong District Council, is published for general information :-

ACT No. 2 OF 1985

THE KARBI ANGLONG DISTRICT (MEMBERS' SALARIES AND ALLOWANCES) (SECOND AMENDMENT) ACT, 1985

[Received the assent of the Governor of Assam on 10th September, 1986]

AN

ACT

to provide for further amendment of the Karbi Anglong District (Members' Salaries and Allowances) Act, 1974.

Preamble :- Whereas it is expedient further to amend the Karbi Anglong District (Members' Salaries and Allowances) Act, 1974, hereinafter called the principal Act.

It is hereby enacted in the Thirty-sixth Year of the Republic of India, as follows :-

1. Title and commencement :-

(i) This Act may be called the Karbi Anglong District (Members' Salaries and Allowances) (Second Amendment) Act, 1985.

(ii) It shall come into force on the first day of April, 1985.

2. Amendment of Section 3 of Act 1 of 1974 - In the principal Act, in Section 3, for the words "five hundred", the words "eight hundred" shall be substituted.

The above Bill was passed in the Karbi Anglong District Council in its Session held on 20h December, 1985.

R. Ecnghee
Chairman,
Karbi Anglong District Council,
Diphu.

NOTIFICATION

The 15th September, 1987

No. KACL/XVII/15/179 - In pursuance of the paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act of the Karbi Anglong District Council is published for general information -

THE KARBI ANGLONG DISTRICT COUNCIL

ACT NO. 1 OF 1987.

THE KARBI ANGLONG DISTRICT (SALARIES AND ALLOWANCES OF THE MEMBERS OF THE EXECUTIVE COMMITTEE) (FIRST AMENDMENT) ACT, 1987.

(Received the assent of the Governor of Assam on 28th August, 1987)

AN

ACT

to provide for amendment of the Karbi Anglong District (Salaries and Allowances of the Members of the Executive Committee) Act, No. 3 of 1974.

Preamble :- Whereas it is expedient to amend the Karbi Anglong District (Salaries and Allowances of the members of the Executive Committee Act, No. 3 of 1974, hereinafter called the principal Act.

It is hereby enacted in the Thirtyeight year of the Republic of India, as follows :-

1. **Short title and commencement** :-

(1) This Act may be called the Karbi Anglong District (Salaries and Allowances of the Members of the Executive Committee) (First Amendment) Act, 1987.

(ii) It shall come into force on the First day of April, 1985.

2. **Amendment of section 2 of the Act No. 3 of 1974** :- In the principal Act. in the Section 2, in clause (a) (i) for the words "one thousand" in clause (b) (i) for the words "Eight hundred" and in the clause (c) (i) for the words "Six hundred" the words "one thousand Five hundred", "one thousand Two hundred" and "one thousand" respectively, shall be substituted.

The above Act was passed in the Karbi Anglong District Council in its 141st Session held on 28th March, 1987.

OFFICE OF THE
KARBI ANGLONG DISTRICT COUNCIL : : DIPHU

NOTIFCATION

The 14th December, 1982

No. KACL/XVII/49. - In exercise of the powers conferred by section 8 of the Karbi Anglong District (Land Reforms) Act, 1979 (Act 1 of 1979), the Executive Committee of the Karbi Anglong District Council hereby makes the following Rules for the pupose of carrying out the different provisions under the different Sections of the Karbi Anglong District (Land Reforms) Act, 1979 namely:

1. These Rules may be called the Karbi Anglong District (Land Reforms) Rules, 1981.

2. These Rules shall come into force retropectively with effect from 12th September, 1979.

3. In these Rules unless the subject or the context otherwise requires
(a) 'Act' means the Karbi Anglong District (Land Reforms) Act, 1979 (District Council Act No. 1 of 1979)
(b) 'Circle" means the Revenue circle under the Assistant Revenue Officer of the Karbi Anglong District Council.
(c) "District", "District Council", "Executive Committee" means the same as defined under Section 2 (c), (d), (e) respectively of the Act.
(d) Revenue Officer means the Secretary to the Executive Committee in-charge of Revenue Department.
(e) The pronoun "he" and its derivatives are used of any person whether male or female. Words importing the masculine gender shall be taken to include females. Illustration 'he' means 'she' also.

4. (a) There shall be Land Reforms Circle Committee in each and every circle under the District Council and each Committee will consist of a maximum of 17 and minimum of 9 members as appointed and constituted by the Executive Committee.
(b) Each member will hold office for a period of 2 years.
(c) The Assistant Revenue Officer who is the Circle Officer will be the Ex-officio Secretary of the Land Reform Circle Committee who will convene of the circle Committee.
(d) There shall be a Chairman and a Vice-Chairman of the Land Reform Circle Committee.
(e) There shall be quorum when one third of the Total strength of members present in the Committee meeting.

5. (a) The Circle Land Reforms Committee shall have the power to appoint the Mouza level Land Reform Committees falling under the respective circles jurisdiction.
   (b) There shall be a Chairman and Vice-Chairman and also a Secretary of each of the Mouza Land Reform Committees besides 8 others appointed for 2 years.
   (c) There shall be quorum when 7 members are present in the Committe meeting. The Scretary shall convene the meeting of the Mouza Committee.
6. (a) "District Committee" there shall be District Committee consisting of a maximum of 17 and minimum of 9 members for the whole of Karbi Anglong District, as appointed and constituted by the Executive Committee.
   (b) There shall be a Chairman and Vice Chairman of a District Committee.
   (c) The necessary quorum will be two third members of the total strength.
   (d) The Revenue Officer of the District Council, who is also the Secretary to the Executive Committee i/c of Revenue Department shall be the Ex-Officio Secretary of the District Committee.
   (e) The Chairman of the Circle Land Reform Committee shall be member of the District Land Reform Committee.
   (f) The Chairman of Land Reform Committee may invite important persons not exceeding 2 to be special invitees at his discretion and such special invitess shall have no voting rights.
   (g) No travelling allowances or sitting allowances shall be admissible to such special invitees.
   (h) The District Land Reform Committee, Circle /Mouza Land Reform Committee may invite important person not exceeding 2 as co-opted members of the respective Committee, such co-opted members shall be selected by simple majority in the Committee meeting. Such members shall have the same privilege as that of other members.
7. (a) The Chairman of the District Committee will get honorarium to be fixed by the Executive Committee. The Chairman of the District Committee will be entitled to T.A. while travelling for purpose except meeting but in that case his tour programme will be sent to the District Council for approval.

(b) Other members of Committee will get T.A. as fixed by the Executive Committee from time to time. They will get sitting allowance to be fixed by the Executive Committee.

8. The Mouza Land Reform Committee and also the Circle Committee will sit once in a month and the District Committee shall meet four times a year. But if the business of each committee requires and in case of emergency, the Committee meeting may be called as and when necessary.

9. Disqualification of members :-

A person shall be disqualified for being chosen as a member of the Mouza circle or District Land Reform Committee :-

(a) if he is of unsound mind, and stands so declared by a competent Court.

(b) if he is an undischarged insolvent.

(c) if he is not a citizen of India or has acquired voluntarily the citizenship of a foregin state or owes allegience or adherence to a foreign state:

(d) if he found to be guilty of any corrupt practice in a election or guilty of any offence punishable under section 171 E or 171 F.I.P.C.;

(e) if he is convicted by criminal court as referred to in clause (d) or to imprisoment for and offence involving moral turpitude.

(f) if he holds office of profit under the Government or the District Council:

(g) if he is a defaulter or any arrears due to the Government or District Council or Town Committee within 2 monnths after a notice of demand has been served upon him;

10. (1) **If a member :-**

(a) becomes disqualified from being a member by reason of the provisions of Rules 9, or

(b) absent himself during three successive sittings of the Committee except on suitable cause to be approved by the Committee. Such member shall cease to hold office as such and the Executive Committee may declare his sit to be vacant.

(2) When a member ceases to hold office as such the Mouza, Circle or District Land Reform Committee of which he is a member shall at once intimate in writing the fact to the Executive Committee which will take final action on such report.

11. The Chairman or in his absence, the Vice Chairman shall preside at every meeting of the Land Reform Committee. And in absence of

both the Chairman and Vice Chairman, the members present in the Committee meeting shall choose one of the members to preside, who shall like, the Chairman and Vice Chairman in case of equality of Votes have a second of casting vote.

12. **Conduct of business-** A notice of meeting along with a list of business to be transacted at every meeting except at an adjourned meeting shall be furnished to every member atleast 10 days before the time fixed for such meeting. In case of convening a Mouza level Land Reforms Committee meeting the time for circulating the notice shall be five days.

    Provided that a member also may bring a resolution regarding Land Reforms in the Committee meeting which will be handed over to the Ex-Officio Secretary in time for prior circulation.

13. Minutes in which shall be recorded the names of the members present at, and the proceedings of each meeting of the Land Reform Committee, circle or District, as the case may be drawn up and entered in a book to be kept for that purpose duly signed by the Presiding officer and shall be forwarded after due confirmation to the Executive Committee.

14. The Executive Committee may also in any case call for a copy of any paper or document and report of all the papers with case records which shall be laid before the Committee meeting.

    The Mouza Land Reform Committee, for that matter the circle Land Reform Committee may discuss the paikas system and other problems, as referred to in Section 2 of the principal Act, and after discussion and careful consideration may forward the facts and its possible remedies in a report to the Ex-officio Secretary of the Circle Land Reform Committee in the case of Mouza Land Reform Committee and in case of Circle Land Reform committee to the District Land Reform Committee which in return after careful scrutiny shall send its report and recommendation to the Executive Committee.

15. The provisions of the Assam Land Revenue Regualtion 1886, shall be applicable in evicting the unauthorised cultivators, who in contravention of Section 3 (a) of the principal Act, refuse to vacate the land and released by competent authority.

B. S. Engti,
Chief Executive Member
Karbi Anglong District Council, Diphu.

পঞ্জীভুক্ত নম্বৰ ক-১২ Registered No A-12

শাশসিত জিলা পৰিষদৰ পৰিপূৰক

AUTONOMOUS DISTRICT COUNCILS

SUPPLEMENT

TO

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ১৪ দিশপুৰ, বুধবাৰ, ১৪ চেপ্তেম্বৰ, ১৯৮৩, ২৩ ভাদ, ১৯০৫ (শক)

No. 14 Dispur, Wednesday, September 14, 1983,

23 Bhadra, 1905 (S.E)

সূচীয়া সঙ্কলন কৰিব পৰাকৈ এই খণ্ডটোত সূচীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।

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

OFFICE OF THE
KARBI ANGLONG DISTRICT COUNCIL : DIPHU

NOTIFICATION
The 24th March, 1983

No. KACL/XVII/12/40,11/ - In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulation of the Karbi Anglong District Council which received the assent of the Governor of Assam is hereby published for general information :-

(Regulation No. 1 of 1983)
(Received the assent of the Governor of Assam on the 7th day of April, 1983)

THE KARBI ANGLONG DISTRICT (MISCELLANEOUS TAXES AND TOLLS) REGULATION, 1983.

A

Regulation

to provide for the levy of tolls and taxes and the collection thereof in the autonomous District of Karbi Anglong.

Preamble:- Whereas it is expedient to provide for the levy and collection of certain taxes and tolls.

It is hereby enacted in the Thirty-fourth Year of the Republic of India as follows :-

1. Short title, extent and commencement :-

(1) This Regulation may be called the Karbi Anglong District (Miscellaneous Taxes and Tolls) Regulation, 1983.

(2) It extends to the whole of the Karbi Anglong Autonomous District.

(3) It shall be deemed to have come into force with effect from the 1st day of April, 1982.

2. Definitions :- In this Regulation except where it otherwise expressly provided for, or the context otherwise requires:

(a) 'Animal' includes Elephant, Horse, Buffalo, Mule, Pony, Donkey, Bull, Cow, Bullocks, Hare, Ass, Pig, Sheep, Lamb, Gaot, Dog and the like.

(b) 'Check Post' means the place where authorised District Council Officers and employees stay for the purposes of checking, assesing and realising the toll on outsiders on entry into the District and also tolls on goods, animals and vehicles entering the District of Karbi Anglong.

(c) 'District' means the autonomous Karbi Anglong District.

(d) 'District Council' means the District Council of the Karbi Anglong Autonomous District.

(e) 'Executive Committee' means the Executive Committee of the Karbi Anglong District Council constituted under the Assam

Autonomous Districts (Constitution of District Councils) Rules, 1951.

(f) 'Prescribed' means prescribed by rules to be made under this regulation.

(g) 'Resident' means and includes persons who are inhabitants of the District.

(h) 'Tribal' means any person who is a member of a Scheduled Tribe specified as such by order made by the President of India under Article 342 (1) of the Constitution of India as modified by law made by Parliament from time to time in so far as the specification pertains to the autonomous Districts of Assam.

(i) 'Vehicle' includes a carriage, cart, van, truck, Hand Cart, Bicycle Tricycle, Cyclerikshaw, Autorikshaw, Motor vehicle and every wheeled conveyance which is used or is capable of being used on a street.

3. **Tolls** :- Every person resident within the District shall pay Rs. 10.00 per head per annum as toll, unless otherwise exempted by the Executive Committee on the ground of dire and continued poverty, services under the State Government or the District Council and on such other grounds as may be specified by the Executive Committee from time to time, with the approval of the Governor of Assam.

4. **Ferries** :- The District Council may introduce ferries at any point of important communications, on such conditions as may be prescribed from time to time. Each passenger travelling by a ferry shall be charged at the rate of 0.50 paise and tolls on goods and animals ferried shall be charged at such rates as may be fixed by the Executive Committee from time to time, with the approval of the Governor of Assam.

5. **Market taxes and taxes on entry of goods into market** :- The District Council may, from time to time, prescribe rules bye-laws and regulations for the collection of market taxes and taxes on entry of goods into the markets for sale therein at the rates as mentioned in the Schedule 'A' annexed herewith.

6. **Tax on Animals and vehicles** :-

(a) Any person, having 5 or more in aggregate of the animals

irrespective of Kind or gender, not below the age of 2 years on the 1st day of April will be liable to a tax per annum @ as mentioned in the Schedule B (I) annexed herewith.

(b) Animals passing through the District of Karbi Anglong to any place outside shall be liable to a tax on entry at the rate as mentioned in the Schedule 'B (II)' annexed herewith.

(c) The owner or in his absence, any person in charge of a vehicle entering into Karbi Anglong District shall be liable to pay tax at the following rates, viz :-

Passenger bus or truck-	Rs. 10.00
Auto Rickshaw-	Rs. 5.00
Van -	Rs. 5.00
Taxi -	Rs. 5.00

Provided that the Central Government or the Government of Assam or any Corporation or undertaking owned by them shall not be liable to pay any such tax in respect of vehicles owned by them.

7. Boat tax :- The following classes of boats plying on the rivers for the purpose of trade in the District shall be liable to a boat tax of Rs. 10.00 per trip made from outside the District to any place inside the District.

(i) Boats owned by non-tribals irrespective of who uses or runs the boat for trade.

(ii) Boats owned by tribals when used or run by non-tribals.

8. Penalty :- Any person failing to fulfil any of the provisions of this Regulation shall be liable to pay double the amount due from him.

9. Arrears :- Arrears of any dues under this Regulation shall be realisable as arrears of land revenue.

10. Appeal :- Any person aggrived by any order/orders of Licencing Officer/ or Officer appointed under this Regulation may appeal to the Executive Committee within 30 days from the date of such order, and the decision of the Executive Committee on the appeal shall be final.

11. Power of Executive Committee to make rules/frame by laws The Executive Committee may make rules or frame bye-laws for carrying out the different provisions of this Regulation, with the prior approval of the Governor of Assam.

12. Bar of suit :- No suit shall lie against any public servant for acts done in good faith under the provisions of this Regulation.

SCHEDULE - A
(See Setion 5)
Taxes on Entry of Goods :-

(1) $2\frac{1}{2}$ ton trucks load	= Rs. 10.00 per trip
(2) 4 ton - 6 ton trucks load	= Rs. 20.00 per trip
(3) Over 6 ton trucks load	= Rs. 30.00 per trip
(4) Goods carried on bus	= Rs. 10.00 per trip
(5) Boat laden with goods	= Rs. 10.00 per trip
(6) Bullock cart/ Buffalo cart/ Horse Cart	= Rs. 5.00 per trip
(7) Hand cart goods	= Rs. 2.00 per trip

SCHEDULE - B
(See Section 6
(1) Animal tax [See Section 6 (a)]

(i) Elephant-	Rs. 10.00 per animal per annum	
(ii) Mule, pony/ Donkey/ Horse	Rs. 5.00	-do-
(iii) Buffalo/ Bull	Rs. 5.00	-do-
(iv) Cow/Bullock	Rs. 5.00	-do-
(v) Pig/Sheep/Lamb, Goat, Dog etc.	Rs. 2.00	-do-

(II) Transit tax on animals [See Section 6 (b)]

(i) Elephant	Rs. 5.00 per animal per entry	
(ii) Mule/Pony/Donkey Horse/ Buffalo/Ass	Rs. 2.00	-do-
(iii) Cow/Bullocks/ Heifers-Bull	Rs. 2.00	-do-
(iv) Goat / Pig/Sheep/ Dog/Lamb, hare	Rs. 1.00	-do-

(Passed in the Karbi Anglong District Council in the 130th Session on 24th March, 1983.

R. Tisso
Chairman
Karbi Anglong District Council.
Diphu.

পঞ্জীভূক্ত নম্বৰ ক-১২ Registered No A-12

স্বাশাসিত জিলা পৰিষদৰ পৰিপূৰক

AUTONOMOUS DISTRICT COUNCILS
SUPPLEMENT
TO

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ১২ দিশপুৰ, বুধবাৰ, ২৪ আগষ্ট, ১৯৮৩, ২ ভাদ, ১৯০৫ (শক)
No. 12 Dispur, Wednesday, August 24, 1983,
2nd Bhadra, 1905 (S.E)

সূচীয়া সঙ্কলন কৰিব পৰাকৈ এই খণ্ডটোত সূচীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।

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

OFFICE OF THE
KARBI ANGLONG DISTRICT COUNCIL: DIPHU

NOTIFICATION
The 24th March, 1983

No. KACL/XVII/69/77 - In pursuance of paragraph 1 1of the Sixth Schedule to the Constitution of India, as amended the following Regulation of Karbi Anglong District Council, which received the assent of the Governor of Assam is hereby published for general information :-

REGULATION No. 2 OF 1983

THE KARBI ANGLONG DISTRICT (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENT TAXATION) REGULATION, 1983.

[Received the assent of the Governor of Assam on the 7th day of April, 1983)

A

REGULATION

to provide for the levy and collection of tax on professions, trades, callings and employments within the Autonomous District of Karbi Anglong.

Preamble :- Whereas it is expedient to impose a tax on professions, trades, callings and employments within the Autonomous District of Karbi Anglong;

It is hereby enacted in the Thirty-fourth year of the Republic of India as follows :-

PRELIMINARY

1. Short title, extent and commencement :-

(1) This Regulation may be called the Karbi Anglong District (Professions, Treades, Callings and Employment Taxation) Regulation, 1983.

(2) It extends to the whole of the Autonomous District of Karbi Anglong.

(3) It shall come into force with effect from 1st day of April, 1983.

2. Definition :- In this Regulation unless there is anything repugnant in the subject or context :-

(1) "Assessing authority" means the Secretary of the Karbi Anglong District Council or any other officer authorised or appointed by the Executive Committee in this behalf.

(2) "Person" includes a company, firm or other association of person; or persons;

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

(4) "Previous year" means twelve months ending on the 31st March next preceeding the year for which the assessment is to be made;

(5) "Principal Officer" means with reference to :-

(i) a Government, the head of an Office or the disbursing officer;

(ii) a local authority, company, firm or other association of persons, the Chairman, Secretary, Treasurer, Manager or Agent of such local authority, compnay, firm or other association of person; or persons;

(6) "District Council" means the Karbi Anglong District Council;

(7) "Chief Executive Member" means the Chief Excutive Member of the Karbi Anglong District Council;

(8) "District" means the Autonomous District of Karbi Anglong;

9) "Executive Member-in-charge, Taxation" means the Executive Member of the Karbi Anglong District Council authorised by the Chief Executive Member to perform the functions and duties pertaining to Taxation matters;

(10) "Executive Committee" means the Executive Committee of the Karbi Anglong District Council;

(11) "Total gross income" means aggreate of income derived from all sources;

(12) "Secretary" means the Secretary of the Karbi Anglong District Council.

CHAPTER I

Liability to and Charge of Tax

3. Liability to tax :- As from the appointed date and subject to the provisions of this Regulation every person who carries on a trade either by himself or by an agent or representative or who follows a profession or calling or who is in employment, either wholly or in part within the Autonomous District of Karbi Anglong shall be liable to pay for each financial year a tax in respet of such profession, trade, callings or employment and in addition

to any tax, rate, duty or fee which he is liable to pay under any other enactment for the time being in force;

Provided further that for the purpose of this section a person on leave shall be deemed to be a person in employement;

Provided further that the provisions of this Regulation shall not apply to a member of the armed forces of India.

4. Rates of tax :-

(a) The tax shall be levied at the rates specified in the Schedule to this Regulation.

(b) The Executive Committee of the Karbi Anglong District Council is empowered to revise the rate of tax mentioned in the Schedule under sub-section 4 (a) if and when necessary in conformity with the rates prescribed by the State Government form time to time.

Determination of Tax :-

(a) The tax payable by any person or persons under this Regulation shall be determined, with reference to his total gross income during the previous year from his profession, trades, calling or employment;

Provided that a person liable to pay tax under the Assam Professions, Trades, Calling and Employments (Taxation) Act, 1947 and who has paid to the State Governement such tax due upto the date on which this Regulation comes into force shall be exempted from the liability of the tax upto the extent of the amount paid, on production of a valid receipt signed by a competent authority.

(b) All Regulations, Acts, and Rules enacted or orders issued by the State Government under the Assam Professions, Trades, Callings and Employments (Taxation) Act, 1947 shall cease to oprate within the jurisdiction of the Karbi Anglong Distict with effect from the date from which the Karbi Anglong District (Professions, Trades, Callings and Employment Taxation) Regulation 1983 shall come into force.

CHAPTER II

Taxing Authorities

Taxing Authorities :- The Secretary and or such other Officer as may be appointed or authorised by the Executive Committee for carrying out the purpose of this Regulation shall be the taxing authorities and their powers and duties and relation with one another shall be such as may be prescribed.

CHAPTER III

Assessment

7. Returns :-

(1) Every person liable to pay tax under this Regulation shall submit to the assessing authority a return in such form and within such time as may be prescribed.

Provided that a person in respect of whom the tax has been deducted under the provisions of Section 11 shall subject to the provisions of sub-section (3) thereof be exempted from the liability to submit a return under this sub-section.

(2) In the case of any person who has not furnished a return under sub-section (1) in spite of his liability to pay tax under this Regulation for any financial year, the assessing authority may serve for that year a notice, in the prescribed form, on such person requring him to furnish the return and such person shall thereupon furnish the return within the period sepecified in the notice;

Provided also that any person offering to pay tax at the highest rate specified in the first Schedule to this Regulation shall not be required to submit any return or to produce any evidence.

8. Assesment :-

(1) If the assessing authority is satisfied that a return furnished under Section 7 is correct and complete or satisfactory evidence of Assessment admissible under the Indian Income Tax Act, 1922 (Act XI of 1922), is produced he shall, by an order in writing assess the person and determine the tax payable by him. On the basis of such return or on the basis of such assessment as the case may be.

(2) If the assesing authority is not satisfied that a return furnished under Section 7 is correct and complete, he shall serve on the person cocerned a notice requiring him, on the date and at the hour and place to be specified therein, either to attend in person or to produce or cause to be produced evidence in support of the return.

(3) On the days specified in the notice under sub-section (2) or as soon afterwards as may be, the assessing authority, after hearing such evidence as may be produced and such other evidence as he may require, shall, by an order in writing, assess the person and determine the tax payable by him.

(4) If any person fails to make a return as required by Section 7 for having made the return fails to comply with the terms of the notice issued under sub-section (2), the assessing authority shall by an order in writing, assess to the best of his judgement the person and determine the tax payable by him:

Provided that before making assessment, the assessing authority may allow the person such further time as he thinks fit to make the return or comply with the terms of the notice issued under sub-section (2).

9. Assessment of escaped tax :- If for any reasons, any person has not been assessed or has been under-assessed for any financial year the assessing authority may notwithstanding anything contained in sub-section (2) of Section 7, at any time within three years of the end of that year, serve on the person liable to pay the tax, a notice containing all or any of the requirements which may be included in the notice under sub-section (2) of

Section 7 and may proceed to assess or reassess him and the provisions of this regulation shall so far as may apply accordingly as if the notice was a notice issued under that sub-section;

Provided that the tax shall be charged at the rate at which he would have been charged if the person whould not have escaped assessment or full assessment as the case may be.

10. Rectification of mistake :-

(1) The authority which made an assessment or passed an order on appeal or revision in respect thereof, may of his own motion, and shall if any application is filed in this behalf, within three years from the date of such assessment or order rectify any mistake apparent from the record of the case:

Provided that no such rectification having adverse affect upon an assessee shall be made unless the assessee has been given a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, the assessing authority shall order any refund which may be due to such person.

(3) Where any such rectification has the effect of enhancing the assessment or reducing the refund the assessing authority shall serve on the person a notice of demand in the prescribed form specifying the sum payable and such notice of demand shall be deemed to be issued under Section 16 and the provisions of this Regulation shall apply accordingly.

11. Deduction at tax at sources :-

(1) The tax payable under this Regulation by any person in the employment of any Government, local authority company or firm or other association of person shall, in the manner prescribed, be deducted by the Principal Officer thereof from any amount payable to such person on behalf of such Government, local authority, company, firm or other associations of persons and the amount so deducted shall be credited to the District Council Fund in accordance with the procedure as laid down in the Karbi Anglong District

Fund Rules 1952, as may be amended or revised from time to time.

(2) The Principal Officer making any deduction under sub-section (1) shall submit to the assessing authority such returns and within such time as may be prescribed.

(3) The assessing authority may take action, if he things fit, in the manner provided by sub-section (2) of Section 7, and by Section 8, in the case of any person in respect of whom he is satisfied that no return under sub-section (2) has been furnished or the return furnished under that sub-section is inaccurate and deficient.

(4) Where any Principal Officer fails to deduct any tax or after deducting fails to pay it as required by or under this Regulation. he shall, without prejudice to any other consequences he may incur under this Regulation be deemed to be a person, in default, in respect of the tax not deducted or paid and all the provisions of Sections 18 shall apply to him.

Provided that the assessing authority shall not make a direction under sub-section (2) of Section 18 for the recovery of any penalty from such person unless it is satisfied that such person has wilfully failed to deduct and/or pay the tax.

12. Requistion for deduction of tax :- The assessing authority may require a Principal Officer to deduct, from any payment to a person any tax or penalty due from him and the Principal Officer shall comply forthwith such requisition.

13. Idemnity :- The Pricipal Officer deducting or paying any tax under the provisions of this Regulation is hereby indemnified for such deduction or payment thereof.

CHAPTER IV

Appeals

14. Appeals :- Any person aggrieved by an order of assessment passed by an assessing authority under this Regulation may prefer an appeal within thirty days of receipt of such order to such authority and in such manner as may be prescribed:

Provided that the appellate authority may admit an appeal after the expiration of thirty days, if he is satisfied that for reasons beyond the control of the appellant for any other sufficient cause it could not be filed within time;

Provided further that no appeal shall lie against an order of assessment under sub-section (4) of Section 8.

15. **Power of Revision** :- Subject to such Rules as may be prescribed and for reasons to be recorded in writing, the Chief Executive Member may, on an application by a person aggrieved by an order, filed within ninety days of that order, or of his own motion, revise any order passed under this Regulation by any Officer:

Privided that no order prejudicial to a person shall be passed without giving him a reasonable opportunity of being heard;

Provided further that no application under this section shall lie to the Chief Executive Member against the order, an appeal against which has been provided for in this Regulation or the Rules made thereunder.

CHAPTER V

Demands, Payment and Recovery

16. **Notice of demand** :- Where any tax or penalty is payable in consequence of any order passed under or in pursuance of this Regulation the assessing authority shall serve on the person concerned a notice of demand in the prescribed form specifying the amount so payable.

17. **Dues when payable** :-

(1) The tax or penalty payable under the Regulation shall be paid in the manner hereinafter provided.

(2) Every person liable to furnish a return under sub-section (1) of Section 7, shall before he furnished the return pay into the District Council Fund in accordance with the procedure as provided under the Karbi Anglong District

Fund Rules, 1952, as may be amended or revised from time to time, the full amount of tax due on the basis of such return and shall furnish along with the return, a receipt in token of such payment.

(3) The Principal Officer deducting any tax under Section 11 shall pay the amount to the District Council Fund within thirty days of such deduction and shall furnish, along with the returns required to be made under sub-section (2) thereof, a receipt in token of such payment.

(4) The amount of tax or penalty due under this Regulation:-

(a) in excess of payment already made, or

(b) where no payment has been made, shall be paid by such date as may be specified in the notice of demand and where no such date is specified, it shall be paid within thirty days of services of the notice of demand.

18. Mode of recovery :-

(1) Where any tax or other dues payable under this Regulation is not paid on or before the due date the person shall be deemed to be in default;

Provided that where a person has presented an appeal or petition for revision and such appeal or petition for revision has been admitted, he shall not be deemed, for so long as the appeal or petition for revision remains pending, to be in default in respect of the portion of the dues in dispute.

(2) Where a person is in default, the assessing authority may, in its discretion direct that, in addition to the amount due a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

(3) Where a person is in default, the assessing authority shall unless action has been taken under Section 12 order that the amount due shall be recovered as arrear of land revenue and shall proceed to realise the amount due as such.

19. Refunds :- Any person who has paid any tax or penalty in excess of the amount due under this Regulation may, within ninety days of the service of the order of assessment or that pass on appeal or revision as the case may be, apply for a refund and the amount paid in excess shall be refunded accordingly.

CHAPTER VI

Offences and penalties

20. Failure to make returns :- Whoever

(1) fails, without reasonable cause to submit in due time any return required by or under the provisions of this Regulation or submit a false return; or

(2) fails or neglects, without reasonable cause to comply with any requirement made of or any obligation laid on him under the provisions of this Regulation; or

(3) fraudulently evades payment of any tax due under this Regulation or conceals his liability to such tax;

Shall on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding five hundred rupees or with both,

CHAPTER VII

Miscellaneous

21. Power to compel attendance etc. :-

(1) The assessing authority may by a written notice require any person to attend before him and to give evidence or produce documents, as the case may be, for the purpose of determining the liability of himself or of any other person to taxation under this Regulation.

(2) Such person shall no such requisition be legally bound to attend and give evidence or produce documents, if in his power and possession as the case may be at the place and time specified in such notice and whoever is required to produce a document may either attend and produce it or cause it to be produced.

22. **Information to be furnished by the Principal Officer** :- The assessing authority may demand from the Principal Officer of any Government, local authority, company, or firm or other association of persons the names and complete address of all or any of the person who have been or are, in the employment of such Government, local authority, company, firm or other association of persons and such Principal Officer shall thereupon furnish the assessing authority with the names and addresses so demanded.

23. **Prosecution suits or other proceedings** :- No suit shall be brought in any Civil Court to set aside or modify any assessment made or order passed under the provisions of this Regulation and no prosecution suit or other proceedings shall lie against any Officer for anything in good faith done or, intended to be done under this Regulation or the Rules made thereunder.

24. **Computation of the period of limitation** :- In computing the period of limitation prescribed for an appeal or a revision, the day on which the order complained of was made and the time requisite for obtaining a copy of such order shall be excluded.

25. **Place of assessment** :- Any person liable to pay tax under this Regulation shall ordinarily be assessed by such assessing authority as may be prescribed.

26. **Power to make rules** :- The Executive Committee may make rules for carrying out the provisions of this Regulations, with the approval of the Governor of Assam.

The Schedule

(See Section 4)

Rate of tax

In the case of every person where the total gross income:-

1. Does not exceed Rs. 8,000	Nil
2. Exceeds Rs 8,000 but does not exceed Rs. 12,000	Rs. 50.00
3. Exceeds Rs. 12,000 but does not exceed Rs. 16,000	Rs. 100.00
4. Exceeds Rs. 16,000 bbut does not exceed Rs. 20,000	Rs. 150.00
5. Exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 200.00
6. Above Rs. 25,000	Rs. 250.00

(Passed in the Karbi Anglong District Council in its 130th Session on 24th March, 1983).

R. Tisso
Chairman,
Karbi Anglong District Council, Diphu.

পঞ্জীভুক্ত নম্বৰ ক-১২ Registered No. A - 12

স্বাশাসিত জিলা পৰিষদৰ পৰিপুৰক

AUTONOMOUS DISTRICT COUNCILS

SUPPLEMENT

TO

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

The Assam Gazette

প্ৰাপ্ত-কৰ্ত্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ৭ দিশপুৰ, বুধবাৰ, ১৫ জুন, ১৯৮৩, ২৫ জ্যৈষ্ঠ, ১৯০৫ (শক)

No. 7 Dispur, Wednesday, June 15, 1983,

25th Jyaistha, 1905 (S.E)

সূচীয়া সঙ্কলন কৰিব পৰাকৈ এই খণ্ডটোত সুকীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।

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

OFFICE OF THE

KARBI ANGLONG DISTRICT COUNCIL : : DIPHU

NOTIFICATION

The 24th March, 1983

No. KACL/XVII/9/51 - In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India, the following Regulation of the Karbi Anglong Distrct Council, which received the assent of the Governor of Assam, is hereby published for general information :-

(Regulation No. 3 of 1983)

THE KARBI ANGLONG DISTRICT (CONTROL AND TAXATION OF KHUTIES AND KHUTIWALLAS) REGULATION, 1983.

(Received the assent of the Governor of Assam on the 7th day of April, 1983).

A

Regulation

to provide for the Regulation and control of Khutics and Khutiwallas within the District of Karbi Anglong Autonomous District.

Preamble :- Whereas it is expedient to provide for the Regulation and control and also to provide for imposition of tax or fee and permit/licence and also fine and penalty on Khuties and Khutiwallas and on unauthorised graziers within the Karbi Anglong Autonomous District.

Now, therefore, in exercise of the powers under paragraph 3, (1) (a) and paragraph 8, (3) (a), (b) and 10 of the Sixth Schedule to the Constituion of India and also under Section 12 & 13 of the Assam Land Revenue Regulation, 1886, for regulating the Khuties, Khutiwallas and other graziers within the unclassed Council Forest and in other fallow lands.

It is hereby enacted in the Thirty fourth year of the Republic of India as fallows:-

1. Short title, extent and commencement :-

(1) This Regulation shall be called the Karbi Anglong District (Control and Taxation of Khuties and Khutiwallas) Regulation, 1982.

(2) It extends to the whole of Karbi Anglong Autonomous District.

(3) It shall come into force at once.

2. Definitions :- In this Regulation-

(a) "Cattle" means Buffaloes, Bulls, Bullock, Cows, Horse, Mare, Sheep and Goats.

(b) "Chief Executive Member" means the Chief Executive Member of the Executive Committee of the Karbi Anglong District Council.

(c) "District" means the Karbi Anglong Autonomous District.

(d) "District Council" means the Karbi Anglong Autonomous District Council.

(e) "Executive Committee" means the Executive Committee of the Karbi Anglong District Council constituted under the provisions of the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951.

(f) "Khuties: or "Bathans" means the places occupied for keeping cattle for purpose of trade and professional dairy purposes.

(g) "Khutiwallas" means the professional ones like professional graziers who keep cattle in Khuties or bathans for purpose of trade or professional dairy purposes.

(h) "Revenue Officer" means the Secretary incharge Revenue Department of the Karbi Anglong District Council.

(i) "Unauthorised graziers" means any Khutiwalla who allows the cattle to graze within the district without required authority from the District Council.

(j) "Unclassed Council Forest" means any land at the disposal of the Karbi Anglong District Council and also includes any other fallow land not being a Reserved Forest or village forests or village grazing ground.

3. Regulation and control of Khuties and Khutiwallas :-

(i) No Khutiwallas nor any other person shall keep khuties or bathans for trade or professional dairy purpose without the previous written permission/licence of the District Council authority (Revenue Officer of Karbi Anglong authorised in that behalf) on any land, whether it be unclassed Council Forest or Fallow vacant land or on any land whatsoever within the Autonomous District of Karbi Anglong.

(ii) The District Council shall impose fees on the licence issued to the Khutiwallas at the rates per annum varying on the size of the Khuties or bathans and number of cattle kept, as per

Schedule appended in this Regulation, provided that no such licence will be issued in any unclassed District Council Forest excluding professional Grazing Reserve.

(iii) The Executive Committee may, by an order in writing, set apart land in any area for sites for Khuties upon a fee imposed by the Executive Committee within the Autonomous District of Karbi Anglong.

4. Penalty :-

(i) If any Khutiwalla or any other such person contravenes any of the provisions of this Regulation he shall be liable to a fine which may extend to two thousand rupees and, or summary eviction of Khuti and Khutiwalla as per procedure under rule 18(2) of the Settlement Rules.

(ii) If any Khutiwalla or any other person once evicted reappears or re-enters there with intent to re-establish the Khuti or bathan, he shall be liable to imprisonment which may extend to 1 year and to confiscation of all his property including the cattle, to the District Council, and also to a fine of Rs. 2000.00.

Provided that the order of imprisonment and order of confiscation will be passed by a Court of competent jurisdiction.

5. Arrears :- The arrears shall be realised as arrears of land revenue as provided under the Assam Land Reform Regulation, 1886.

6. Savings :- No suit or appeal shall lie in any court of law for anything done in good faith by any officer or District Council authority for carrying out the provisions of this Regulation.

7. Appeal :- The Executive Member-in-charge of Revenue may hear an appeal representation against the order of the Revenue Officer under this Regulation. The Executive Committee may in appropriate cases revise the orders of the Executive Member-in-charge of Revenue or any subordinate officer of the District Council.

8. Power of Executive Committee to make Rules :- The Executive Committee shall have power to make rules to carry out the provisions of this Regulation subject to the prior approval of the Governor.

9. Exemption:- The following persons are exempted from the payment of grazing fees for cattle.

(a) Cultivators who are not interested in a dairy business or in a cattle breeding or trading business or who do not keep their cattle in areas reserved for professional graziers or Khutiwallas.

(b) Residents besides cultivators who keep their cattle for domestic milk supply and do not trade in dairy produce or cattle and who do not keep their cattle in areas reserved for professional graziers or Khutiwallas.

SCHEDULE

[See Section 3 (ii)]

Category - A. Khuties having more than 1000 cattle -	Rs. 5,000.00
Category -B. Khuties having more than 700 cattle -	Rs. 3,500.00
Category - C. Khuties having more than 500 cattle-	Rs. 2,500.00
Category -D. Khuties having more than 400 cattle -	Rs. 2,000.00
Category - E. Khuties having mor than 300 cattle -	Rs. 1,500.00
Category - F. Khuties having more than 200 cattle-	Rs. 1,000.00
Category - G. Khuties having more than 100 cattle -	Rs. 500.00
Category - H. Khuties having more than 100 cattle-	Rs. 200.00

(This Bill is passed by the Karbi Anglong District Council in its 130th Session on 24.3.83).

R. Tisso
Chairman,
Karbi Anglong District Council,
Diphu.

পঞ্জীভুক্ত নম্বৰ ক-১২ Registered No. A - 12

স্বশাসিত জিলা পৰিষদৰ পৰিপূৰক

AUTONOMOUS DISTRICT COUNCILS

SUPPLEMENT

TO

অসম বাজপত্ৰ

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

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No. 19 Dispur, Wednesday, November 30, 1983, 9th Agrahayan, 1905 (S.E)

সূকীয়া সঙ্কলন কৰিব পৰাকৈ এই খণ্ডটোত সূকীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।

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

OFFICE OF THE KARBI ANGLONG DISTRICT COUNCIL : : DIPHU

NOTIFICATION

The 24th March, 1983

No. KACL/XVII/69 - In exercise of the powers conferred by Section 26 of the Karbi Anglong District (Professions, Trades, Callings and employments Taxation) Regulation, 1983, the Executive Committee of the Karbi Anglong District Council is pleased to make the following rules, for carrying out the provisions of the said Regulation. In pursuance of paragraph 11 of the Sixth Schedule to the Constitution of India as amended these rules framed is hereby published for general information :-

THE KARBI ANGLONG DISTRICT (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION) RULES, 1983.

Preliminary :-

1. These rules may be called The Karbi Anglong District (Pro fessions, Trades, Callings and Employments Taxation) Rules, 1983.

2. In these rules, unless there is anything repugnant in the subject or context :-

(1) The "Regulation" means The Karbi Anglong District (Professions, Trades, Callings and Employments Taxation) Regulation, 1983

(2) "Assessee" means a person or persons liable to pay tax.

(3) "Form" means a form prescribed in the Schedule appended to these rules.

(4) "Section" means a section of the Regulation.

(5) "Principal Officer" means with reference to -

(i) a Government the head of an Office or the disbursing Officer,

(ii) a local authority, company, firm or other association of perons, the Chairman, Secretary, Treasurer, Manager or Agent of such local authority, company, firm or other association of person or persons;

(6) "The disbursing Officer" means, the drawing officer as prescribed in Appendix I of the Treasury Rules and Subsidiary Orders made thereunder and also included a Treasury Officer or a Sub-Treasury Officer;

(7) "District Council" means the Karbi Anglong District Council.

(8) "Chief Executive Member" means the Chief Executive Member of the Karbi Anglong District Council.

(9) "District" means the Autonomous District of Karbi Anglong.

(10) "Executive Member-in-charge, Taxation" means the Executive Member of the Karbi Anglong District Council authorised by the Chief Executive Member to perform the functions and duties pertaining to Taxation matters.

(11) "Executive Committee" means the Executive Committee of the Karbi Anglong District Council,

(12) "Total gross income" means aggregate of income derived from all sources; and

(13) "Secretary" means the Secretary of the Karbi Anglong District Council.

3. **Taxing Authorities** :- The Secretary and or such other officer as may be appointed or authorised by the Executive Committee of the Karbi Anglong District Council for carrying out the purpose of the Regulation.

4. The Secretary shall exercise such powers and perform such duties as may be required of him by the Regulation or the rules made hereunder. He shall be responsible for the administration of the Act.

5. An officer authorised or appointed shall exercise such powers and perform such duties as may be specified by the Secretary.

6. The powers to be exercised and duties to be performed by an officer authorised or appointed shall be exercised and performed in respect of such areas or assesees or classes of assessees as may, by notification in the official gazette, be specified by the Secretary.

7. **Returns** :- The return required to be furnished under Section 7 shall on commencement of the Regulation, be furnished within such time as may be notified in the official gazette by the Secretary and thereafter within sixty days of the commencement of each financial year.

8. The return shall be furnished in Form I and to the Authorised or appointed officer within the local limits of whose jurisdcition the assessee carries on a trade or follows a profession or calling or is in employment.

9. The notice referred to in sub-section (2) of Section 7 shall be served in Form II.

10. Assessments :- Assessment orders passed under the provisions of the Regulation shall be made in Form III A, IIIB.

Deduction of tax source :-

11. The principal officer acting under sub-section (2) of Section 11 shall deduct the tax due from each assesee in one instalment;

Provided that the Secretary may authorise the principal officer to deduct, in respect of such assessees as may be specified with reference to their total gross income the tax due in more than one instalment.

12. Where tax is to be deducted in one instalment, the deduction shall be made within the period specified in rule. In all other cases, the deduction shall be made on such dates or which the instalments fall due.

13. Within thirty days of the completion of the period referred to in rule 7, the principal officer shall furnish a return in Form IV to the Secretary.

14. Appeal :-

(a) An appeal against an order of assessment or penalty passed by an officer authorised or appointed lies with the post, within the period prescribed under Section 14 of the Regulation.

(b) When an order of assessment or penalty is passed by the Secretary, District Council, the appeal shall lie with the Chief Executive Member.

(c) A memorandum of appeal may be presented to the appellate officer by the appellant or by an agent or it may be sent by post, within the period prescribed under Section 14 of the Regulation.

15. The memorandum of appeal shall contain amongst other, the following particulars :-

(a) a statement of the facts of the case,

(b) the grounds on which the petition is filed, and

(c) the date of service of the order appealed against.

16. The memorandum of appeal shall be duly stamped as prescribed in rule 36 and accompanied by a certified copy of the order appealed against and shall be signed, verified and endorsed by the appellant or his agent to the effect :-
    (a) that the tax not in dispute has been paid, and
    (b) that to the best of his knowledge and belief the facts set out in the memorandum are true.

17. An appeal petition may be summarily rejected where any of the requirements of rule 16 are not complied with on presentation of the petition.

18. Where an appeal petition is not disposed of under rule 17 the appelate authority shall fix a day and place for hearing the appeal, and may from time to time adjourn the hearing and make, or causes to be made, such further enquiry as may be deemed necessary.

19. In disposing of an appeal, the appellate authority may :-
    (a) confirm, reduce, annul or enhance the assessment, or
    (b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or
    (c) confirm, reduce or annul the order of penalty.

20. **Revisions :-** A petition for revision under Section 15 of the Regulation shall contain all the particulars mentioned in rules 15 and 16 and may be disposed of in the manner laid down in rules 17 and 18.

21. **Notice of demand :-** The notice of demand referred to in Section 16 shall be in From V.

22. **Dues, how paid :-** Dues payable under the Regulation shall be paid direct into the District Council Fund and furnish a copy of Receipt along with the return as required under Section 17 of the Regulation.

23. Challans for making payments shall be in Form VI and shall be obtainable at District Council Office.

24. Challans shall be filled in Quadruplicate. Two copies duly signed as proof of payment along with the official Receipt shall be returned to the assessee or the principal officer as the case may be and the other two copies retained by the Cash Branch of the District Council.

25. One of the copies so retained by the Cash Branch shall be trasmitted to the Taxation Branch along with an advice list. The intervals at which and the dates by which, advice lists are to be transmitted by the Cash Branch shall be laid down by the Secretary.

26. One of the receipted copies returned to the assessee or the principal officer shall be attached to the return required to be submitted by him to the assessing authority.

27. The receipt of challan shall be entered by the assessing authority in his Assessment register in Form VII.

28. Refunds :- An application for refund shall be made to the Secretary and shall include, amongst other, the following particulars:-

(i) the name of the assessee,

(ii) assessment year for which refund is claimed;

(iii) the amount of dues already paid together with the Challan No. and Receipt No. with the date of payment, and

(iv) the amount of refund claimed and grounds thereof.

29. An application for refund shall be signed, verified and presented by the assessee or it may be sent by post.

30. No claim to any refund shall be allowed unless it is made ninety days from the date of original order of assessment or within ninety days of the final order passed on appeal or revision, as the case may be, in respect of such assessment.

31. When the Secretary is satisfied that the refund claimed is due, wholly or in part , he shall record an order sanctioning the refund under proper Head of Account.

32. When an order for refund has been passed, a refund voucher in Form VIII shall be issued in favour of the claimant. An advice list shall at the same time, be forwarded to the Account Branch of the District Council.

33. A register shall be maintained in Form IX wherein particulars of all applications for refund and the order passed thereon shall be entered.

34. A register of refunds shall also be maintained in Form IX in the Accounts Branch.

35. Place of assessments :-

(1) An assessee shall ordinarily be assessed by the Assessing Authority within whose jurisdiction the assessee carries on a trade or follows a profession, or calling or is in employment, Where the trade, profession, calling or employment is carried on in more places than one he will be assessed by the Assessing Authority of the area in which the principal place of trade, profession, calling or employment is situated.

(2) Where any question arises as to the place of assessment such question shall be determined by the Secretary.

Fees :-

36. The following fees shall be payable -

(a) Upon a memorandum of appeal - Rupees two

(b) Upon a petition for revision - Rupees five

(c) Upon any other miscellaneous petition - Rupee one.

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

37. The following fee, shall be payable for certified copies :-

(a) An application fee- Rupee one

(b) Authentication fees for every 360 words - 50 Paise.

(c) One impressed folio for not more than 150 (English) words and extra folio for every 150 additional words or less.

(d) Urgent fee of Rupees 1 if an applicant requires his copy to be furnished on the day of submission of the application. In such cases, fees and folios must also accompany the application.

(e) An additional fee of Rupee 1 to cover the cost of postage if the applicant wants his copy to be sent to him by post.

(f) A searching fee of Rupee 1 if the applicant wants a copy of the order or document which is more than one year old.

38. All fees referred to in rule 36 shall be paid in Court Fee Stamps of the District Council.

39. Information to be furnished regarding transfer of an assesee, etc. If a person who is in employment of the State or Central Govenment is transferred to another district in the State, the disbursing officer shall send intimation of such transfer to the disbursing officer of that other district and the assessing authority thereof along with the issue of the last pay certificate. On receipt of such intimation, the disbursing officer shall recover the tax and send intimation to the assessing authority only.

40. If a person other than that mentioned in rule 39 is transferred to another district or outside the State, the principal officer shall send intimation of such transfer to the assessing authority within 15 days of such transfer.

SCHEDULE OF FORMS

THE KARBI ANGLONG DISTRICT (PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION) REGULATION, 1983

FORM I

RETURN OF INCOME

(See Rule 8)

Name of assesee .....

Address ..... Assessment Year .....

Sources of income (1)			Total gross income (2) Rs. P.
Profession	.....	.....	.....
Trade	.....	.....	.....
Callings	.....	.....	.....
Employments	.....	.....	.....
		Total	

Tax payable .....

Amount paid, vide Receipt No .....

The above statement is true to the best of my knowledge an belief.

Date ..... Signature of assessee

FORM II

NOTICE

(See Section 7 and Rule 9)

To

.....

.....

Whereas you have not furnished a return under Section 7 (1) inspite of your liability to do so, you are hereby required to furnish a return of your gross income for the year ..... to the undersigned on or before the .....

In the case of your failure to comply with the terms of this notice, you will be liable to summary assessment and other penalties.

Seal

Date

Secretary
Karbi Anglong District Council

FORM III A

ASSESSMENT ORDER

(See Rule 10)

Circle ..... Assessment Case No .....
Name of assessee..... Assessement year .....
Address .....
.....

Sources of income (1)	Gross income (2)
Professions	
Trades	
Callings	
Employments	
Total	_____
Tax payable	
Amount of tax paid	
Balance	
Amount of penalty	
Total dues	

Status of assesssee ..... Assessed under Section .....

Date of assessment .....

Secretary
Karbi Anglong District Council

FORM III B

ASSESSMENT ORDER SHEET

(See Rule 10)

Circle .....

Assessment case No ..... Assessment year .....

Name of assessee .....

Serial No. and date	Order passed	How complied with and date of compliance
(1)	(2)	(3)

FORM IV

RETURN

(See Rule 13)

Name of Department (Government), local authority, company firm, or other association of persons .....

Assessment year .....

Name of the principal officer .....

Serial No.	Name of employees	Gross income	Amount tax payable	Amount realised	Date of payment into the District Fund with challan No.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Forwarded to the Secretary, Karbi Anglong District Council.....

.....

Signature of the Principal Officer.

Form V

NOTICE OF DEMAND

(See rule 21)

To

.....

.....

It is notified that for the assessment year ..... the sum of Rs. ..... as specified below has been determined as payable by you. You are required to pay the amount on or before the ..... to the Karbi Anglong District Council office at .....

You are further informed that unless the dues are paid by the due date, a further penalty will be imposed on you and a certificate will be forwarded to the appropriate authority for the recovery of the whole amount as an arrear of Land Revenue.

Sale

Tax .....

Date .....

Penalty .....

Designation

Form VI

CHALLAN

(See rule 23 to be printed in quadruplicate)

Profession, Calling and Employment Tax, Challan of Tax/penalty paid to Karbi Anglong District Council at ..... for the assessment year .....

By whom tendered	Name & address of assessee/Principal officer on whose behalf payment is made	Payment on accout of	Amount (in words and in figures)
(1)	(2)	(3)	(4)
		Tax ..... Rs.....	
		Penalty ..... Rs.....	

Rupees.....

(in words)

Date .....

Signature

For use in the District Council office.

Receipt No. .....

Date .....

Received payment of Rs .....

(in words)

Cashier

Secretary,
Karbi Anglong District
Council.

FORM VII

ASSESSMENT REGISTER

(See rule 27)

Circle ..... Assessment year .....

Serial No.	Name of Assesee	Address	Gross income	Dues			Amount paid	Receipt no and date of payment	Balance if any	Receipt no and date of payment	Remarks
				Tax	Penalty	Total					
1	2	3	4	5	6	7	8	9	10	11	12

Form VIII
REFUND VOUCHER
(See rule 32)

Book ..... Voucher No .....
other Taxes and Duties ; Professions Tax -

Refund payable to -------
Assessment case No. ---------
Receipt No. and date of original payment -
Amount of refund allowed _____
Date of order ---------
Signature of Secretary ----------
Signature of receipient of the voucher
Date of encashment ----------

Form VIII

Book No ..... Receipt No. .....
(Order of refund payable within one month of issue)
To
The Secretary, i/c. Cash .....
Karbi Anglong District Council.

Certified that with regard to assessment case No .....
of ..... a refund of Rs. ..... (in words) is due to .....

Certified that the tax earning which refund is ordered has been credited into the Council Fund vide Receipt No ..... Dated .....

Certified that no refund order in respect of this sum has previously been granted and this order of refund has been entered in the assessment record.

Please pay to ..... the sum of Rs .....
..... (in words)

Seal

Secretary (T)
Karbi Anglong District Council, Diphu.

Received payment .....

Pay Rs. .....

Signature of Claimant

Secretary i/c Cash
Karbi Anglong District Council,
Diphu
Date .....

Date .....

FORM IX

REFUND REGISTER

(See rules 33 and 34)

Circle .....

Assessment year	Serial No.	Name of applicant	Amount of refund allowed	Cheque No. and date of encashment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

THE SCHEDULE

(See Section 4

Rate of Tax

In the case of every person including a Hindu undivided or joint family :-

Where the total gross annual income	Amount of Tax
1. Does net exceed Rs. 8,000	Nil
2. Exceeds Rs. 8,000 but does not exceed Rs. 12,000	Rs. 50
3. Exceeds Rs. 12,000 but does not exceed Rs. 16,000	Rs. 100
4. Exceeds Rs. 16,000 but does not exceed Rs. 20,000	Rs. 150
5. Exceeds Rs. 20,000 but does not exceed Rs 25,000	Rs. 200
6. Exceeds Rs. 25,000	Rs. 250

B.S. Engleng
Chief Executive Member,
Karbi Anglong District Council,
Diphu.

The following Rules with the prior approval of the Governor of Assam for the purpose of carrying out the provisions of the Karbi Anglong District (Miscellaneous Taxes and Tolls) Regulation, 1983 in the manner hereinafter appearing namely :-

THE KARBI ANGLONG DISTRICT COUNCIL (MISCELLANEOUS TAXES AND TOLLS) RULES. 1983

(Received the assent of the Governor of Assam on 4th February, 1984)

Preliminary :-

1. (1) These rules may be called the Karbi Anglong District (Miscellaneous Taxes and Tolls) Rules, 1983.
   (2) These rules shall come into force with immediate effect.

2. In these rules unless there is anything repugnant in the subject or context.
   (a) 'Animal' includes Elephant, Horse, Buffalo, Mule, Pony, Donkey, Bull, Cow, Bullocks, Hare, Ass, Pig, Sheep, Lamb, Goat; Dog and the like.
   (b) 'Check Post' means the place where authorised District Council Officers stay for the purpose of checking, assessing and realising tax/toll on outsiders on entry into the District and also tax/toll on goods, animals and vehicles entering the District of Karbi Anglong.
   (c) "Chief Executive Member" means the Chief Executive Member of the Karbi Anglong District Council.
   (d) "Collector" means the persons/ persons engaged at the check posts and any other places within the Autonomous District, for the purpose of collection of tax/toll levied under the Regulation as appointed authorised by the Karbi Anglong District Council and includes Bazar Supervisor.
   (e) "District" means the Karbi Anglong Autonomous District.
   (f) "District Council" means the District Council of the Karbi Anglong (Autonomous) District.
   (g) "Executive Committee" means the Executive Committee of the Karbi Anglong District Council constituted under the

Assam Autonomous Districts (Constitution of District Councils) Rules, 1951 as amended.

(h) "Regulation" means the Karbi Anglong District (Miscellaneous Taxes and Tolls) Regulation, 1983.

(i) "Resident" means and includes persons who are inhabitants of the District.

(j) "Secretary" means the Secretary of the Karbi Anglong District Council.

(k) "Tribal" means any person who is a member of a Scheduled Tribes specified as such by order made by the President of India under Article 342(1) of the Constitution of India as modified by law made by Parliament from time to time in so far as the specification pertains to the Autonomous Districts of Assam.

(l) "Vehicle" includes a carriage, cart, van, truck, handcart, bicycle, tri-cycle, cycle-rickshaw, autorickshaw, motor vehicles and evey wheeled conveyance which is used or is capable of being used on a street.

3. The Secretary of the District Council shall issue notice for general information specifying the amount of taxes/ tolls as prescribed in the Regulation and shall be responsible for implementation of the Regulation.

4. The following classes of officers will perform duties as laid down in the Regulation and these Rules :-

(1) The Revenue Officer to the District Council and other officers who may be authorised/appointed by the authority of District Council to discharge the functions of collection of taxes/tolls;

(2) The Assistant Revenue Officers of the respective Circle, all the Secretaries of the District Council and any other officers who may be authorised by the District Council will inspect the check posts and other collecting machineries.

5. Collection and Remittance Procedure :-

(1) Collectors/Supervisors shall issue pucca receipt in triplicate, in the District Council Schedule III Form No. 3 (Money

receipt book), and hand over the first folio to the payee. The second folio is to be submitted to the District Council along with the collected amount of tax/toll immediately with necessary statement of the remittance. The third folio shall be kept at the check post and entered in a Register of Taxes Tolls daily which shall be kept ready for inspection by the authorised officers.

(2) The Assistant Revenue Officers will similarly issue pucca receipt in the same manner and keep proper records for collection of toll/Taxes in their respective circles and remit the collected amount to the District Council as prescribed in sub-rule (1), above,

(3) The Collectors/Bazar Supervisors engaged for collection of market/tolls on ferries etc. shall similarly issue pucca receipt and remit the collected amount in the same manner as prescribed in sub-rule (1), above

(4) Money recipt books should be issued usually one at a time on requisition and the used up receipt book deposited with the District Council for verification and production before Audit,

6. Assessment of Tolls and Taxes :-

(1) The Assistant Revenue Officers under the District Council within their respective jurisdictions shall immediately assess the Tolls/Taxes to be levied under Section 3 and 6 (a) of the Regulation and submit the demand for each financial year by 1st of February to the District Council. They shall be fully responsible for the realisation of the amount due to the District Council by the residents or by the owner of the animals as the case may be. Taxes on animals should be levied as per Schedule-B (1) to the Regulation.

(2) The Secretary in-charge of Revenue to the District Council shall issue necessary executive instructions for implementation of the various provisions of these rules and the Regulation.

7. The Bazar Supervisors or authorised collectors will realise market taxes on entry of goods into all markets within the jurisdiction of

the District Council as provided under Section 5 of the Regulation.

The defaulter will be liable to pay penalty as per Section 8 of the Regulation and the Bazar Supervisor or the collector, in such case shall submit a written report to the Secretary of the District Council forthwith.

8. Check Posts :-

(1) The District Council may notify aditional check posts when considered necessary, for the purpose of checking by the authorised persons at the check posts in addition to the following check posts viz.

(a) Bokuliaghat check post
(b) Laharijan check post
(c) Garampani check post at Nambor
(d) Parakhuwa check post
(e) Howraghat check post
(f) Beltola check post
(g) Kheroni check post

(2) The collector posted at check post shall collect taxes on animals under sub-section (b) of Section 6 of the Regulation,

(3) The Collector at the Check Gate shall also realise entry taxes on vehicles for different kinds of vehicles under Section 6 (c) of the Regulation.

9. The Bazar Supervisors or authorised persons shall collect Boat taxes under Section 7 of the Regulation in the manner as prescribed in Rule 5 above.

10. The Assistant Revenue Officer or any other officers authorised by the District Council, for the purpose may impose penalty under Section 8 of the Regulation.

11. The memorandum of appeal under Section 10 of the Regulation shall contain, amongst others, the following particulars :-

(a) Statement of facts of the case
(b) The grounds on which the petition is filed.

(c) The memorandum of appeal shall be accompanied by fee as prescribed in Rule 15 below and a certified copy of the order appealed against and shall be signed ,verified and endorsed by the appellant or his agent to the effect-

(i) that the tax/toll not in dispute has been paid. and

(ii) that to the best of his knowledge and belief the facts set out in the memorandum are true.

12. The appeal petition may be summarily rejected where any of the requirements of Rules 11 are not complied with on presentation of the petition.

13. Where an appeal petition is not disposed of under Rule 12, the appellate authority shall fix a date and adjourn the hearing of the appeal and may from time to time adjourn the hearing and make or cause to be made, such further enquiry as may be deemed necessary.

14. In disposing of an appeal, the appellate authority may,

(a) confirm, reduce, annul or enhance the assessment, or

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or

(c) confirm, reduce or annual the order of penalty

15. The following fees shall be payable to the District Council;-

(a) Upon a memorandum of appeal - Rupees two

(b) Upon a petition for revision - Rupees five

(c) Upon any other miscellaneous petition- Rupee one

Provided that no fee shall be payable in respect of any written objection made in reply to a notice.

16. The following fees shall be payable to the District Council for certified copies :-

(a) Application fee :- Rupee one

(b) Authentication fee for every 360 words :- 0.50 paise

One impressed folio for not more than 150 (English) words and extra folio for every 150 additional words or less.

(d) Urgent fee of Rupee one if an applicant requires his copy to be furnished on the day of submission of the petition. In such cases, fees and folios must also accompany the application.

(e) An additional fee of Rupee one to cover the cost if the applicant wants his copy to be sent to him by post.

(f) A searching fee of Rupee one if the applicant wants a copy of the order of decument which is more than one year old.

17. All fees referred to in Rules 15 and 16 shall be paid in Court Fee Stamps of the District Council.

S. N. CHAKRAVARTY
Secretary (L),
Karbi Anglong District
Council
DIPHU.

B. S. ENGLENG,
Chief Executive Member
Karbi Anglong District
Council
DIPHU.

পঞ্জীভুক্ত নম্বৰ ক-৭৬৮ ৯৭ Registered No -768/97

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

স্বায়ত্ব শাসিত জিলা পৰিষদৰ পৰিপূৰক

AUTONOMOUS DISTRICT COUNCILS SUPPLEMENT

নং 10 দিশপুৰ, বুধবাৰ, 31 ডিচেম্বৰ 2003, 10 পুহ, 1925 (শক)

No. 10 Dispur, Wednesday, 31st December, 2003, 10th Pausa, 1925 (S.E)

সুকীয়া সংকলন কৰিব পৰাকৈ এই খণ্ডটোত সুকীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে।

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

THE KARBI ANGLONG AUTONOMOUS COUNCIL

KAAC SECRETARIAT : : DIPHU

LEGISLATIVE DEPARTMENT

NOTIFICATION

The 31st March, 2000

No. KAC/71/93-94/154/328-In persuance to paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act of the Karbi Anglong Autonomous Council is hereby published for general information :-

ACT NO. 1 OF 2000

THE KARBI ANGLONG DISTRICT (CHAIRMAN AND DEPUTY CHAIRMAN'S SALARIES AND ALLOWANCES) (SECOND AMENDMENT) ACT, 2000

(Passed by the Karbi Anglong Autonomous Council in its 177TH Session on 22/11/99 Received the assent of the Governor of Assam on 21st August, 2003).

AN

ACT

to provide for amendment of the Karbi Anglong District (Chairman and Deputy Chairman's Salaries and Allowances) Act, 1974 (Act No.2 of 1974)

Preamble :- Whereas it is expedient further to amend the Karbi Anglong District (Chairman and Deputy Chairman's Salaries and Allowances) Act, 1974 (Act No.2 of 1974) hereinafter called the Principal Act, in the manner hereinafter appearing.

It is hereby enacted in the 50th Year of the Repuplic of India as follows:-

1. Short Title and Commencement:-

1. This Act may be called the Karbi Anglong District (Chairman and Deputy Chairman's Salaries and Allowances) (Second Amendment) Act, 2000.

2. It shall come into force with retrospective effect from the 1st day of April, 1990.

2. Amendment to Section 2 of Act No. 2 of 1974.:-

In the principal Act, in section 2 (a) (i) and in 2 (b) (i), for the words, "one thousand two hundred" and "one thousand," the words, "there thousand nine hundred" and "three thousand seven hundred" respectively, shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Revision of salaries and Allowances of the Chairman and Deputy Chairman of the Karbi Anglong Autonomous Council was last made in 1985. No further revision has since been made so far. In view of the increasing high cost of living index, enhancement of salaries and allowances of the Chairman and Deputy Chairman is considered urgently necessary.

B. Rongpi
Chairman,
Karbi Anglong Autonomous Council,
Diphu.

পঞ্জীভুক্ত নম্বৰ ক-৭৬৮ ৯৭ Registered No -768/97

অসম ৰাজপত্ৰ

সত্যমেব জয়তে

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

স্বায়ত্ব শাসিত জিলা পৰিষদৰ পৰিপূৰক

AUTONOMOUS DISTRICT COUNCILS SUPPLEMENT

নং 11 দিশপুৰ, বুধবাৰ, 31 ডিচেম্বৰ 2003, 10 পুহ, 1925 (শক)
No. 11 Dispur, Wednesday, 31st December, 2003, 10th Pausa, 1925 (S.E)

সূচীয়া সংকলন কৰিব পৰাকৈ এই খণ্ডটোত সুকীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে
Separate paging is given on this Part in order that it may be filed as a separate compilation

THE KARBI ANGLONG AUTONOMOUS COUNCIL
KAAC SECRETARIAT : : DIPHU
LEGISLATIVE DEPARTMENT

NOTIFICATION

The 31st March, 2000

No. KAC/71/93/94/156/329-In persuance to paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act of the Karbi Anglong Autonomous Council is hereby published for general information :-

ACT NO. 2 OF 2000

THE KARBI ANGLONG DISTRICT (SALARIES AND ALLOWANCES OF THE MEMBERS OF THE EXECUTIVE COMMITTEE) (SECOND AMENDMENT) ACT, 2000

(Passed by the Karbi Anglong Autonomous Council in its 17TH Session on 22/11/99
Received the assent of the Governor of Assam on 21st August, 2003).

AN

ACT

to provide for amendment of the Karbi Anglong District (Salaries and Allowances of the Members of the Executive Committee) Act, 1974 (Act No.3 of 1974).

Preamble :- Whereas it is expedient further to amend the Karbi Anglong District (Salaries and Allowances of the Members of the Executive Committee) Act, 1974 (Act No.3 of 1974) hereinafter called the Principal Act, in the manner hereinafter appearing.

It is hereby enacted in the 50th Year of the Repuplic of India as follows:-

1. Short Title and Commencement:-

1. This Act may be called the Karbi Anglong District (Salaries and Allowances of the Members of the Executive Committee) (Second Amendment) Act, 2000.
2. It shall come into force with retrospective effect from the 1st day of April, 1990.

2. Amendment to Section 2 of Act No. 3 of 1974.:-

In the principal Act.. in section 2 in clause (a) (i) for the words, "one thousand five hundred" and in clause (b) (i) for the words, "one thousand two hundred" and in clause (c) (i), for the words, "one thousand.", the words, "three thousand nine hundred", "three thousand seven hundred" and "three thousand six hundred" respectively, shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Revision of salaries and Allowances of the Chief Executive Member, Executive Members and Deputy Executive Members of the Karbi Anglong Autonomous Council was last made in 1987. No further revision has been made since then. In view of the increasing inflation and high cost of living index, the enhancement of salaries and allowances of the Chief Executive member, Executive Members and Deputy Executive Members is considered urgently necessary.

B. Rongpi
Chairman,
Karbi Anglong Autonomous Council,
Diphu.

পঞ্জীভুক্ত নম্বৰ ক-৭৬৮ ৯৭ Registered No -768/97



অসম ৰাজপত্ৰ

The Assam Gazette

প্ৰাপ্ত-কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত
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AUTONOMOUS DISTRICT COUNCILS SUPPLEMENT

নং 12 দিশপুৰ, বুধবাৰ, 31 ডিচেম্বৰ 2003, 10 পুহ, 1925 (শক)
No. 12 Dispur, Wednesday, 31st December, 2003, 10th Pausa, 1925 (S.E)

সূচীয়া সংকলন কৰিব পৰাকৈ এই খণ্ডটোত সূচীয়া ক্ৰমিক পৃষ্ঠা নম্বৰ দিয়া হৈছে
Separate paging is given on this Part in order that it may be filed as a separate compilation

THE KARBI ANGLONG AUTONOMOUS COUNCIL
KAAC SECRETARIAT : : DIPHU
LEGISLATIVE DEPARTMENT

NOTIFICATION

The 31st March, 2000

No. KAC/71/93-94/158/330-In persuance to paragraph 11 of the Sixth Schedule to the Constitution of India, the following Act of the Karbi Anglong Autonomous Council is hereby published for general information :-

ACT NO. 3 OF 2000

THE KARBI ANGLONG DISTRICT (MEMBERS' SALARIES AND ALLOWANCES) (THIRD AMENDMENT) ACT, 2000

(Passed by the Karbi Anglong Autonomous Council in its 17TH Session on 22/11/99 Received the assent of the Governor of Assam on 21st August, 2003).

AN

ACT

to provide for amendment of the Karbi Anglong District (Members' Salaries and Allowances) Act, 1974 (Act No. 1 of 1974).

Preamble :- Whereas it is expedient further to amend the Karbi Anglong District(Members' Salaries and Allowances) Act, 1974 (Act No.1 of 1974) hereinafter called the Principal Act, in the manner hereinafter appearing.
It is hereby enacted in the 50th Year of the Republic of India as follows:-

1. Short Title and Commencement:-

1. This Act may be called the Karbi Anglong District (Members' Salaries and Allowances)(Third Amendment) Act, 2000.
2. It shall come into force with retrospective effect from the 1st day of April, 1990.

2. Amendment to Section 3 of Act No. 1 of 1974.:-

In the principal Act, in section 3 for the words, "eight hundred" the words, "three thousand five hundred" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

There has been considerable rise in inflation and cost of living index since last revision of the salaries and allowances of the Members of the Karbi Anglong Autonomous Council in 1985. In view of that, enhancement of salaries and allowances of the Members of the Karbi Anglong Autonomous Council is urgently considered necessary.

B. Rongpi
Chairman,
Karbi Anglong Autonomous Council,
Diphu.

The 18th November, 1954

No. 8343.- In exercise of the powers conferred under sub-paragraph (4) of paragraph 4 of the Sixth Schedule to the Constitution of India, the Mikir Hills District Council, with the previous approval of the Governor of Assam, is pleased to make the following rules, namely:-

THE MIKIR HILLS AUTONOMOUS DISTRICT (ADMINISTRATION OF JUSTICE) RULES, 1954

CHAPTER I

Preliminary

1. (1) These rules may be called the Mikir Hills Autonomous District (Administration of Justice) Rules, 1954.
   (2) These rules shall apply to the whole of the Mikir Hills Autonomous District.
   (3) They shall come into force at once but the Courts constituted under these Rules shall commence functioning from such date as the Executive Committee may, by notification in the Gazette, appoint in this behalf, hereinafter referred to as "the appointed day."

2. (1) In these rules, unless there is anything repugnant or the context otherwise requires,
   (a) "Autonomous District" means a Tribal Area deemed as such under paragraph 1 (1) of the Sixth Schedule to the Constitution of India, and the term "District" shall be construed accordingly
   (b) "Constitution" means the Constitution of India.
   (c) "Deputy Commissioner" means the Deputy Commissioner of the United District of Mikir and North Cachar Hills;
   (d) "District Council" means the District Council of the Mikir Hills Autonomous District constituted under the provisions of the Sixth Schedule to the Constitution and

in accordance with the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951;

(e) "Gazette" means the Assam Gazette;

(f) "Executive Committe" means Executive Committee of the Mikir Hills District Council constituted under the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951, and the terms "Chief Executive Member" and " Member of the Executive Committee" shall be construed accordingly;

(g) "Governor" means the Governor of Assam;

(h) "High Court" means the High Court of Assam.

(i) "Scheduled Tribe or Tribes" means tribe or tribes as are specified by the President of India under Article 342 (1) of the Constitution as modified by law made by Parliament from time to time in so far as the specification pertains to the Autonomous Districts of Assam.

(j) " Village" means an area declared as such by the District Council.

(k) "Village Council" means Village Council constituted for a village under rule 4.

NOTE:- Any expressions not defined in these rules but occurring therein, shall be deemed to have the same meaning in which they are used in the Constitution, or in the Indian Penal Code, 1860, the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, as the case may be, in so far as they are consistent with the circumstances of the particular case or cases.

3. Except where the context otherwise requires, the General Clauses Act, 1897 and the Assam General Clauses Act, 1915, shall apply for the interpretation of these rules, as they apply for the interpretation of an Act of Parliament or of the Legislature of the State of Assam, as the case may be.

CHAPTER II

Constitution of Village Councils

4. (1) There shall be a Village Council for each Village within the jurisdiction of the District Council, to be composed in the manner hereinafter provided in sub-rule (2) of this rule.

(2) Each Village Council shall be composed of -

(a) the recognized Mauzadar / Gaonbura of the Village,

(b) Village elders recognised as such by customary rules.

(3) There shall be a President and a Vice-president of each Village Council. The President shall be the Mauzadar/ Gaonbura of the village and the Vice-President shall be elected by the members of the Council from amongst themselves by a majority of votes.

(4) Every Village Council shall have a life of five years from the date of its first meeting unless dissolved earlier by the District Council.

(5) For the purpose of this rule, the District Council shall publish in the Gazette a list of villages within its jurisdiction.

CHAPTER III

Constitution of Courts

5. There shall be three classes of Courts, as specified below, in the areas within the Mikir Hills Autonomous District, to be constituted by the District Council for the trial of suits and cases between the parties all of whom belong to a Schedule Tribe or Tribes within such areas, other than suits and cases to which the provisions of sub-paragraph (1) of paragraph 5 of the Sixth Schedule to the Constitution apply -

(i) Village Courts.

(ii) Subordinate District Council Courts.

(iii) District Council Court.

I - Village Courts

6. (1) Each Village Court shall ordinarily consist of -

(a) The Mauzadar/Gaonbura of the Village.

(b) Two members of the Village Council who shall be elected by the Council by Majority of votes:

Provided that the District Council may, whenever it deems necessary, appoint three persons from amongst the members of the Village Council to sit as a Bench of the Village Court for the trial of any particular class or classes of suits and cases.

Provided further that until such time a Village Court or Courts is or are constituted under the rule, the Mauzadar/ Gaonbura of a village, either recognised or appointed as such by the District Council, shall exercise the powers of a Village Court under these rules.

(2) The Mauzadar/Gaonbura of the Village shall ordinarilly be the ex-officio President of the Village Court:

Provided that in case of a Mauzadar village the District Council may, whenever it deems necessary, nominate a person other than the Mauzadar of the Village, as the President of the Village Court and in such event the Mauzadar shall not be a member of the Village Court.

Provided, further, that the District Council, in areas where it deems necessary, may appoint Pinpo or Habch of an area, recognized by the District Council, to be the President of a Village Court.

II - Subordinate District Council Courts

7. (1) The headquarters of the Subordinate District Council Court shall be at Diphu.

Each Court shall sit as a Bench presided over by three officers appointed by the District Council with the approval of the Governor. One of the Presiding Officers so appointed shall be nominated by the District Council as the President and the Recorder of the Court:

Provided that such a Presiding Officer shall not hold office as Chief Executive Member of the Executive Committee or a Member of the District Council.

(2) The jurisdiction of the Court at Diphu shall extend to the hearing and trial of suits and cases arising within the Mikir Hills Autonomous District.

(3) The Executive Committee of the District Council shall provide each Subordinate Court with such clerical staff as may be required to enable the Court to keep all necessary records and registers and to issue summons in the name of the Court.

8. (1) Notwithstanding anything contained in rule 7, the District Council with the previous approval of the Governor, may-

(a) Constitute by order notified in the Gazette an Additional Subordinate District Council Court or Courts with such powers, jurisdiction and seat as may be specified in the order, in respect of areas within the Autonomous District and make consequential alteration in the jurisdiction of the Courts established under rule 8;

(b) Appoint a single Judicial Officer for the trial of particular class or classes of suits and cases or for the trial of cases generally in any area within the jurisdiction of the District Council, and in that case all reference to a Bench shall be construed as references to the said Judicial Officer.

9. The conditions of service of Presiding Officers of a Subordinate District Council Court or an Additional Subordinate District Council Court, Judicial Officers and the staff appointed therefore shall be regulated by the 'rules or orders made or issued, as the case may be, under rule 15 of the Assam Autonomous Districts (Constitution of District Councils) Rules, 1951.

III - District Council Court

10. (1) There shall be one District Council Court for the Mikir Hills Autonomous District, which shall be called the Mikir Hills District Council Court. It shall consist of such number of Judicial Officers as may be determined by the District Council with the previous approval of the Governor.

(2) The District Council may direct any two or more Judicial Officers to sit together as a Bench, and may by order invest

such Bench with any of the powers conferred or conferable by or under these rules on a Judicial Officer, and direct it to exercise such powers in such class or classes of cases as the District Council thinks fit:

Provided that in the case of difference of opinion between the two Judicial Officers sitting together as a Bench the case shall be referred to the third Judicial Officer and the opinion of the majority shall prevail.

11. The District Council shall appoint Judicial Officers of the District Council Court subject to the approval of the Governor.

Provided that the Chief Executive Member or a Member of the Executive Committee or any members of the District Council shall not be entitled to hold office as Judicial Officer of the District Council Court.

12. The District Council Court shall ordinarily sit at Diphu. The Court may sit at such other place or places as may be directed by general or special order by the District Council for the disposal of a particular case or cases or class or classes of cases specified in the order.

13. The conditions of service of Judicial Officers of the District Council Court shall be regulated by the rules or order made or issued, as the case may be, under rule 15 of the Assam Autonmous Districts (Constitution of District Councils) Rules, 1951.

CHAPTER IV

Powers of Courts

1 - Village Courts

14. A Village Court shall try suits and cases of the following nature in which both the parties belong to a Scheduled Tribe or Tribes resident within its jurisdiction :-

(a) Cases of a civil and miscellaneous nature falling within the purview of village or tribal laws and customs :-

(b) Criminal cases falling within the purview of tribal laws and customs and offences of petty nature such as petty theft and pilfering, mischief and trespass of petty nature, simple assault and hurt, affront and affray of whatever kind, drunkenness or disorderly brawling, public nuisance and simple cases of wrongful restrain.

Provided that the Village Court shall not be competent to try offences in respect of which the punishment of imprisonment is obligatory under the Indian Penal Code.

15. (1) A Village Court shall not be competent to pass a sentence of imprisonment in any criminal case. It shall have power to impose a fine for any offence it is competent to try, upto a limit of Rs. 50/-(Rupees fifty). It may award payment in restitution or compensation to the aggrieved or injured party in accordance with the customary law.

(2) In a civil case a Village Court shall have power toaward all costs, as also compensation to those against whom unfounded or vexatious suits and cases have been instituted before the Court.

(3) The fines and payments imposed and ordered under sub-rules (1) and (2) may be enforced by distraint of the property of the offender.

16. A Village Court shall have power to order attendance of the accused and the witnesses to be examined in the case and to impose a fine not exceeding Rs. 25 (Rupees twenty five) only on any person willfully failing to attend when so ordered.

17. If any person on whom a fine or any payment has been imposed by a Village Court fails to deposit the amount at once or within such time as the Village Court may allow, the Court shall report the matter to the District Council for necessary action to realise the fine or dues in such manner as it may deem fit unless the accused person gives notice to appeal against such decision.

18. Where a Village Court is of opinion that the sentence it is

competent to pass is insufficient in the circumstances of the case, it shall without delay refer the case to the competent Court, and that Court shall dispose of the case in accordance with these rules.

19. An appeal shall lie to the District Council Court from any order or sentence passed by a Village Court in a criminal case, or from the decision of the Village Court in any other case, if the appeal is preferred within sixty days of the conviction or sentence or decision of the Village Court. The District Council Court while hearing the appeal, may either decide the appeal after perusal of the records of the case only or may try the case de-novo.

II - Subordinate District Council Courts.

20. Save as otherwise provided in the Constitution and in these rules, a Subordinate District Council Court shall exercise such powers as defined in chapter III of the Code of Criminal Procedure, 1898 as it may be invested with by the Executive Committee of the District Council with approval of the Governor.

21. A Subordinate Court shall have original jurisdiction in all suits and cases in which both the parties do not fall within the local jurisdiction of the same Village Court, but within the areas under the jurisdiction of the Subordinate District Council Court and also in cases and suits refered to it by a Village Court under Rule 19.

22. A Subordinate Court shall be competent to try all suits and cases in which both the parties belong to a scheduled Tribe or Tribes resident within the jurisdiction of the Subordinate Court, other than the suits and cases refered to in rule 23.

23. (1) A Subordinate District Council Court shall not be competent to try suits and cases -

(a) to which the provisions of sub-paragraph (1) of paragraph 5 of the Sixth Schedule to the Constitution apply, unless the Court has been authorized by the Governor to exercise such powers for the trial of particular class or classes of

cases and suits specified in that behalf by the Governor as required under the said sub-paragraph (1) of paragraph 5 of the Sixth Schedule.

(b) in which one of the parties is a person not belonging to a Scheduled Tribe.

(c) in respect of offences -

(i) under Sections 124A, 147 and 153 of the Indian Penal Code,

(ii) under Chapter X of the same Code in so far as they relate to the contempt of a lawful authority other than an authority constituted by the District Council,

(iii) of giving or fabricating false evidence, as specified in Section 193 of the same Code, in any case triable by a Court other than a Court constituted by the District Council under these rules.

(2) Unless specially empowered by the Governor by notification in the Gazette, a Subordinate District Council Court shall not be competent to exercise powers in:-

(a) Cases relating to the security for keeping the peace and good behaviour similar to those contemplated under section 107 of the Code of Criminal Procedure, 1898.

(b) Cases relating to the security for good behaviour from persons disseminating seditious matter similar to those contemplated under section 108 of the same Code;

(c) Cases relating to the security for good behaviour from vagrants and suspected persons similar to those contemplated under section 109 of the same Code;

(d) Cases relating to the security for good behaviour from habitual offenders similar to those contemplated under section 110 of the same Code;

(e) Urgent cases of nuisance or apprehended danger similar to those contemplated under section 144 of the same Code;

(f) disputes as to immovable property of the nature similar to that contemplated under section 145 of the same Code;

(g) Cases in which a public servant who is not removable from his office save by or with the sanction of the Government of Assam or some higher authority is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty.

24. (1) Suits and cases refered to in rule 24 shall continue to be tried and dealt with by the existing Courts until such time as the Governor deems fit to invest the Subordinate District Council Court with such powers by notification in the Gazette.

(2) For the purpose of this rule the existing Courts mean the Courts of the Deputy Commissioner and his Assistants.

25. Whenever, there is any likelihood of breach of peace or whenever any person accused of any offence involving a breach of peace, or of abetting the same or any person accused of committing criminal intimidation is convicted of such offence by any Court of the District Council and such Court is of opinion that it is necessary to require such person to execute a bond for keeping the peace, the matter shall be referred to the Deputy Commissioner who shall take necessary action in accordance with law.

26. Whenever any Court of the District Council is informed that -

(a) any person is likely to commit a breach of the peace or disturb the public tranquility, or to do any wroughfull act that may probably occasion a breach of the peace, or disturb the public tranquility,

(b) there is within the limits of its jurisdiction any person who within or without such limits, either orally or in writing or in any other manner intentionally disseminates or attempts to disseminate, or in anyways abets the dissemination of ;-

(i) any seditious matters, that is to say, any matter the publication of which is punishable under section 121-A or section 153-A of the Indian Penal Code,

Or

(ii) any matter concerning a Judge which amounts to criminal intimidation or defamation under the Indian Penal Code,

(c) any person is taking precautions to conceal his presence within the local limits of such Court's jurisdiction, and there is reason to believe that such person is taking such precautions with a view to committing any offence,

or

there is any person within such limits who has no ostensible means of subsistence or who cannot give a satisfactory account of himself.

(d) any person within the local limits of the Courts's jurisdiction

(i) is by habit a robber, house-breaker, thief or forger, or

(ii) is by habit a receiver of stolen property knowing the same to have been stolen, or

(iii) habitually protects or harbours thieves or aids in the concealment or disposal of stolen property, or disposal of stolen property, or

(iv) habitually commits, or attempts to comit or abets the commission of the offence of kidnapping, abducting, extortion, cheating or mischeif or any offence punishable under Chapter XII of the Indian Penal Code or under Section 489-A, Section 489-B, Section 489-C or Section 489-D of that Code,

(v) habitually commits or attempts to commit or abets the commission of offences involving a breach of the peace,

or

(vi) is so desperate and dangerous as to render his being at large without security hazardous to the community, the Court shall refer the matter to the Chief Executive Member for reference to the Deputy Commissioner who shall, on such reference being made to him, deal with the case in accordance with law.

27. In cases where in the opinion of a Court of the District Council there is sufficient ground for proceeding under Section 144 of the Code of Criminal Procedure, 1898, and immediate preventive or speedy remedy is desirable, such Court shall

refer the matter to the Chief Executive Member for making a reference to the Deputy Commissioner who shall on such a reference being made to him, take such action as he considers necessary under the said section.

28. Whenever a Court of the District Council is satisfied that a dispute likely to cause a breach of the peace exists concerning any land or water or the boundaries thereof, within the local limits of its jurisdiction, such court shall refer the matter to the Deputy Commissioner through the Chief Executive Member and the Deputy Commissioner, whenever such a reference is made to him, take such action as he considers necessary under law.

29. In criminal cases the Subordinate District Council Court or Additional Subordinate District Council Court may, subject to the provisions of the Constitution and of these rules, pass any sentence authorised by any law for the time being in force.

30. An appeal shall lie to the District Council Court from the decision of a Subordinate District Council Court or an Additional Subordinate District Council Court in any case, civil or criminal.

Provided that such appeals are accompanied by a copy of the order appealed against and a clear statement of the grounds of appeal and are filed within sixty days of the date of the order, excluding the time required for obtaining a copy of the order appealed against.

III - District Council Court

31. Subject to the provisions of rules 34 and 36 the District Council Court shall be a Court of Appeal in respects of all suits and cases triable by Subordinate District Council Courts, Additional Subordinate District Council Courts and Village Courts.

32. (1) The District Council Court may, subject to the provisions of these rules, pass any order on appeal authorised by any law for the time being in force.

(2) The District Council Court may call for and examine the records of any proceedings of a Subordinate District Council Court or a Village Court and may enhance, reduce, cancel or modify any sentence or finding passed by such Court or remand the case for retrial.

33. (1) If it appears to the District Council Court -

(a) that a fair and impartial inquiry or trial cannot be had in any Village Court or Subordinante District Council Court, or Additional Subordinate District Council Court or

(b) that some question of law, tribal or otherwise, of unusual difficulty is likely to arise; or

(c) that such an order is expedient for the ends of justice or is required by any provisions of these rules or any law applicable to the case, may order -

(i) that any offence be enquired into or tried by another Village Court or Subordinate District Council Court or Additional Subordinate District Council Court;

(ii) that any particular case or class of cases be transferred from one Village Court to another Village Court or from one Village Court to a Subordinate District Council Court, or Additional Subordinate District Council Court or from one subordinate District Council Court or Additional subordinate District Council Court to another Subordinate District Council Court or Additional Subordinate District Council Court;

(iii) that any particular case be transferred to and tried before itself.

(2). When the District Council Court withdraws for trial before itself any case from any Court other than the Court of origin it shall observe in such trial the same procedure which that Court would have observed, if the case had not been so withdrawn.

(3). The District Council Court may act either on the report of the Lower Court or on the application of a party interested or, on its own initiative.

34. (1) When any person is convicted of an offence which the District Council Court is competent to try under these rules and no previous conviction is proved against the offender if it appears to that Court, regard being had to the age, character or antecedents of the offender, and to the circumstances, in which the offence was committed, that it is expedient that the offender should be released on probation of good conduct, that Court may, instead of sentencing him at once to any punishment, direct that he be released on his entering into a bond with or without sureties to appear and receive sentence when called upon during such period not exceeding three years as the Court may direct and in the meantime to keep the peace and be of good behaviour.

Provided that, where any first offender is convicted by a Subordinate District Council Court and the Court is of opinion that the powers conferred by this rule should be exercised, it shall record its opinion to that effect, and submit the proceedings to the District Council Court forwarding the accused or taking bail for his appearance before such Court which shall dispose of the case in a manner provided by rule 37.

(2) In any case in which a person is convicted of theft, theft in a building, dishonest misappropriation, cheating or an offence under the Indian Penal Code punishable with not more than two years' imprisonment and no previous conviction is proved against him the District Council Court before which he is so convicted may, if it thinks fit, having regard to the age, character, antecedents or physical or mental condition of the offender and to the trivial nature of offence of any extenuating circumstances under which the offence was committed, instead of sentencing him to any punishment release him after due admonition;

Provided that, where a person is convicted of such offence by a Subordinate District Council Court or

Additional Subordinate District Council Court and no previous conviction is proved against him, and the Court is of opinion that the powers conferred by this rule should be exercised, it shall record its opinion to that effect and submit the proceedings to the District Council Court forwarding the accused to, or taking bail for his appearance before such Court which shall dispose of the case in manner provided by rule 37.

(3) The provisions of Sections 122, 126-A and 406 -A of the Code of Criminal Procedure shall apply mutatis mutandis in the case of sureties offered in pursuance of the provisions of this rule.

35. Where proceedings are submitted to a District Council Court under rule 36 such Court may thereupon passs such sentence or make such orders as it might have passed or made if the case had originally been heard by it and, if it thinks further inquiry or additional evidence on any point to be necessary, it may make such inquiry or take such evidence itself or direct such inquiry or evidence to be made or taken.

36. (1) If the Court which convicted the offender, or a Court which could have dealt with the offender in respect of his original offence is satisfied that the offender has failed to observe any of the conditions of this recognisance, it may issue a warrant for his apprehension.

(2) An offender when apprehended on any such warrant shall be brought before the Court issuing the warrant as soon as may be within a period of twenty-four hours of apprehension excluding the time necessary for the journey from the place of apprehension to such Court and such Court may either remand him in custody until the case is heard or admit him to bail with a suifficient surety conditioned on his appearing for sentence. Such Court may, after hearing the case, pass sentence.

(3) A warrant for the apprehension of an offender under sub-rule (1) shall ordinarily be directed to a police officer, but the Court may, if its immediate execution is necessary, direct it to any other person or persons, and such person or persons shall execute the same."

37. The Court directing the release of an offender under sub-rule (1) of rule 36 shall be satisfied that the offender or his surety (if any) has a fixed place of abode or regular occupation in the place for which the Court Acts or in which the offender is likely to live during the period named for the observance of the conditions.

38. (1) In a criminal case the District Council or the Governor may direct an appeal against acquittal to be presented to the District Council Court from any order passed by a Village Court or a Subordinate District Council Court or an Additional Subordinate District Council Court.

(2) An appeal under sub-rule (1) shall be presented within 90 days of the date of order appealed against excluding the time needed for obtaining a copy of the order.

CHAPTER V

Procedure

I - Village Courts

39. A village Court shall try all suits and cases in accordance with the customary laws of the village.

40. A Village Court shall try all cases in open Darbar in the presence of at least three witnesses and of the complainant and the accused and shall decide the issue by a simple majority of votes. After hearing both parties and their witnesses, if any, it shall pronounce a decision forthwith.

41. Except where a Village Court otherwise decides, only written notice is required to be given by the Village Court to parties to

a suit and their witnesses and for a fixed day not exceeding eight days from the day it is given. If a case be postponed, it shall be fixed for a day not exceeding 15 days from the date of the order of postponement, and the case may be subsequently adjourned for a period not exceeding 7 days at a time on good cause shown. The order shall be made known to the person concerned or to some adult member of his family, and failing this, shall be openly proclaimed at the place where he is or was known to be, or shall be communicated to him or any member of his family by a written notice in sufficient time to allow him to appear.

42. (1) The proceedings of a Village Court need not be recorded in writing but the Subordinate District Council Court concerned may require a Village Court or Courts to report its or their proceedings in any way which appears to it suitable.

(2) Registers of all suits and cases disposed of by a Village Court shall be kept by the Court in the forms in Appendix - I.

43. A Village Court may carry out its decision or may, subject to the provisions of rule 59 order attachment of property as soon as judgement is pronounced, but in no case is property so attached to be sold, if the party concerned claim to appeal within 60 days, without the orders of the District Council.

II - Subordinate District Council Courts and District Council Court

44. (1) In Criminal cases the procedure of the Subordinate District Council Court, Additional Subordinate District Council Courts and the District Council Court shall, subject to the provisions of this rule, be in the spirit of the Code of Criminal Procedure, 1898, so far as it is applicable to the circumstances of the District and not inconsistent with these rules. The chief exceptions are :-

(2) Wherever a Court constituted under these rules requires in course of the discharge of its functions, the services of the regular police which is at the disposal of the Deputy Commissioner, that Court may send a requisition for such

services to the Deputy Commissioner who will generally comply with such requisition unless he considers the compliance to be not possible for any special reasons.

(3) Summons on any person residing outside the jurisdiction of the Mikir Hills Autonomous district or on a person who does not belong to a Scheduled Tribe shall be issued by a Court other than the High Court, through the Deputy Commissioner of the District.

(4) A note of the substance of all the proceedings in cases tried before them must be kept by the District Council Court, the Subordinante District Council Court and the Additional Subordinate District Council Court in the form prescribed in Appendix II.

In cases in which a sentence of imprisoment of not less than three month is imposed, full note of the evidence and proceeding must be kept.

(5) There shall be no preliminary enquiries by regular or village police unless the District Council Court or Subordinate District Council Court or Additional Subordinate District Council Court sees fit to direct one.

(6) Recognisance to appear need not be taken unless it seems necessary to the District Council Court or Subordinate District Council Court or Additonal Subordinate District Council Court.

(7) Examinations and proceedings in the Subordinate District Council Court or Additional Subordinate District Council Court or District Council Court generally shall be in English or in any of the recognized languages of the district.

(8) It shall not be necessary to examine witnesses upon oath or affirmation unless the accused so desired. It shall suffice if the District Council Court or Subordinate District Council Court or Additional Subordinate District Council Court at the commencement of any trial, informed the accused that, if he so require, the witnesses will be put on oath. It is, however, at all times optional with the Court to put witnesses, on oath or affirmation but witnesses whether on oath or affirmation or not, shall be punishable for giving false evidence.

45. In addition to such other Registers as may be directed by the High Court, the following Registers shall be kept in the District Council Court, the Subordinate District Council Courts and the Additional Subordinate District Council Courts in the forms prescribed in Appendix III.

(1) Register of petitions.

(2) Register of crimes.

(3) Register of criminal cases disposed of.

(4) Register of fines.

46. (1) In all civil cases the District Council Court, the Subordinate District Council Courts and the Additional Subordinate District Council Courts shall adjudicate according to law, justice, equity and good conscience consistent with the circumstances of the case.

(2) It shall be discretionary to examine witnesses on oath or affirmation in any form or to warn them that they are liable to punishment for perjury if they state that which they know to be false.

47. Any Court before which an appeal in a civil suit is filed, may, before admitting the appeal, order the deposit by the appellant, of all reasonable expenses likely, in the opinion of the Court, to be incurred by the respondent in the hearing of the appeal or may order security to be given for such expenses, and if the appellant be a judegment debtor may also order security to be given for part or the whole of the decretal amount.

48. In civil cases, the procedure of the District Council Court or the Subordinate District Council Court or Additional Subordinante District Council Court shall be guided by the spirit, but not bound by the letter of the Court of the Civil Procedure, 1908 in all matters not covered by recognized customary laws or usages of the District.

49. The decree of the appellate Court in a civil case shall be transferred to the Court passing the original order for execution as a decree of its own.

50. There shall be no imprisonment for debt, excepting in cases where the District Council Court or the Subordinate District Council Court or Additional Subordinate District Council Court is satisfied that fraudulent disposal or concealment of property has taken place and in such cases the debtor may be detained for a period not exceeding six months.

51. Any Legal Practitioner, may appear in any case before the District Council Court, or Subordinate District Council Court or Additional Subordinate District Council Court.

Provided that in cases where an accused is not arrested, the legal Practitioner shall take previous permission of the District Council for such appearance.

52. Whenever, in the course of an enquiry, trial or other proceeding under these rules before any Court it appears that a commission ought to be issued for examination of a witness whose evidence is necessary for the ends of justice and that the attendance of such witness cannot be procured without an amount of delay, expense or inconvenience which under the circumstances of the case would be unreasonable such Court, shall apply to the Deputy Commissioner, stating the reasons for the application, and the Deputy Commissioner may either issue a commission or reject the application.

CHAPTER VI

Execution of Sentences, Decrees and Orders

Execution

53. (1) Whenever a Village Court has sentenced an offender to pay a fine in a criminal case or has passed an order for the payment of any money by a person in a civil suit the Court may, subject to the provisions of rule 41-

(a) issue a Parwana (Warrant) for the payment of the amount by the offender or the judgement debtor or

(b) may apply, in writing, to the Chief Executive Member of the District Council to realize the amount of execution

according to civil process against the movable or immovable property, or both of the defaulter.

(2) Where an application is made, under clause (b) of sub-rule (1), to the Chief Executive Member, the application shall be deemed to be a decree and the Chief Executive Member to be the decree-holder. He shall get the decree executed according to the spirit of the Civil Procedure Code.

(3) In the event of non-recovery of the amount of execution the Chief Executive Member may by an application move the Subordinante District Council Court or the Additional Subordinate District Council Courts for the arrest and detention of the offender or the judgement debtor.

(4) Whenever an application is made under sub-rule (3) the said Court may order for the arrest and detention of the offender or the judgement-debtor according to the spirit of the Civil Procedure Code.

54. (1) Subject to the provisions of rules 48 and 52 Subordinate District Council Court or Additional Subordinate District Council Court shall cause a sentence, order or decree passed by it, to be carried into effect in accordance with the procedure prescribed by the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, as the case mamy be, references therein to the "Collector of the District" being construed as referring to the Chief Executive Member of the District Council."

(2) Every warrant for the execution of a sentence of imprisonment shall be directed to the officer in-charge of the jail maintained by the State Government in which the prisoner is, or is to be confined through the Deputy Commissioner.

(3) When the prisoner is to be confined in a jail, the warrant shall be lodged with the Jailor through the Deputy Commissioner.

55. Whenever a Parwana (Warrant) is issued by a Court against a person and who is absconding or is concealing himself in connection with any criminal proceedings, any property movable,

or immovable, belonging to him is liable to attachment according to the civil process prescribed in rule 59 of these rules.

Attachment of property

56. (1) Property, movable or immovable, belonging to the judgement debtor over which or the profits of which he has a disposing power which he may exercise for his own benefit, whether the same be held in the name of the judgment-debtor or by another person in trust for him or in his behalf is liable to attachment and sale in execution of a decree.

Provided that houses, needful clothing, cooking utensils or implements where the owner subsists should not be attached or sold in execution of a decree unless themselves the subject matter of the case or suit. Land may be sold or temporarily transferred where custom admits of individual right in it being transferred.

(2) Nothing in this rule shall be deemed to exempt house and other building (with the materials and the sites thereof and the lands immediately appurtenant thereto and necessary for their enjoyment) from attachment or sale in execution of decree for rent of any such house, building, site or land or if themselves the subject of the suit.

(3) Subject to the provisions of rules 42 and 46, the procedure for the attachment of the property shall be in the spirit of the Code of the Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, as the case may be.

Miscellaneous

57. Whenever, any Court passes any order for the detention of a lunatic accused the District Council shall refer the matter to the Deputy Commissioner, who shall deal with the case following the spirit of the Code of Criminal Procedure, 1898, and in accordance with rules made by the Government of Assam under the Indian Lunacy Act, 1912.

58. No Judicial Officer shall except with the permission of the Court to which an appeal lies from his Court, try or commit for trial any case to or in which he is a party, or personally interested, and no Judicial Officer shall hear an appeal from any judgment or order passed or made by himself.

Explanation - A Judicial Officer shall not be deemed to be a party or personally interested within the meaning of this rule to or in any case by reason, only, that he is a Member of any Town Committee or otherwise concerned therein in a public capacity or by reason only that he has viewed the place in which an offence is alleged to have been committed, or any other place in which any other transaction material to the case is alleged to have occurred and made an inquiry in connection with the case.

Repeal and Savings

59. (1) The provisions of the Rules for the Administration of justice and Police in the Sibsagar and Nowgaon Mikir Hills Tract published under the Government of Assam's Notification No. 2617- A.P., dated the 29th March 1937, as subsequently amended and adopted, in so far as they relate to the matters dealt with in these Rules, are hereby repealed with effect from the appointed day.

(2) Notwithstanding such repeal every suit, appeal, application for revision, proceedings and other business relating to both Civil and Criminal Justice, pending on the appointed day with the Village Judicial functionaries or before the Court of the Deputy Commissioner, United District of Mikir and North Cachar Hills or his Assistants shall be transferred for disposal to the Court which would have been competent to entertain and dispose of such suits, appeal application for revision, proceeding or business had these Rules been brought into force on the date of institution or commencement of the same and the latter Court shall deal with and dispose of the same in accordance with law.

APPENDIX - I

[Vide rule 42 (2)]

I - Register of Petitions

1. Date
2. Name of Petitioner.
3. Subject of Petition.
4. Name of defendant.
5. Date for hearing.
6. Date of disposal and how disposed of, viz- Decree for plaintiff or decree for defendant, or withdrawn, as the case may be.

II - Register of Cases

Names of parties.

Subject of claim.

Before what Court tried.

In case proceeded with ex-parte-Whether notice on defendant proved, or, where both or all parties are present or represented, that they are so present or represented.

Statement of plaintiff

Statement of defendant.

Evidence for plaintiff

Evidence for defendant.

Judgment and finding of the Court.

Order as to costs.

III- Register of Executions

1. Date.
2. Name of the decree- holder.
3. Name of judgment-debtor.
4. Name of the property to be attached.
5. Date of issue of attachment.
6. Date fixed for sale (and date to which sale may be postponed).
7. Date of satisfaction of decree by sale of property or payment of amount due and receipt of decree-holder.

APPENDIX - II
[Vide rule 44 (4)]
Criminal Case

Sl.	Date of Commission of the offence	Date of report or complaint	Name of Complainant if any	Name, parentage and residence of the accused	Offence Complained of	Finding and in case of conviction reason thereof	Sentence or other final order	Date on which the proceeding terminated
1	2	3	4	5	6	7	8	9

Civil Suits

Sl. No.	Date of filing the suits	Name and address of plaintiff (s)	Name and address of defendant (s)	Particulars	Amount or Value	Findings of the Court	Date on which the proceedings terminated
1	2	3	4	5	6	7	8

APPENDIX - III

[Vide rule 45

I- Register of petitions, etc.

Date	Serial No.	No. of case, if any, to which petition relates	Nature of document, if a petition, what for	Name of Petitioner	Address of Petitioner	Remarks
1	2	3	4	5	6	7

Note 1:- In column 4 for stating nature of document use p for petitions, PL for plaints, E.P. for Execution Petitions, O.P. for Original petitions, AP For appeals, A for affidavits, V for Vakalatnama, etc.

Note 2 Petitions, etc. returned should be noted in the remarks columns with date.

II-Register of Crimes

Serial number, date and section of first information report, name (and if necessary address) of complainant	Date and time of occurence with phase of moon and day of week	Offence, modus operandi, cause or object of crime, nature of weapons and implements used	Value of Preoperty		Names with aliases, parentage, caste and residence of persons accused or suspected with full grounds for suspicion and cross references, if any	Full name and rank of Investigating Officer, result of cases with name of Judicial Officer and date of disposal
			Stolen	Recovered		
1	2	3	4	5	6	7

III - Register of Criminal Cases disposed of

Serial number of record	Name of Judicial officer	Serial No. of Case in the				Name of Complainants	Name of accused	Nature of the cases with the Section of the Penal Code or other Act applicable	Final order passed and details of sentence	Result of appeal or revision	Date of Decision	Names of proclaimed offenders not arrested	Date when disposed of and shelved in the record room	Number of shelf and rack in the record room	Date of destruction of files and initials of officers superintending destruction	Remarks
		Register of complaints of Offences	Judicial Officer's General register of cases cognizable by the Police	Register of Unimportant cases cognizable by the police in which the first information report is not used	Register of Miscellaneous Cases											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

N.B. - This list is to be written in English

Date of Despatch

Date of Receipt

N. B. -Signature of the Officer of Despatching Court

Signature of District Record Keeper

IV - Register of Fines

Consecutive numbers in month	Number of case	Name of Officer imposing	Name and place of residence of offender	Offence and date of sentence	Amount of fine	Imprisonment		Amount remitted or written off	Date of issue of warrant	Thana to which issued	Date of return of warrant	Amount realised and date of realisation	Balance	Amount paid into District Fund and date of payment	Signature of Cashier	Signature of clerk in-charge of the Fine Register	Signature of Fine Maharir of Court to which the entry relates	Signature of Judicial Officer	Date on which the notice of realisation of fine is sent to jail	Date on which the notice is received back from Jail after amendment of warrant	Remarks
						Substantive	In default of fine														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

This bill was passed by the Mikir Hills District Council on 23rd September 1953

A. AHMED,
Chairman,
District Council, Mikir Hills Autonomous District.