



TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 50]

CHENNAI, WEDNESDAY, DECEMBER 13, 2017
Karthigai 27, Hevilambi, Thiruvalluvar Aandu – 2048

Part IV—Section 4

CENTRAL ACTS AND ORDINANCES

CONTENTS

	<i>Pages.</i>
Acts:	
No. 48 of 2016—The Taxation Laws (Second Amendment) Act, 2016..	180-184
No. 49 of 2016—The Rights of Persons with Disabilities Act, 2016 ..	185-222
No. 50 of 2016—The Appropriation (No. 4) Act, 2016	223-224
No. 51 of 2016—The Appropriation (No. 5) Act, 2016	225-228
No. 1 of 2017—The Payment of Wages (Amendment) Act, 2017 ..	229-230
No. 2 of 2017—The Specified Bank Notes (Cessation of Liabilities) Act 2017	231-234
No. 3 of 2017—The Enemy Property (Amendment and Validation) Act 2017	235-240
No. 4 of 2017—The Appropriation Act, 2017	241-246
No. 5 of 2017 The Appropriation (No. 2) Act, 2017	247-250
No. 6 of 2017—The Maternity Benefit (Amendment) Act 2017..	251-252
No. 7 of 2017—The Finance Act, 2017	253-340
No. 8 of 2017—The Appropriation (Railways) Act, 2017	341-342
No. 9 of 2017—The Appropriation (Railways) No. 2 Act, 2017..	343-344

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 15th December 2016.

The following Act of Parliament received the assent of the President on the 15th December, 2016 and is hereby re-published for general information:—

THE TAXATION LAWS (SECOND AMENDMENT) ACT, 2016

Act No. 48 of 2016

An Act further to amend the Income-tax Act, 1961 and the Finance Act, 2016.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (1) This Act may be called the Taxation Laws (Second Amendment) Act, 2016.
- (2) Save as otherwise provided in this Act, it shall come into force at once.

CHAPTER II

INCOME-TAX

Amendment of section 115BBE.

2. In the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in section 115BBE, for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 2017, namely:—

43 of 1961.

“(1) Where the total income of an assessee,—

(a) includes any income referred to in section 68, section 69, section 69A, section 69B, section 69C or section 69D and reflected in the return of income furnished under section 139; or

(b) determined by the Assessing Officer includes any income referred to in section 68, section 69, section 69A, section 69B, section 69C or section 69D, if such income is not covered under clause (a),

the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income referred to in clause (a) and clause (b), at the rate of sixty per cent.; and

(ii) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the amount of income referred to in clause (i).”.

Amendment of section 271AAB.

3. In the Income-tax Act, in section 271AAB,—

(I) in sub-section (1), after the words, figures and letters “the 1st day of July, 2012”, the words, brackets and figures “but before the date on which the Taxation Laws (Second Amendment) Bill, 2016 receives the assent of the President” shall be inserted;

(II) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) The Assessing Officer may, notwithstanding anything contained in any other provisions of this Act, direct that, in a case where search has been initiated under section 132 on or after the date on which the Taxation Laws (Second Amendment) Bill, 2016 receives the assent of the President, the assessee shall pay by way of penalty, in addition to tax, if any, payable by him,—

(a) a sum computed at the rate of thirty per cent. of the undisclosed income of the specified previous year, if the assessee—

(i) in the course of the search, in a statement under sub-section (4) of section 132, admits the undisclosed income and specifies the manner in which such income has been derived;

(ii) substantiates the manner in which the undisclosed income was derived; and

(iii) on or before the specified date—

(A) pays the tax, together with interest, if any, in respect of the undisclosed income; and

(B) furnishes the return of income for the specified previous year declaring such undisclosed income therein;

(b) a sum computed at the rate of sixty per cent. of the undisclosed income of the specified previous year, if it is not covered under the provisions of clause (a).”;

(III) in sub-section (2), after the words, brackets and figure “in sub-section (1)”, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted.

4. In the Income-tax Act, after section 271AAB, the following section shall be inserted with effect from the 1st day of April, 2017, namely:—

Insertion of new section 271AAC.

“271AAC. (1) The Assessing Officer may, notwithstanding anything contained in this Act other than the provisions of section 271AAB, direct that, in a case where the income determined includes any income referred to in section 68, section 69, section 69A, section 69B, section 69C or section 69D for any previous year, the assessee shall pay by way of penalty, in addition to tax payable under section 115BBE, a sum computed at the rate of ten per cent. of the tax payable under clause (i) of sub-section (1) of section 115BBE:

Penalty in respect of certain income.

Provided that no penalty shall be levied in respect of income referred to in section 68, section 69, section 69A, section 69B, section 69C or section 69D to the extent such income has been included by the assessee in the return of income furnished under section 139 and the tax in accordance with the provisions of clause (i) of sub-section (1) of section 115BBE has been paid on or before the end of the relevant previous year.

(2) No penalty under the provisions of section 270A shall be imposed upon the assessee in respect of the income referred to in sub-section (1).

(3) The provisions of sections 274 and 275 shall, as far as may be, apply in relation to the penalty referred to in this section.”.

CHAPTER III

FINANCE ACT

28 of 2016.

5. In the Finance Act, 2016,—

Amendment of section 2.

(a) in Chapter II, in section 2, in sub-section (9),—

(i) in the third proviso, the figures and letters “115BBE,” shall be omitted;

(ii) after the sixth proviso, the following proviso shall be inserted, namely:—

‘Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the “advance tax” computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such advance tax.’;

(b) after Chapter IX, the following Chapter shall be inserted, namely:—

Insertion of new Chapter IXA.

‘CHAPTER IXA

TAXATION AND INVESTMENT REGIME FOR PRADHAN MANTRI GARIB KALYAN YOJANA, 2016

199A. (1) This Scheme may be called the Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojana, 2016.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification, in the Official Gazette, appoint.

Definitions.

199B. In this Scheme, unless the context otherwise requires,—

(a) “declarant” means a person making the declaration under sub-section (1) of section 199C;

(b) “Income-tax Act” means the Income-tax Act, 1961;

43 of 1961.

(c) “Pradhan Mantri Garib Kalyan Deposit Scheme, 2016” (hereinafter in this Chapter referred to as “the Deposit Scheme”) means a scheme notified by the Central Government in consultation with the Reserve Bank of India in the Official Gazette; and

(d) all other words and expressions used in this Scheme but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

Declaration of undisclosed income.

199C. (1) Subject to the provisions of this Scheme, any person may make, on or after the date of commencement of this Scheme but on or before a date to be notified by the Central Government in the Official Gazette, a declaration in respect of any income, in the form of cash or deposit in an account maintained by the person with a specified entity, chargeable to tax under the Income-tax Act for any assessment year commencing on or before the 1st day of April, 2017.

(2) No deduction in respect of any expenditure or allowance or set-off of any loss shall be allowed against the income in respect of which a declaration under sub-section (1) is made.

Explanation.—For the purposes of this section, “specified entity” shall mean—

(i) the Reserve Bank of India;

(ii) any banking company or co-operative bank, to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act);

10 of 1949.

(iii) any Head Post Office or Sub-Post Office; and

(iv) any other entity as may be notified by the Central Government in the Official Gazette in this behalf.

Charge of tax and surcharge.

199D. (1) Notwithstanding anything contained in the Income-tax Act or in any Finance Act, the undisclosed income declared under sub-section (1) of section 199C within the time specified therein shall be chargeable to tax at the rate of thirty per cent. of the undisclosed income.

(2) The amount of tax chargeable under sub-section (1) shall be increased by a surcharge, for the purposes of the Union, to be called the *Pradhan Mantri Garib Kalyan Cess* calculated at the rate of thirty-three per cent. of such tax so as to fulfil the commitment of the Government for the welfare of the economically weaker sections of the society.

Penalty.

199E. Notwithstanding anything contained in the Income-tax Act or in any Finance Act, the person making a declaration under sub-section (1) of section 199C shall, in addition to tax and surcharge charged under section 199D, be liable to pay penalty at the rate of ten per cent. of the undisclosed income.

Deposit of undisclosed income.

199F. (1) Notwithstanding anything contained in the Income-tax Act or in any other law for the time being in force, the person making a declaration under sub-section (1) of section 199C, shall deposit an amount which shall not be less than twenty-five per cent. of the undisclosed income in the *Pradhan Mantri Garib Kalyan Deposit Scheme, 2016*.

(2) The deposit shall bear no interest and the amount deposited shall be allowed to be withdrawn after four years from the date of deposit and shall also fulfil such other conditions as may be specified in the *Pradhan Mantri Garib Kalyan Deposit Scheme, 2016*.

	<p>199G. A declaration under sub-section (1) of section 199C shall be made by a person competent to verify the return of income under section 140 of the Income-tax Act, to the Principal Commissioner or the Commissioner notified in the Official Gazette for this purpose and shall be in such form and verified in such manner, as may be prescribed.</p>	Manner of declaration.
	<p>199H. (1) The tax and surcharge payable under section 199D and penalty payable under section 199E in respect of the undisclosed income, shall be paid before filing of declaration under sub-section (1) of section 199C.</p>	Time for payment of tax, penalty, surcharge and deposit.
	<p>(2) The amount referred to in sub-section (1) of section 199F shall be deposited before the filing of declaration under sub-section (1) of section 199C.</p>	
	<p>(3) The declaration under sub-section (1) of section 199C shall be accompanied by the proof of deposit referred to in sub-section (1) of section 199F, payment of tax, surcharge and penalty under section 199D and section 199E, respectively.</p>	
	<p>199I. The amount of undisclosed income declared in accordance with sub-section (1) of section 199C shall not be included in the total income of the declarant for any assessment year under the Income-tax Act.</p>	Undisclosed income declared not to be included in total income.
27 of 1957.	<p>199J. A declarant under this Scheme shall not be entitled, in respect of undisclosed income referred to in section 199C or any amount of tax and surcharge paid thereon, to re-open any assessment or reassessment made under the Income-tax Act or the Wealth-tax Act, 1957, or to claim any set-off or relief in any appeal, reference or other proceeding in relation to any such assessment or reassessment.</p>	Undisclosed income declared not to affect finality of completed assessments.
	<p>199K. Any amount of tax and surcharge paid under section 199D or penalty paid under section 199E shall not be refundable.</p>	Tax, etc., not refundable.
	<p>199L. Notwithstanding anything contained in any other law for the time being in force, nothing contained in any declaration made under sub-section (1) of section 199C shall be admissible in evidence against the declarant for the purpose of any proceeding under any Act other than the Acts mentioned in section 199-O.</p>	Declaration not admissible in evidence against declarant.
	<p>199M. Notwithstanding anything contained in this Scheme, where a declaration has been made by misrepresentation or suppression of facts or without payment of tax and surcharge under section 199D or penalty under section 199E or without depositing the amount in the Deposit Scheme as per the provisions of section 199F, such declaration shall be void and shall be deemed never to have been made under this Scheme.</p>	Declaration by misrepresentation of facts to be void.
	<p>199N. The provisions of Chapter XV of the Income-tax Act relating to liability in special cases and of section 119, section 138 and section 189 of that Act shall, so far as may be, apply in relation to proceedings under this Scheme as they apply in relation to proceedings under the Income-tax Act.</p>	Applicability of certain provisions of Income-tax Act.
52 of 1974.	<p>199-O. The provisions of this Scheme shall not apply—</p> <p>(a) in relation to any person in respect of whom an order of detention has been made under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974:</p>	Scheme not to apply to certain persons.
	<p>Provided that—</p>	
	<p>(i) such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or</p>	
	<p>(ii) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (3) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (2) of section 9, of the said Act; or</p>	

(iii) such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (3) of that section, or on the basis of the report of the Advisory Board under section 8, read with sub-section (6) of section 12A, of the said Act; or

(iv) such order of detention has not been set aside by a court of competent jurisdiction;

(b) in relation to prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Unlawful Activities (Prevention) Act, 1967, the Prevention of Corruption Act, 1988, the Prohibition of Benami Property Transactions Act, 1988 and the Prevention of Money-Laundering Act, 2002; 45 of 1860.
61 of 1985.
37 of 1967.
49 of 1988.
45 of 1988.
15 of 2003.

(c) to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992; 27 of 1992.

(d) in relation to any undisclosed foreign income and asset which is chargeable to tax under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. 22 of 2015.

Removal of doubts.

199P. For the removal of doubts, it is hereby declared that save as otherwise expressly provided in sub-section (1) of section 199C, nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on any person other than the person making the declaration under this Scheme.

Power to remove difficulties.

199Q. (1) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Scheme come into force.

(2) Every order made under this section shall be laid before each House of Parliament.

Power to make rules.

199R. (1) The Board may, subject to the control of the Central Government, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form and manner of declaration and verification to be made under section 199G; and

(b) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

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

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.

New Delhi, the 28th December 2016.

The following Act of Parliament received the assent of the President on the 27th December, 2016 and is hereby re-published for general information:—

THE RIGHTS OF PERSONS WITH DISABILITIES ACT, 2016

Act No. 49 of 2016

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

RIGHTS AND ENTITLEMENTS

3. Equality and non-discrimination.
4. Women and Children with disabilities
5. Community life.
6. Protection from cruelty and inhuman treatment.
7. Protection from abuse, violence and exploitation.
8. Protection and safety.
9. Home and family.
10. Reproductive rights.
11. Accessibility in voting.
12. Access to justice.
13. Legal capacity.
14. Provision for guardianship.
15. Designation of authorities to support.

CHAPTER III

EDUCATION

16. Duty of educational institutions.
17. Specific measures to promote and facilitate inclusive education.
18. Adult education.

CHAPTER IV

SKILL DEVELOPMENT AND EMPLOYMENT

19. Vocational training and self employment
20. Non-discrimination in employment.
21. Equal opportunity policy.
22. Maintenance of records.
23. Appointment of Grievance Redressal Officer.

CHAPTER V

SOCIAL SECURITY, HEALTH, REHABILITATION AND RECREATION

SECTIONS

24. Social security.
25. Health care.
26. Insurance schemes.
27. Rehabilitation.
28. Research and development.
29. Culture and recreation.
30. Sporting activities.

CHAPTER VI

SPECIAL PROVISIONS FOR PERSONS WITH BENCHMARK DISABILITIES

31. Free education for children with benchmark disabilities.
32. Reservation in higher educational institutions.
33. Identification of posts for reservation.
34. Reservation.
35. Incentives to employers in private sector.
36. Special Employment Exchange.
37. Special schemes and development programmes.

CHAPTER VII

SPECIAL PROVISIONS FOR PERSONS WITH DISABILITIES WITH HIGH SUPPORT NEEDS

38. Special provisions for persons with disabilities with high support.

CHAPTER VIII

DUTIES AND RESPONSIBILITIES OF APPROPRIATE GOVERNMENTS

39. Awareness campaigns.
40. Accessibility.
41. Access to transport.
42. Access to information and communication technology.
43. Consumer goods.
44. Mandatory observance of accessibility norms.
45. Time limit for making existing infrastructure and premises accessible and action for that purpose.
46. Time limit for accessibility by service providers.
47. Human resource development.
48. Social audit.

CHAPTER IX

REGISTRATION OF INSTITUTIONS FOR PERSONS WITH DISABILITIES AND GRANTS TO SUCH INSTITUTIONS

49. Competent authority.

50. Registration.
51. Application and grant of certificate of registration.
52. Revocation of registration.
53. Appeal.
54. Act not to apply to institutions established or maintained by Central or State Government.
55. Assistance to registered institutions.

CHAPTER X

CERTIFICATION OF SPECIFIED DISABILITIES

SECTIONS

56. Guidelines for assessment of specified disabilities.
57. Designation of certifying authorities.
58. Procedure for certification.
59. Appeal against decision of certifying authority.

CHAPTER XI

CENTRAL AND STATE ADVISORY BOARDS ON DISABILITY AND DISTRICT LEVEL COMMITTEE

60. Constitution of Central Advisory Board on disability.
61. Terms and conditions of service of Members.
62. Disqualification.
63. Vacation of seats by Members.
64. Meetings of the Central Advisory Board on disability.
65. Functions of Central Advisory Board on disability.
66. State Advisory Board on disability.
67. Terms and conditions of service of Members.
68. Disqualification.
69. Vacation of seats.
70. Meetings of State Advisory Board on disability.
71. Functions of State Advisory Board on disability.
72. District-level Committee on disability.
73. Vacancies not to invalidate proceedings.

CHAPTER XII

CHIEF COMMISSIONER AND STATE COMMISSIONER FOR PERSONS WITH DISABILITIES

74. Appointment of Chief Commissioner and Commissioners.
75. Functions of Chief Commissioner.
76. Action by appropriate authorities on recommendation of Chief Commissioner.
77. Powers of Chief Commissioner.
78. Annual and special reports of Chief Commissioner.
79. Appointment of State Commissioner in States.
80. Functions of State Commissioner.

81. Action by appropriate authorities on recommendation of State Commissioner.
82. Powers of State Commissioner.
83. Annual and special reports State Commissioner.

CHAPTER XIII

SPECIAL COURT

SECTIONS

84. Special Court.
85. Special Public Prosecutor.

CHAPTER XIV

NATIONAL FUND FOR PERSONS WITH DISABILITIES

86. National Fund for persons with disabilities.
87. Accounts and audit.

CHAPTER XV

STATE FUND FOR PERSONS WITH DISABILITIES

88. State Fund for persons with disabilities.

CHAPTER XVI

OFFENCES AND PENALTIES

89. Punishment for contravention of provisions of Act or rules or regulations made thereunder.
90. Offences by companies.
91. Punishment for fraudulently availing any benefit meant for persons with benchmark disabilities.
92. Punishment for offences of atrocities.
93. Punishment for failure to furnish information.
94. Previous sanction of appropriate Government.
95. Alternative punishments.

CHAPTER XVII

MISCELLANEOUS

96. Application of other laws not barred.
97. Protection of action taken in good faith.
98. Power to remove difficulties.
99. Power to amend Schedule.
100. Power of Central Government to make rules.
101. Power of State Government to make rules.
102. Repeal and savings.

THE SCHEDULE

THE RIGHTS OF PERSONS WITH DISABILITIES ACT, 2016

Act No. 49 OF 2016

An Act to give effect to the United Nations Convention on the Rights of Persons with Disabilities and for matters connected therewith or incidental thereto.

WHEREAS the United Nations General Assembly adopted its Convention on the Rights of Persons with Disabilities on the 13th day of December, 2006;

AND WHEREAS the aforesaid Convention lays down the following principles for empowerment of persons with disabilities,—

(a) respect for inherent dignity, individual autonomy including the freedom to make one's own choices, and independence of persons;

(b) non-discrimination;

(c) full and effective participation and inclusion in society;

(d) respect for difference and acceptance of persons with disabilities as part of human diversity and humanity;

(e) equality of opportunity;

(f) accessibility;

(g) equality between men and women;

(h) respect for the evolving capacities of children with disabilities and respect for the right of children with disabilities to preserve their identities;

AND WHEREAS India is a signatory to the said Convention;

AND WHEREAS India ratified the said Convention on the 1st day of October, 2007;

AND WHEREAS it is considered necessary to implement the Convention aforesaid.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Rights of Persons with Disabilities Act, 2016.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) "appellate authority" means an authority notified under sub-section (3) of section 14 or sub-section (1) of section 53 or designated under sub-section (1) of section 59, as the case may be;

(b) "appropriate Government" means,—

(i) in relation to the Central Government or any establishment wholly or substantially financed by that Government, or a Cantonment Board constituted under the Cantonments Act, 2006, the Central Government;

(ii) in relation to a State Government or any establishment, wholly or substantially financed by that Government, or any local authority, other than a Cantonment Board, the State Government.

(c) "barrier" means any factor including communicational, cultural, economic, environmental, institutional, political, social, attitudinal or structural factors which hampers the full and effective participation of persons with disabilities in society;

(d) "care-giver" means any person including parents and other family Members who with or without payment provides care, support or assistance to a person with disability;

(e) “certifying authority” means an authority designated under sub-section (1) of section 57;

(f) “communication” includes means and formats of communication, languages, display of text, Braille, tactile communication, signs, large print, accessible multimedia, written, audio, video, visual displays, sign language, plain-language, human-reader, augmentative and alternative modes and accessible information and communication technology;

(g) “competent authority” means an authority appointed under section 49;

(h) “discrimination” in relation to disability, means any distinction, exclusion, restriction on the basis of disability which is the purpose or effect of impairing or nullifying the recognition, enjoyment or exercise on an equal basis with others of all human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field and includes all forms of discrimination and denial of reasonable accommodation;

(i) “establishment” includes a Government establishment and private establishment;

(j) “Fund” means the National Fund constituted under section 86;

(k) “Government establishment” means a corporation established by or under a Central Act or State Act or an authority or a body owned or controlled or aided by the Government or a local authority or a Government company as defined in section 2 of the Companies Act, 2013 and includes a Department of the Government;

18 of 2013.

(l) “high support” means an intensive support, physical, psychological and otherwise, which may be required by a person with benchmark disability for daily activities, to take independent and informed decision to access facilities and participating in all areas of life including education, employment, family and community life and treatment and therapy;

(m) “inclusive education” means a system of education wherein students with and without disability learn together and the system of teaching and learning is suitably adapted to meet the learning needs of different types of students with disabilities;

(n) “information and communication technology” includes all services and innovations relating to information and communication, including telecom services, web based services, electronic and print services, digital and virtual services;

(o) “institution” means an institution for the reception, care, protection, education, training, rehabilitation and any other activities for persons with disabilities;

(p) “local authority” means a Municipality or a Panchayat, as defined in clause (e) and clause (f) of article 243P of the Constitution; a Cantonment Board constituted under the Cantonments Act, 2006; and any other authority established under an Act of Parliament or a State Legislature to administer the civic affairs;

41 of 2006.

(q) “notification” means a notification published in the Official Gazette and the expression “notify” or “notified” shall be construed accordingly;

(r) “person with benchmark disability” means a person with not less than forty per cent. of a specified disability where specified disability has not been defined in measurable terms and includes a person with disability where specified disability has been defined in measurable terms, as certified by the certifying authority;

(s) “person with disability” means a person with long term physical, mental, intellectual or sensory impairment which, in interaction with barriers, hinders his full and effective participation in society equally with others;

(t) “person with disability having high support needs” means a person with benchmark disability certified under clause (a) of sub-section (2) of section 58 who needs high support;

(u) “prescribed” means prescribed by rules made under this Act;

(v) “private establishment” means a company, firm, cooperative or other society, associations, trust, agency, institution, organisation, union, factory or such other establishment as the appropriate Government may, by notification, specify;

(w) "public building" means a Government or private building, used or accessed by the public at large, including a building used for educational or vocational purposes, workplace, commercial activities, public utilities, religious, cultural, leisure or recreational activities, medical or health services, law enforcement agencies, reformatories or judicial foras, railway stations or platforms, roadways bus stands or terminus, airports or waterways;

(x) "public facilities and services" includes all forms of delivery of services to the public at large, including housing, educational and vocational trainings, employment and career advancement, shopping or marketing, religious, cultural, leisure or recreational, medical, health and rehabilitation, banking, finance and insurance, communication, postal and information, access to justice, public utilities, transportation;

(y) "reasonable accommodation" means necessary and appropriate modification and adjustments, without imposing a disproportionate or undue burden in a particular case, to ensure to persons with disabilities the enjoyment or exercise of rights equally with others;

(z) "registered organisation" means an association of persons with disabilities or a disabled person organisation, association of parents of persons with disabilities, association of persons with disabilities and family members, or a voluntary or non-governmental or charitable organisation or trust, society, or non-profit company working for the welfare of the persons with disabilities, duly registered under an Act of Parliament or a State Legislature;

(za) "rehabilitation" refers to a process aimed at enabling persons with disabilities to attain and maintain optimal, physical, sensory, intellectual, psychological environmental or social function levels;

(zb) "Special Employment Exchange" means any office or place established and maintained by the Government for the collection and furnishing of information, either by keeping of registers or otherwise, regarding—

(i) persons who seek to engage employees from amongst the persons with disabilities;

(ii) persons with benchmark disability who seek employment;

(iii) vacancies to which persons with benchmark disabilities seeking employment may be appointed;

(zc) "specified disability" means the disabilities as specified in the Schedule;

(zd) "transportation systems" includes road transport, rail transport, air transport, water transport, para transit systems for the last mile connectivity, road and street infrastructure, etc.;

(ze) "universal design" means the design of products, environments, programmes and services to be usable by all people to the greatest extent possible, without the need for adaptation or specialised design and shall apply to assistive devices including advanced technologies for particular group of persons with disabilities.

CHAPTER II

RIGHTS AND ENTITLEMENTS

3. (1) The appropriate Government shall ensure that the persons with disabilities enjoy the right to equality, life with dignity and respect for his or her integrity equally with others.

Equality and non-discrimination.

(2) The appropriate Government shall take steps to utilise the capacity of persons with disabilities by providing appropriate environment.

(3) No person with disability shall be discriminated on the ground of disability, unless it is shown that the impugned act or omission is a proportionate means of achieving a legitimate aim.

(4) No person shall be deprived of his or her personal liberty only on the ground of disability.

(5) The appropriate Government shall take necessary steps to ensure reasonable accommodation for persons with disabilities.

Women and children with disabilities.

4. (1) The appropriate Government and the local authorities shall take measures to ensure that the women and children with disabilities enjoy their rights equally with others.

(2) The appropriate Government and local authorities shall ensure that all children with disabilities shall have right on an equal basis to freely express their views on all matters affecting them and provide them appropriate support keeping in view their age and disability.”.

Community life.

5. (1) The persons with disabilities shall have the right to live in the community.

(2) The appropriate Government shall endeavour that the persons with disabilities are,—

(a) not obliged to live in any particular living arrangement; and

(b) given access to a range of in-house, residential and other community support services, including personal assistance necessary to support living with due regard to age and gender.

Protection from cruelty and inhuman treatment.

6. (1) The appropriate Government shall take measures to protect persons with disabilities from being subjected to torture, cruel, inhuman or degrading treatment.

(2) No person with disability shall be a subject of any research without,—

(i) his or her free and informed consent obtained through accessible modes, means and formats of communication; and

(ii) prior permission of a Committee for Research on Disability constituted in the prescribed manner for the purpose by the appropriate Government in which not less than half of the Members shall themselves be either persons with disabilities or Members of the registered organisation as defined under clause (z) of section 2.

Protection from abuse, violence and exploitation.

7. (1) The appropriate Government shall take measures to protect persons with disabilities from all forms of abuse, violence and exploitation and to prevent the same, shall—

(a) take cognizance of incidents of abuse, violence and exploitation and provide legal remedies available against such incidents;

(b) take steps for avoiding such incidents and prescribe the procedure for its reporting;

(c) take steps to rescue, protect and rehabilitate victims of such incidents; and

(d) create awareness and make available information among the public.

(2) Any person or registered organisation who or which has reason to believe that an act of abuse, violence or exploitation has been, or is being, or is likely to be committed against any person with disability, may give information about it to the Executive Magistrate within the local limits of whose jurisdiction such incidents occur.

(3) The Executive Magistrate on receipt of such information, shall take immediate steps to stop or prevent its occurrence, as the case may be, or pass such order as he deems fit for the protection of such person with disability including an order—

(a) to rescue the victim of such act, authorising the police or any organisation working for persons with disabilities to provide for the safe custody or rehabilitation of such person, or both, as the case may be;

(b) for providing protective custody to the person with disability, if such person so desires;

(c) to provide maintenance to such person with disability.

(4) Any police officer who receives a complaint or otherwise comes to know of abuse, violence or exploitation towards any person with disability shall inform the aggrieved person of—

(a) his or her right to apply for protection under sub-section (2) and the particulars of the Executive Magistrate having jurisdiction to provide assistance;

(b) the particulars of the nearest organisation or institution working for the rehabilitation of persons with disabilities;

(c) the right to free legal aid; and

(d) the right to file a complaint under the provisions of this Act or any other law dealing with such offence:

Provided that nothing in this section shall be construed in any manner as to relieve the police officer from his duty to proceed in accordance with law upon receipt of information as to the commission of a cognizable offence.

45 of 1860.

(5) If the Executive Magistrate finds that the alleged act or behaviour constitutes an offence under the Indian Penal Code, or under any other law for the time being in force, he may forward the complaint to that effect to the Judicial or Metropolitan Magistrate, as the case may be, having jurisdiction in the matter.

8. (1) The persons with disabilities shall have equal protection and safety in situations of risk, armed conflict, humanitarian emergencies and natural disasters.

Protection and safety.

53 of 2005.

(2) The National Disaster Management Authority and the State Disaster Management Authority shall take appropriate measures to ensure inclusion of persons with disabilities in its disaster management activities as defined under clause (e) of section 2 of the Disaster Management Act, 2005 for the safety and protection of persons with disabilities.

53 of 2005.

(3) The District Disaster Management Authority constituted under section 25 of the Disaster Management Act, 2005 shall maintain record of details of persons with disabilities in the district and take suitable measures to inform such persons of any situations of risk so as to enhance disaster preparedness.

(4) The authorities engaged in reconstruction activities subsequent to any situation of risk, armed conflict or natural disasters shall undertake such activities, in consultation with the concerned State Commissioner, in accordance with the accessibility requirements of persons with disabilities.

9. (1) No child with disability shall be separated from his or her parents on the ground of disability except on an order of competent court, if required, in the best interest of the child.

Home and family.

(2) Where the parents are unable to take care of a child with disability, the competent court shall place such child with his or her near relations, and failing that within the community in a family setting or in exceptional cases in shelter home run by the appropriate Government or non-governmental organisation, as may be required.

10. (1) The appropriate Government shall ensure that persons with disabilities have access to appropriate information regarding reproductive and family planning.

Reproductive rights.

(2) No person with disability shall be subject to any medical procedure which leads to infertility without his or her free and informed consent.

11. The Election Commission of India and the State Election Commissions shall ensure that all polling stations are accessible to persons with disabilities and all materials related to the electoral process are easily understandable by and accessible to them.

Accessibility in voting.

12. (1) The appropriate Government shall ensure that persons with disabilities are able to exercise the right to access any court, tribunal, authority, commission or any other body having judicial or quasi-judicial or investigative powers without discrimination on the basis of disability.

Access to justice.

(2) The appropriate Government shall take steps to put in place suitable support measures for persons with disabilities specially those living outside family and those disabled requiring high support for exercising legal rights.

(3) The National Legal Services Authority and the State Legal Services Authorities constituted under the Legal Services Authorities Act, 1987 shall make provisions including reasonable accommodation to ensure that persons with disabilities have access to any scheme, programme, facility or service offered by them equally with others.

39 of 1987.

(4) The appropriate Government shall take steps to—

(a) ensure that all their public documents are in accessible formats;

(b) ensure that the filing departments, registry or any other office of records are supplied with necessary equipment to enable filing, storing and referring to the documents and evidence in accessible formats; and

(c) make available all necessary facilities and equipment to facilitate recording of testimonies, arguments or opinion given by persons with disabilities in their preferred language and means of communication.

Legal
capacity.

13. (1) The appropriate Government shall ensure that the persons with disabilities have right, equally with others, to own or inherit property, movable or immovable, control their financial affairs and have access to bank loans, mortgages and other forms of financial credit.

(2) The appropriate Government shall ensure that the persons with disabilities enjoy legal capacity on an equal basis with others in all aspects of life and have the right to equal recognition everywhere as any other person before the law.

(3) When a conflict of interest arises between a person providing support and a person with disability in a particular financial, property or other economic transaction, then such supporting person shall abstain from providing support to the person with disability in that transaction:

Provided that there shall not be a presumption of conflict of interest just on the basis that the supporting person is related to the person with disability by blood, affinity or adoption.

(4) A person with disability may alter, modify or dismantle any support arrangement and seek the support of another:

Provided that such alteration, modification or dismantling shall be prospective in nature and shall not nullify any third party transaction entered into by the person with disability with the aforesaid support arrangement.

(5) Any person providing support to the person with disability shall not exercise undue influence and shall respect his or her autonomy, dignity and privacy.

Provision for
guardianship.

14. (1) Notwithstanding anything contained in any other law for the time being in force, on and from the date of commencement of this Act, where a district court or any designated authority, as notified by the State Government, finds that a person with disability, who had been provided adequate and appropriate support but is unable to take legally binding decisions, may be provided further support of a limited guardian to take legally binding decisions on his behalf in consultation with such person, in such manner, as may be prescribed by the State Government:

Provided that the District Court or the designated authority, as the case may be, may grant total support to the person with disability requiring such support or where the limited guardianship is to be granted repeatedly, in which case, the decision regarding the support to be provided shall be reviewed by the Court or the designated authority, as the case may be, to determine the nature and manner of support to be provided.

Explanation.—For the purposes of this sub-section, “limited guardianship” means a system of joint decision which operates on mutual understanding and trust between the guardian and the person with disability, which shall be limited to a specific period and for specific decision and situation and shall operate in accordance to the will of the person with disability.

(2) On and from the date of commencement of this Act, every guardian appointed under any provision of any other law for the time being in force, for a person with disability shall be deemed to function as a limited guardian.

(3) Any person with disability aggrieved by the decision of the designated authority appointing a legal guardian may prefer an appeal to such appellate authority, as may be notified by the State Government for the purpose.

15. (1) The appropriate Government shall designate one or more authorities to mobilise the community and create social awareness to support persons with disabilities in exercise of their legal capacity.

Designation of authorities to support.

(2) The authority designated under sub-section (1) shall take measures for setting up suitable support arrangements to exercise legal capacity by persons with disabilities living in institutions and those with high support needs and any other measures as may be required.

CHAPTER III

EDUCATION

16. The appropriate Government and the local authorities shall endeavour that all educational institutions funded or recognised by them provide inclusive education to the children with disabilities and towards that end shall—

Duty of educational institutions.

(i) admit them without discrimination and provide education and opportunities for sports and recreation activities equally with others;

(ii) make building, campus and various facilities accessible;

(iii) provide reasonable accommodation according to the individual's requirements;

(iv) provide necessary support individualised or otherwise in environments that maximise academic and social development consistent with the goal of full inclusion;

(v) ensure that the education to persons who are blind or deaf or both is imparted in the most appropriate languages and modes and means of communication;

(vi) detect specific learning disabilities in children at the earliest and take suitable pedagogical and other measures to overcome them;

(vii) monitor participation, progress in terms of attainment levels and completion of education in respect of every student with disability;

(viii) provide transportation facilities to the children with disabilities and also the attendant of the children with disabilities having high support needs.

17. The appropriate Government and the local authorities shall take the following measures for the purpose of section 16, namely:—

Specific measures to promote and facilitate inclusive education.

(a) to conduct survey of school going children in every five years for identifying children with disabilities, ascertaining their special needs and the extent to which these are being met:

Provided that the first survey shall be conducted within a period of two years from the date of commencement of this Act;

(b) to establish adequate number of teacher training institutions;

(c) to train and employ teachers, including teachers with disability who are qualified in sign language and Braille and also teachers who are trained in teaching children with intellectual disability;

(d) to train professionals and staff to support inclusive education at all levels of school education;

(e) to establish adequate number of resource centres to support educational institutions at all levels of school education;

(f) to promote the use of appropriate augmentative and alternative modes including means and formats of communication, Braille and sign language to supplement the use of one's own speech to fulfill the daily communication needs of persons with speech, communication or language disabilities and enables them to participate and contribute to their community and society;

(g) to provide books, other learning materials and appropriate assistive devices to students with benchmark disabilities free of cost up to the age of eighteen years;

(h) to provide scholarships in appropriate cases to students with benchmark disability;

(i) to make suitable modifications in the curriculum and examination system to meet the needs of students with disabilities such as extra time for completion of examination paper, facility of scribe or amanuensis, exemption from second and third language courses;

(j) to promote research to improve learning; and

(k) any other measures, as may be required.

Adult
education.

18. The appropriate Government and the local authorities shall take measures to promote, protect and ensure participation of persons with disabilities in adult education and continuing education programmes equally with others.

CHAPTER IV

SKILL DEVELOPMENT AND EMPLOYMENT

Vocational
training and
self-
employment.

19. (1) The appropriate Government shall formulate schemes and programmes including provision of loans at concessional rates to facilitate and support employment of persons with disabilities especially for their vocational training and self-employment.

(2) The schemes and programmes referred to in sub-section (1) shall provide for—

(a) inclusion of person with disability in all mainstream formal and non-formal vocational and skill training schemes and programmes;

(b) to ensure that a person with disability has adequate support and facilities to avail specific training;

(c) exclusive skill training programmes for persons with disabilities with active links with the market, for those with developmental, intellectual, multiple disabilities and autism;

(d) loans at concessional rates including that of microcredit;

(e) marketing the products made by persons with disabilities; and

(f) maintenance of disaggregated data on the progress made in the skill training and self-employment, including persons with disabilities.

Non-
discrimination
in
employment.

20. (1) No Government establishment shall discriminate against any person with disability in any matter relating to employment:

Provided that the appropriate Government may, having regard to the type of work carried on in any establishment, by notification and subject to such conditions, if any, exempt any establishment from the provisions of this section.

(2) Every Government establishment shall provide reasonable accommodation and appropriate barrier free and conducive environment to employees with disability.

(3) No promotion shall be denied to a person merely on the ground of disability.

(4) No Government establishment shall dispense with or reduce in rank, an employee who acquires a disability during his or her service:

Provided that, if an employee after acquiring disability is not suitable for the post he was holding, shall be shifted to some other post with the same pay scale and service benefits:

Provided further that if it is not possible to adjust the employee against any post, he may be kept on a supernumerary post until a suitable post is available or he attains the age of superannuation, whichever is earlier.

(5) The appropriate Government may frame policies for posting and transfer of employees with disabilities.

21. (1) Every establishment shall notify equal opportunity policy detailing measures proposed to be taken by it in pursuance of the provisions of this Chapter in the manner as may be prescribed by the Central Government.

Equal opportunity policy.

(2) Every establishment shall register a copy of the said policy with the Chief Commissioner or the State Commissioner, as the case may be.

22. (1) Every establishment shall maintain records of the persons with disabilities in relation to the matter of employment, facilities provided and other necessary information in compliance with the provisions of this Chapter in such form and manner as may be prescribed by the Central Government.

Maintenance of records.

(2) Every employment exchange shall maintain records of persons with disabilities seeking employment.

(3) The records maintained under sub-section (1) shall be open to inspection at all reasonable hours by such persons as may be authorised in their behalf by the appropriate Government.

23. (1) Every Government establishment shall appoint a Grievance Redressal Officer for the purpose of section 19 and shall inform the Chief Commissioner or the State Commissioner, as the case may be, about the appointment of such officer.

Appointment of Grievance Redressal Officer.

(2) Any person aggrieved with the non-compliance of the provisions of section 20, may file a complaint with the Grievance Redressal Officer, who shall investigate it and shall take up the matter with the establishment for corrective action.

(3) The Grievance Redressal Officer shall maintain a register of complaints in the manner as may be prescribed by the Central Government, and every complaint shall be inquired within two weeks of its registration.

(4) If the aggrieved person is not satisfied with the action taken on his or her complaint, he or she may approach the District-Level Committee on disability.

CHAPTER V

SOCIAL SECURITY, HEALTH, REHABILITATION AND RECREATION

24. (1) The appropriate Government shall within the limit of its economic capacity and development formulate necessary schemes and programmes to safeguard and promote the right of persons with disabilities for adequate standard of living to enable them to live independently or in the community:

Social security.

Provided that the quantum of assistance to the persons with disabilities under such schemes and programmes shall be at least twenty-five per cent. higher than the similar schemes applicable to others.

(2) The appropriate Government while devising these schemes and programmes shall give due consideration to the diversity of disability, gender, age, and socio-economic status.

(3) The schemes under sub-section (1) shall provide for,—

(a) community centres with good living conditions in terms of safety, sanitation, health care and counselling;

(b) facilities for persons including children with disabilities who have no family or have been abandoned, or are without shelter or livelihood;

(c) support during natural or man-made disasters and in areas of conflict;

(d) support to women with disability for livelihood and for upbringing of their children;

(e) access to safe drinking water and appropriate and accessible sanitation facilities especially in urban slums and rural areas;

(f) provisions of aids and appliances, medicine and diagnostic services and corrective surgery free of cost to persons with disabilities with such income ceiling as may be notified;

(g) disability pension to persons with disabilities subject to such income ceiling as may be notified;

(h) unemployment allowance to persons with disabilities registered with Special Employment Exchange for more than two years and who could not be placed in any gainful occupation;

(i) care-giver allowance to persons with disabilities with high support needs;

(j) comprehensive insurance scheme for persons with disability, not covered under the Employees State Insurance Schemes, or any other statutory or Government-sponsored insurance schemes;

(k) any other matter which the appropriate Government may think fit.

Healthcare.

25. (1) The appropriate Government and the local authorities shall take necessary measures for the persons with disabilities to provide,—

(a) free healthcare in the vicinity specially in rural area subject to such family income as may be notified;

(b) barrier-free access in all parts of Government and private hospitals and other healthcare institutions and centres;

(c) priority in attendance and treatment.

(2) The appropriate Government and the local authorities shall take measures and make schemes or programmes to promote healthcare and prevent the occurrence of disabilities and for the said purpose shall—

(a) undertake or cause to be undertaken surveys, investigations and research concerning the cause of occurrence of disabilities;

(b) promote various methods for preventing disabilities;

(c) screen all the children at least once in a year for the purpose of identifying “at-risk” cases;

(d) provide facilities for training to the staff at the primary health centres;

(e) sponsor or cause to be sponsored awareness campaigns and disseminate or cause to be disseminated information for general hygiene, health and sanitation;

(f) take measures for pre-natal, perinatal and post-natal care of mother and child;

(g) educate the public through the pre-schools, schools, primary health centres, village level workers and anganwadi workers;

(h) create awareness amongst the masses through television, radio and other mass media on the causes of disabilities and the preventive measures to be adopted;

(i) healthcare during the time of natural disasters and other situations of risk;

(j) essential medical facilities for life saving emergency treatment and procedures; and

(k) sexual and reproductive healthcare especially for women with disability.

Insurance schemes.

26. The appropriate Government shall, by notification, make insurance schemes for their employees with disabilities.

- 27.** (1) The appropriate Government and the local authorities shall within their economic capacity and development, undertake or cause to be undertaken services and programmes of rehabilitation, particularly in the areas of health, education and employment for all persons with disabilities. Rehabilitation.
- (2) For the purposes of sub-section (1), the appropriate Government and the local authorities may grant financial assistance to non-Governmental Organisations.
- (3) The appropriate Government and the local authorities, while formulating rehabilitation policies shall consult the non-Governmental Organisations working for the cause of persons with disabilities.
- 28.** The appropriate Government shall initiate or cause to be initiated research and development through individuals and institutions on issues which shall enhance habilitation and rehabilitation and on such other issues which are necessary for the empowerment of persons with disabilities. Research and development.
- 29.** The appropriate Government and the local authorities shall take measures to promote and protect the rights of all persons with disabilities to have a cultural life and to participate in recreational activities equally with others which include,— Culture and recreation.
- (a) facilities, support and sponsorships to artists and writers with disability to pursue their interests and talents;
- (b) establishment of a disability history museum which chronicles and interprets the historical experiences of persons with disabilities;
- (c) making art accessible to persons with disabilities;
- (d) promoting recreation centres, and other associational activities;
- (e) facilitating participation in scouting, dancing, art classes, outdoor camps and adventure activities;
- (f) redesigning courses in cultural and arts subjects to enable participation and access for persons with disabilities;
- (g) developing technology, assistive devices and equipments to facilitate access and inclusion for persons with disabilities in recreational activities; and
- (h) ensuring that persons with hearing impairment can have access to television programmes with sign language interpretation or sub-titles.
- 30.** (1) The appropriate Government shall take measures to ensure effective participation in sporting activities of the persons with disabilities. Sporting activities.
- (2) The sports authorities shall accord due recognition to the right of persons with disabilities to participate in sports and shall make due provisions for the inclusion of persons with disabilities in their schemes and programmes for the promotion and development of sporting talents.
- (3) Without prejudice to the provisions contained in sub-sections (1) and (2), the appropriate Government and the sports authorities shall take measures to,—
- (a) restructure courses and programmes to ensure access, inclusion and participation of persons with disabilities in all sporting activities;
- (b) redesign and support infrastructure facilities of all sporting activities for persons with disabilities;
- (c) develop technology to enhance potential, talent, capacity and ability in sporting activities of all persons with disabilities;
- (d) provide multi-sensory essentials and features in all sporting activities to ensure effective participation of all persons with disabilities;
- (e) allocate funds for development of state of art sport facilities for training of persons with disabilities;

(f) promote and organise disability specific sporting events for persons with disabilities and also facilitate awards to the winners and other participants of such sporting events.

CHAPTER VI

SPECIAL PROVISIONS FOR PERSONS WITH BENCHMARK DISABILITIES

35 of 2009.

31. (1) Notwithstanding anything contained in the Rights of Children to Free and Compulsory Education Act, 2009, every child with benchmark disability between the age of six to eighteen years shall have the right to free education in a neighbourhood school, or in a special school, of his choice.

Free education for children with benchmark disabilities.

(2) The appropriate Government and local authorities shall ensure that every child with benchmark disability has access to free education in an appropriate environment till he attains the age of eighteen years.

32. (1) All Government institutions of higher education and other higher education institutions receiving aid from the Government shall reserve not less than five per cent. seats for persons with benchmark disabilities.

Reservation in higher educational institutions.

(2) The persons with benchmark disabilities shall be given an upper age relaxation of five years for admission in institutions of higher education.

33. The appropriate Government shall—

Identification of posts for reservation.

(i) identify posts in the establishments which can be held by respective category of persons with benchmark disabilities in respect of the vacancies reserved in accordance with the provisions of section 34;

(ii) constitute an expert committee with representation of persons with benchmark disabilities for identification of such posts; and

(iii) undertake periodic review of the identified posts at an interval not exceeding three years.

34. (1) Every appropriate Government shall appoint in every Government establishment, not less than four per cent. of the total number of vacancies in the cadre strength in each group of posts meant to be filled with persons with benchmark disabilities of which, one per cent. each shall be reserved for persons with benchmark disabilities under clauses (a), (b) and (c) and one per cent. for persons with benchmark disabilities under clauses (d) and (e), namely:—

Reservation.

(a) blindness and low vision;

(b) deaf and hard of hearing;

(c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;

(d) autism, intellectual disability, specific learning disability and mental illness;

(e) multiple disabilities from amongst persons under clauses (a) to (d) including deaf-blindness in the posts identified for each disabilities:

Provided that the reservation in promotion shall be in accordance with such instructions as are issued by the appropriate Government from time to time:

Provided further that the appropriate Government, in consultation with the Chief Commissioner or the State Commissioner, as the case may be, may, having regard to the type of work carried out in any Government establishment, by notification and subject to such conditions, if any, as may be specified in such notifications exempt any Government establishment from the provisions of this section.

(2) Where in any recruitment year any vacancy cannot be filled up due to non-availability of a suitable person with benchmark disability or for any other sufficient reasons, such vacancy shall be carried forward in the succeeding recruitment year and if in the succeeding recruitment year also suitable person with benchmark disability is not available, it may first be filled by interchange among the five categories and only when

there is no person with disability available for the post in that year, the employer shall fill up the vacancy by appointment of a person, other than a person with disability:

Provided that if the nature of vacancies in an establishment is such that a given category of person cannot be employed, the vacancies may be interchanged among the five categories with the prior approval of the appropriate Government.

(3) The appropriate Government may, by notification, provide for such relaxation of upper age limit for employment of persons with benchmark disability, as it thinks fit.

35. The appropriate Government and the local authorities shall, within the limit of their economic capacity and development, provide incentives to employer in private sector to ensure that at least five per cent. of their work force is composed of persons with benchmark disability.

Incentives to employers in private sector.

36. The appropriate Government may, by notification, require that from such date, the employer in every establishment shall furnish such information or return as may be prescribed by the Central Government in relation to vacancies appointed for persons with benchmark disability that have occurred or are about to occur in that establishment to such special employment exchange as may be notified by the Central Government and the establishment shall thereupon comply with such requisition.

Special employment exchange.

37. The appropriate Government and the local authorities shall, by notification, make schemes in favour of persons with benchmark disabilities, to provide,—

Special schemes and development programmes.

(a) five per cent. reservation in allotment of agricultural land and housing in all relevant schemes and development programmes, with appropriate priority to women with benchmark disabilities;

(b) five per cent. reservation in all poverty alleviation and various developmental schemes with priority to women with benchmark disabilities;

(c) five per cent. reservation in allotment of land on concessional rate, where such land is to be used for the purpose of promoting housing, shelter, setting up of occupation, business, enterprise, recreation centres and production centres.

CHAPTER VII

SPECIAL PROVISIONS FOR PERSONS WITH DISABILITIES WITH HIGH SUPPORT NEEDS

38. (1) Any person with benchmark disability, who considers himself to be in need of high support, or any person or organisation on his or her behalf, may apply to an authority, to be notified by the appropriate Government, requesting to provide high support.

Special provisions for persons with disabilities with high support.

(2) On receipt of an application under sub-section (1), the authority shall refer it to an Assessment Board consisting of such Members as may be prescribed by the Central Government.

(3) The Assessment Board shall assess the case referred to it under sub-section (1) in such manner as may be prescribed by the Central Government, and shall send a report to the authority certifying the need of high support and its nature.

(4) On receipt of a report under sub-section (3), the authority shall take steps to provide support in accordance with the report and subject to relevant schemes and orders of the appropriate Government in this behalf.

CHAPTER VIII

DUTIES AND RESPONSIBILITIES OF APPROPRIATE GOVERNMENTS

39. (1) The appropriate Government, in consultation with the Chief Commissioner or the State Commissioner, as the case may be, shall conduct, encourage, support or promote awareness campaigns and sensitisation programmes to ensure that the rights of the persons with disabilities provided under this Act are protected.

Awareness campaigns.

(2) The programmes and campaigns specified under sub-section (1) shall also,—

(a) promote values of inclusion, tolerance, empathy and respect for diversity;

(b) advance recognition of the skills, merits and abilities of persons with disabilities and of their contributions to the workforce, labour market and professional fee;

(c) foster respect for the decisions made by persons with disabilities on all matters related to family life, relationships, bearing and raising children;

(d) provide orientation and sensitisation at the school, college, University and professional training level on the human condition of disability and the rights of persons with disabilities;

(e) provide orientation and sensitisation on disabling conditions and rights of persons with disabilities to employers, administrators and co-workers;

(f) ensure that the rights of persons with disabilities are included in the curriculum in Universities, colleges and schools.

Accessibility.

40. The Central Government shall, in consultation with the Chief Commissioner, formulate rules for persons with disabilities laying down the standards of accessibility for the physical environment, transportation, information and communications, including appropriate technologies and systems, and other facilities and services provided to the public in urban and rural areas.

Access to transport.

41. (1) The appropriate Government shall take suitable measures to provide,—

(a) facilities for persons with disabilities at bus stops, railway stations and airports conforming to the accessibility standards relating to parking spaces, toilets, ticketing counters and ticketing machines;

(b) access to all modes of transport that conform the design standards, including retrofitting old modes of transport, wherever technically feasible and safe for persons with disabilities, economically viable and without entailing major structural changes in design;

(c) accessible roads to address mobility necessary for persons with disabilities.

(2) The appropriate Government shall develop schemes programmes to promote the personal mobility of persons with disabilities at affordable cost to provide for,—

(a) incentives and concessions;

(b) retrofitting of vehicles; and

(c) personal mobility assistance.

Access to information and communication technology.

42. The appropriate Government shall take measures to ensure that,—

(i) all contents available in audio, print and electronic media are in accessible format;

(ii) persons with disabilities have access to electronic media by providing audio description, sign language interpretation and close captioning;

(iii) electronic goods and equipment which are meant for every day use are available in universal design.

Consumer goods.

43. The appropriate Government shall take measures to promote development, production and distribution of universally designed consumer products and accessories for general use for persons with disabilities.

Mandatory observance of accessibility norms.

44. (1) No establishment shall be granted permission to build any structure if the building plan does not adhere to the rules formulated by the Central Government under section 40.

(2) No establishment shall be issued a certificate of completion or allowed to take occupation of a building unless it has adhered to the rules formulated by the Central Government.

45. (1) All existing public buildings shall be made accessible in accordance with the rules formulated by the Central Government within a period not exceeding five years from the date of notification of such rules:

Time limit for making existing infrastructure and premises accessible and action for that purpose.

Provided that the Central Government may grant extension of time to the States on a case to case basis for adherence to this provision depending on their state of preparedness and other related parameters.

(2) The appropriate Government and the local authorities shall formulate and publish an action plan based on prioritisation, for providing accessibility in all their buildings and spaces providing essential services such as all primary health centres, civil hospitals, schools, railway stations and bus stops.

46. The service providers whether Government or private shall provide services in accordance with the rules on accessibility formulated by the Central Government under section 40 within a period of two years from the date of notification of such rules:

Time limit for accessibility by service providers.

Provided that the Central Government in consultation with the Chief Commissioner may grant extension of time for providing certain category of services in accordance with the said rules.

47. (1) Without prejudice to any function and power of Rehabilitation Council of India constituted under the Rehabilitation Council of India Act, 1992, the appropriate Government shall endeavour to develop human resource for the purposes of this Act and to that end shall,—

Human resource development.

34 of 1992.

(a) mandate training on disability rights in all courses for the training of Panchayati Raj Members, legislators, administrators, police officials, judges and lawyers;

(b) induct disability as a component for all education courses for schools, colleges and University teachers, doctors, nurses, para-medical personnel, social welfare officers, rural development officers, asha workers, anganwadi workers, engineers, architects, other professionals and community workers;

(c) initiate capacity building programmes including training in independent living and community relationships for families, members of community and other stakeholders and care providers on care giving and support;

(d) ensure independence training for persons with disabilities to build community relationships on mutual contribution and respect;

(e) conduct training programmes for sports teachers with focus on sports, games, adventure activities;

(f) any other capacity development measures as may be required.

(2) All Universities shall promote teaching and research in disability studies including establishment of study centres for such studies.

(3) In order to fulfil the obligation stated in sub-section (1), the appropriate Government shall in every five years undertake a need based analysis and formulate plans for the recruitment, induction, sensitisation, orientation and training of suitable personnel to undertake the various responsibilities under this Act.

48. The appropriate Government shall undertake social audit of all general schemes and programmes involving the persons with disabilities to ensure that the scheme and programmes do not have an adverse impact upon the persons with disabilities and need the requirements and concerns of persons with disabilities.

Social audit.

CHAPTER IX

REGISTRATION OF INSTITUTIONS FOR PERSONS WITH DISABILITIES AND GRANTS TO SUCH INSTITUTIONS

49. The State Government shall appoint an authority as it deems fit to be a competent authority for the purposes of this Chapter.

Competent authority.

Registration.

50. Save as otherwise provided under this Act, no person shall establish or maintain any institution for persons with disabilities except in accordance with a certificate of registration issued in this behalf by the competent authority:

Provided that an institution for care of mentally ill persons, which holds a valid licence under section 8 of the Mental Health Act, 1987 or any other Act for the time being in force, shall not be required to be registered under this Act.

14 of 1987.

Application and grant of certificate of registration

51. (1) Every application for a certificate of registration shall be made to the competent authority in such form and in such manner as may be prescribed by the State Government.

(2) On receipt of an application under sub-section (1), the competent authority shall make such enquiries as it may deem fit and on being satisfied that the applicant has complied with the requirements of this Act and the rules made thereunder, it shall grant a certificate of registration to the applicant within a period of ninety days of receipt of application and if not satisfied, the competent authority shall, by order, refuse to grant the certificate applied for:

Provided that before making any order refusing to grant a certificate, the competent authority shall give the applicant a reasonable opportunity of being heard and every order of refusal to grant a certificate shall be communicated to the applicant in writing.

(3) No certificate of registration shall be granted under sub-section (2) unless the institution with respect to which an application has been made is in a position to provide such facilities and meet such standards as may be prescribed by the State Government.

(4) The certificate of registration granted under sub-section (2) ,—

(a) shall, unless revoked under section 52 remain in force for such period as may be prescribed by the State Government;

(b) may be renewed from time to time for a like period; and

(c) shall be in such form and shall be subject to such conditions as may be prescribed by the State Government.

(5) An application for renewal of a certificate of registration shall be made not less than sixty days before the expiry of the period of validity.

(6) A copy of the certificate of registration shall be displayed by the institution in a conspicuous place.

(7) Every application made under sub-section (1) or sub-section (5) shall be disposed of by the competent authority within such period as may be prescribed by the State Government.

Revocation of registration

52. (1) The competent authority may, if it has reason to believe that the holder of a certificate of registration granted under sub-section (2) of section 51 has,—

(a) made a statement in relation to any application for the issue or renewal of the certificate which is incorrect or false in material particulars; or

(b) committed or has caused to be committed any breach of rules or any conditions subject to which the certificate was granted,

It may, after making such inquiry, as it deems fit, by order, revoke the certificate:

Provided that no such order shall be made until an opportunity is given to the holder of the certificate to show cause as to why the certificate of registration shall not be revoked.

(2) Where a certificate of registration in respect of an institution has been revoked under sub-section (1), such institution shall cease to function from the date of such revocation:

Provided that where an appeal lies under section 53 against the order of revocation, such institution shall cease to function,—

(a) where no appeal has been preferred immediately on the expiry of the period prescribed for the filing of such appeal; or

(b) where such appeal has been preferred, but the order of revocation has been upheld, from the date of the order of appeal.

(3) On the revocation of a certificate of registration in respect of an institution, the competent authority may direct that any person with disability who is an inmate of such institution on the date of such revocation, shall be—

(a) restored to the custody of his or her parent, spouse or lawful guardian, as the case may be; or

(b) transferred to any other institution specified by the competent authority.

(4) Every institution which holds a certificate of registration which is revoked under this section shall, immediately after such revocation, surrender such certificate to the competent authority.

53. (1) Any person aggrieved by the order of the competent authority refusing to grant a certificate of registration or revoking a certificate of registration may, within such period as may be prescribed by the State Government, prefer an appeal to such appellate authority, as may be notified by the State Government against such refusal or revocation.

Appeal

(2) The order of the appellate authority on such appeal shall be final.

54. Nothing contained in this Chapter shall apply to an institution for persons with disabilities established or maintained by the Central Government or a State Government.

Act not to apply to institutions established or maintained by Central or State Government.

55. The appropriate Government may within the limits of their economic capacity and development, grant financial assistance to registered institutions to provide services and to implement the schemes and programmes in pursuance of the provisions of this Act.

Assistance to registered institutions.

CHAPTER X

CERTIFICATION OF SPECIFIED DISABILITIES

56. The Central Government shall notify guidelines for the purpose of assessing the extent of specified disability in a person.

Guidelines for assessment of specified disabilities

57. (1) The appropriate Government shall designate persons, having requisite qualifications and experience, as certifying authorities, who shall be competent to issue the certificate of disability.

Designation of certifying authorities.

(2) The appropriate Government shall also notify the jurisdiction within which and the terms and conditions subject to which, the certifying authority shall perform its certification functions.

58. (1) Any person with specified disability, may apply, in such manner as may be prescribed by the Central Government, to a certifying authority having jurisdiction, for issuing of a certificate of disability.

Procedure for certification.

(2) On receipt of an application under sub-section (1), the certifying authority shall assess the disability of the concerned person in accordance with relevant guidelines notified under section 56, and shall, after such assessment, as the case may be,—

(a) issue a certificate of disability to such person, in such form as may be prescribed by the Central Government;

(b) inform him in writing that he has no specified disability.

(3) The certificate of disability issued under this section shall be valid across the country.

Appeal against a decision of certifying authority

59. (1) Any person aggrieved with decision of the certifying authority, may appeal against such decision, within such time and in such manner as may be prescribed by the State Government, to such appellate authority as the State Government may designate for the purpose.

(2) On receipt of an appeal, the appellate authority shall decide the appeal in such manner as may be prescribed by the State Government.

CHAPTER XI

CENTRAL AND STATE ADVISORY BOARDS ON DISABILITY AND DISTRICT LEVEL COMMITTEE

Constitution of Central Advisory Board on Disability.

60. (1) The Central Government shall, by notification, constitute a body to be known as the Central Advisory Board on Disability to exercise the powers conferred on, and to perform the functions assigned to it, under this Act.

(2) The Central Advisory Board shall consist of,—

(a) the Minister in charge of Department of Disability Affairs in the Central Government, Chairperson, ex officio;

(b) the Minister of State in charge dealing with Department of Disability Affairs in the Ministry in the Central Government, Vice Chairperson, ex officio;

(c) three Members of Parliament, of whom two shall be elected by Lok Sabha and one by the Rajya Sabha, Members, ex officio;

(d) the Ministers in charge of Disability Affairs of all States and Administrators or Lieutenant Governors of the Union territories, Members, ex officio;

(e) Secretaries to the Government of India in charge of the Ministries or Departments of Disability Affairs, Social Justice and Empowerment, School Education and Literacy, and Higher Education, Women and Child Development, Expenditure, Personnel and Training, Administrative Reforms and Public Grievances, Health and Family Welfare, Rural Development, Panchayati Raj, Industrial Policy and Promotion, Urban Development, Housing and Urban Poverty Alleviation, Science and Technology, Communications and Information Technology, Legal Affairs, Public Enterprises, Youth Affairs and Sports, Road Transport and Highways and Civil Aviation, Members, ex officio;

(f) Secretary, National Institute of Transforming India (NITI) Aayog, Member, ex officio;

(g) Chairperson, Rehabilitation Council of India, Member, ex officio;

(h) Chairperson, National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities, Member, ex officio;

(i) Chairman-cum-Managing Director, National Handicapped Finance Development Corporation, Member, ex officio;

(j) Chairman-cum-Managing Director, Artificial Limbs Manufacturing Corporation, Member, ex officio;

(k) Chairman, Railway Board, Member, ex officio;

(l) Director-General, Employment and Training, Ministry of Labour and Employment, Member, ex officio;

(m) Director, National Council for Educational Research and Training, Member, ex officio;

(n) Chairperson, National Council of Teacher Education, Member, ex officio;

(o) Chairperson, University Grants Commission, Member, ex officio;

(p) Chairperson, Medical Council of India, Member, ex officio;

(q) Directors of the following Institutes:—

- (i) National Institute for the Visually Handicapped, Dehradun;
(ii) National Institute for the Mentally Handicapped, Secundrabad;
(iii) Pandit Deen Dayal Upadhyay Institute for the Physically Handicapped,
New Delhi;
(iv) Ali Yavar Jung National Institute for the Hearing Handicapped, Mumbai;
(v) National Institute for the Orthopaedically Handicapped, Kolkata;
(vi) National Institute of Rehabilitation Training and Research, Cuttack;
(vii) National Institute for Empowerment of Persons with Multiple Disabilities,
Chennai;
(viii) National Institute for Mental Health and Sciences, Bangalore;
(ix) Indian Sign Language Research and Training Centre, New Delhi,
Members, ex officio;

(r) Members to be nominated by the Central Government,—

- (i) five Members who are experts in the field of disability and rehabilitation;
(ii) ten Members, as far as practicable, being persons with disabilities, to represent non-Governmental Organisations concerned with disabilities or disabled persons organisations:

Provided that out of the ten Members nominated, at least, five Members shall be women and at least one person each shall be from the Scheduled Castes and the Scheduled Tribes;

(iii) up to three representatives of national level chambers of commerce and industry;

(s) Joint Secretary to the Government of India dealing with the subject of disability policy, Member-Secretary, ex officio.

61. (1) Save as otherwise provided under this Act, a Member of the Central Advisory Board nominated under clause (r) of sub-section (2) of section 60 shall hold office for a term of three years from the date of his nomination:

Terms and conditions of Service of members.

Provided that such a Member shall, notwithstanding the expiration of his term, continue to hold office until his successor enters upon his office.

(2) The Central Government may, if it thinks fit, remove any Member nominated under clause (r) of sub-section (2) of section 60, before the expiry of his term of office after giving him a reasonable opportunity of showing cause against the same.

(3) A Member nominated under clause (r) of sub-section (2) of section 60 may at any time resign his office by writing under his hand addressed to the Central Government and the seat of the said Member shall thereupon become vacant.

(4) A casual vacancy in the Central Advisory Board shall be filled by a fresh nomination and the person nominated to fill the vacancy shall hold office only for the remainder of the term for which the Member in whose place he was so nominated.

(5) A Member nominated under sub-clause (i) or sub-clause (iii) of clause (r) of sub-section (2) of section 60 shall be eligible for renomination.

(6) The Members nominated under sub-clause (i) and sub-clause (ii) of clause (r) of sub-section (2) of section 60 shall receive such allowances as may be prescribed by the Central Government.

62. (1) No person shall be a Member of the Central Advisory Board, who —

Disqualifications.

(a) is, or at any time has been, adjudged insolvent or has suspended payment of his debts or has compounded with his creditors, or

(b) is of unsound mind and stands so declared by a competent court, or

(c) is, or has been, convicted of an offence which, in the opinion of the Central Government, involves moral turpitude, or

(d) is, or at any time has been, convicted of an offence under this Act, or

(e) has so abused his position in the opinion of the Central Government as a Member so as to render his continuance in the office is prejudicial interests of the general public.

(2) No order of removal shall be made by the Central Government under this section unless the Member concerned has been given a reasonable opportunity of showing cause

(3) Notwithstanding anything contained in sub-section (1) or sub-section (5) of section 61, a Member who has been removed under this section shall not be eligible for renomination as a Member.

Vacation of seats by Members.

63. If a Member of the Central Advisory Board becomes subject to any of the disqualifications specified in section 62, his seat shall become vacant.

Meetings of the Central Advisory Board on disability

64. The Central Advisory Board shall meet at least once in every six months and shall observe such rules of procedure in regard to the transaction of business at its meetings as may be prescribed.

Functions of Central Advisory Board on disability

65. (1) Subject to the provisions of this Act, the Central Advisory Board on disability shall be the national-level consultative and advisory body on disability matters, and shall facilitate the continuous evolution of a comprehensive policy for the empowerment of persons with disabilities and the full enjoyment of rights.

(2) In particular and without prejudice to the generality of the foregoing provisions, the Central Advisory Board on disability shall perform the following functions, namely:—

(a) advise the Central Government and the State Governments on policies, programmes, legislation and projects with respect to disability;

(b) develop a national policy to address issues concerning persons with disabilities;

(c) review and coordinate the activities of all Departments of the Government and other Governmental and non-Governmental Organisations which are dealing with matters relating to persons with disabilities;

(d) take up the cause of persons with disabilities with the concerned authorities and the international organisations with a view to provide for schemes and projects for the persons with disabilities in the national plans;

(e) recommend steps to ensure accessibility, reasonable accommodation, non-discrimination for persons with disabilities vis-à-vis information, services and the built environment and their participation in social life;

(f) monitor and evaluate the impact of laws, policies and programmes to achieve full participation of persons with disabilities; and

(g) such other functions as may be assigned from time to time by the Central Government.

State Advisory Board on disability.

66. (1) Every State Government shall, by notification, constitute a body to be known as the State Advisory Board on disability to exercise the powers conferred on, and to perform the function assigned to it, under this Act.

(2) The State Advisory Board shall consist of—

(a) the Minister in charge of the Department in the State Government dealing with disability matters, Chairperson, ex officio;

(b) the Minister of State or the Deputy Minister in charge of the Department in the State Government dealing with disability matters, if any, Vice-Chairperson, ex officio;

(c) secretaries to the State Government in charge of the Departments of Disability Affairs, School Education, Literacy and Higher Education, Women and Child Development, Finance, Personnel and Training, Health and Family Welfare, Rural Development, Panchayati Raj, Industrial Policy and Promotion, Labour and Employment, Urban Development, Housing and Urban Poverty Alleviation, Science and Technology, Information Technology, Public Enterprises, Youth Affairs and Sports, Road Transport and any other Department, which the State Government considers necessary, Members, ex officio;

(d) three Members of the State Legislature of whom two shall be elected by the Legislative Assembly and one by the Legislative Council, if any, and where there is no Legislative Council, three Members shall be elected by the Legislative Assembly, Members, ex officio.

(e) Members to be nominated by the State Government:—

(i) five Members who are experts in the field of disability and rehabilitation;

(ii) five Members to be nominated by the State Government by rotation to represent the districts in such manner as may be prescribed:

Provided that no nomination under this sub-clause shall be made except on the recommendation of the district administration concerned;

(iii) ten persons as far as practicable, being persons with disabilities, to represent non-Governmental Organisations or associations which are concerned with disabilities:

Provided that out of the ten persons nominated under this clause, at least, five shall be women and at least one person each shall be from the Scheduled Castes and the Scheduled Tribes;

(iv) not more than three representatives of the State Chamber of Commerce and Industry;

(f) officer not below the rank of Joint Secretary in the Department dealing with disability matters in the State Government, Member-Secretary, ex officio.

67. (1) Save as otherwise provided under this Act, a Member of the State Advisory Board nominated under clause (e) of sub-section (2) of section 66, shall hold office for a term of three years from the date of his nomination:

Terms and conditions of service of Members.

Provided that such a Member shall, notwithstanding the expiration of his term, continue to hold office until his successor enters upon his office.

(2) The State Government may, if it thinks fit, remove any Member nominated under clause (e) of sub-section (2) of section 66, before the expiry of his term of office after giving him a reasonable opportunity of showing cause against the same.

(3) A Member nominated under clause (e) of sub-section (2) of section 66 may at any time resign his office by writing under his hand addressed to the State Government and the seat of the said Member shall thereupon become vacant.

(4) A casual vacancy in the State Advisory Board shall be filled by a fresh nomination and the person nominated to fill the vacancy shall hold office only for the remainder of the term for which the Member in whose place he was so nominated.

(5) A Member nominated under sub-clause (i) or sub-clause (iii) of clause (e) of sub-section (2) of section 66 shall be eligible for renomination.

(6) the Members nominated under sub-clause (i) and sub-clause (ii) of clause (e) of sub-section (2) of section 66 shall receive such allowances as may be prescribed by the State Government.

68. (1) No person shall be a Member of the State Advisory Board, who—

Disqualification.

(a) is, or at any time has been, adjudged insolvent or has suspended payment of his debts or has compounded with his creditors, or

(b) is of unsound mind and stands so declared by a competent court, or

(c) is, or has been, convicted of an offence which, in the opinion of the State Government, involves moral turpitude, or

(d) is, or at any time has been, convicted of an offence under this Act, or

(e) has so abused in the opinion of the State Government his position as a Member as to render his continuance in the State Advisory Board detrimental to the interests of the general public.

(2) No order of removal shall be made by the State Government under this section unless the Member concerned has been given a reasonable opportunity of showing cause against the same.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (5) of section 67, a Member who has been removed under this section shall not be eligible for renomination as a Member.

Vacation of seats.

69. If a Member of the State Advisory Board becomes subject to any of the disqualifications specified in section 68 his seat shall become vacant.

Meeting of State Advisory Board on disability.

70. The State Advisory Board shall meet at least once in every six months and shall observe such rules or procedure in regard to the transaction of business at its meetings as may be prescribed by the State Government.

Functions of State Advisory Board on disability.

71. (1) Subject to the provisions of this Act, the State Advisory Board shall be the State-level consultative and advisory body on disability matters, and shall facilitate the continuous evolution of a comprehensive policy for the empowerment of persons with disabilities and the full enjoyment of rights.

(2) In particular and without prejudice to the generality of the foregoing provisions, the State Advisory Board on disability shall perform the following functions, namely:—

(a) advise the State Government on policies, programmes, legislation and projects with respect to disability;

(b) develop a State policy to address issues concerning persons with disabilities;

(c) review and coordinate the activities of all Departments of the State Government and other Governmental and non-Governmental Organisations in the State which are dealing with matters relating to persons with disabilities;

(d) take up the cause of persons with disabilities with the concerned authorities and the international organisations with a view to provide for schemes and projects for the persons with disabilities in the State plans;

(e) recommend steps to ensure accessibility, reasonable accommodation, nondiscrimination for persons with disabilities, services and the built environment and their participation in social life on an equal basis with others;

(f) monitor and evaluate the impact of laws, policies and programmes designed to achieve full participation of persons with disabilities; and

(g) such other functions as may be assigned from time to time by the State Government.

District level Committee on disability.

72. The State Government shall constitute District-level Committee on disability to perform such functions as may be prescribed by it.

Vacancies not to invalidate proceedings.

73. No act or proceeding of the Central Advisory Board on disability, a State Advisory Board on disability, or a District-level Committee on disability shall be called in question on the ground merely of the existence of any vacancy in or any defect in the constitution of such Board or Committee, as the case may be.

CHAPTER XII

CHIEF COMMISSIONER AND STATE COMMISSIONER FOR PERSONS WITH DISABILITIES

74. (1) The Central Government may, by notification, appoint a Chief Commissioner for Persons with Disabilities (hereinafter referred to as the "Chief Commissioner") for the purposes of this Act.

Appointment of Chief Commissioner and Commissioners.

(2) The Central Government may, by notification appoint two Commissioners to assist the Chief Commissioner, of which one Commissioner shall be a persons with disability.

(3) A person shall not be qualified for appointment as the Chief Commissioner or Commissioner unless he has special knowledge or practical experience in respect of matters relating to rehabilitation.

(4) The salary and allowances payable to and other terms and conditions of service (including pension, gratuity and other retirement benefits) of the Chief Commissioner and Commissioners shall be such as may be prescribed by the Central Government.

(5) The Central Government shall determine the nature and categories of officers and other employees required to assist the Chief Commissioner in the discharge of his functions and provide the Chief Commissioner with such officers and other employees as it thinks fit.

(6) The officers and employees provided to the Chief Commissioner shall discharge their functions under the general superintendence and control of the Chief Commissioner.

(7) The salaries and allowances and other conditions of service of officers and employees shall be such as may be prescribed by the Central Government.

(8) The Chief Commissioner shall be assisted by an advisory committee comprising of not more than eleven members drawn from the experts from different disabilities in such manner as may be prescribed by the Central Government.

75. (1) The Chief Commissioner shall—

Functions of Chief Commissioner.

(a) identify, suo motu or otherwise, the provisions of any law or policy, programme and procedures, which are inconsistent with this Act and recommend necessary corrective steps;

(b) inquire, suo motu or otherwise, deprivation of rights of persons with disabilities and safeguards available to them in respect of matters for which the Central Government is the appropriate Government and take up the matter with appropriate authorities for corrective action;

(c) review the safeguards provided by or under this Act or any other law for the time being in force for the protection of rights of persons with disabilities and recommend measures for their effective implementation;

(d) review the factors that inhibit the enjoyment of rights of persons with disabilities and recommend appropriate remedial measures;

(e) study treaties and other international instruments on the rights of persons with disabilities and make recommendations for their effective implementation;

(f) undertake and promote research in the field of the rights of persons with disabilities;

(g) promote awareness of the rights of persons with disabilities and the safeguards available for their protection;

(h) monitor implementation of the provisions of this Act and schemes, programmes meant for persons with disabilities;

(i) monitor utilisation of funds disbursed by the Central Government for the benefit of persons with disabilities; and

(j) perform such other functions as the Central Government may assign.

(2) The Chief Commissioner shall consult the Commissioners on any matter while discharging its functions under this Act.

Action of appropriate authorities on recommendation of Chief Commissioner.

76. Whenever the Chief Commissioner makes a recommendation to an authority in pursuance of clause (b) of section 75, that authority shall take necessary action on it, and inform the Chief Commissioner of the action taken within three months from the date of receipt of the recommendation:

Provided that where an authority does not accept a recommendation, it shall convey reasons for non-acceptance to the Chief Commissioner within a period of three months, and shall also inform the aggrieved person.

Powers of Chief Commissioner

77. (1) The Chief Commissioner shall, for the purpose of discharging his functions under this Act, have the same powers of a civil court as are vested in a court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

5 of 1908

- (a) summoning and enforcing the attendance of witnesses;
- (b) requiring the discovery and production of any documents;
- (c) requisitioning any public record or copy thereof from any court or office;
- (d) receiving evidence on affidavits; and
- (e) issuing commissions for the examination of witnesses or documents.

(2) Every proceeding before the Chief Commissioner shall be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Chief Commissioner shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

45 of 1860

2 of 1974

Annual and special reports by Chief Commissioner.

78. (1) The Chief Commissioner shall submit an annual report to the Central Government and may at any time submit special reports on any matter, which, in his opinion, is of such urgency or importance that it shall not be deferred till submission of the annual report.

(2) The Central Government shall cause the annual and the special reports of the Chief Commissioner to be laid before each House of Parliament, along with a memorandum of action taken or proposed to be taken on his recommendations and the reasons for nonacceptance the recommendations, if any.

(3) The annual and special reports shall be prepared in such form, manner and contain such details as may be prescribed by the Central Government.

Appointment of State Commissioner in States.

79. (1) The State Government may, by notification, appoint a State Commissioner for Persons with Disabilities (hereinafter referred to as the "State Commissioner") for the purposes of this Act.

(2) A person shall not be qualified for appointment as the State Commissioner unlesshe has special knowledge or practical experience in respect of matters relating to rehabilitation.

(3) The salary and allowances payable to and other terms and conditions of service (including pension, gratuity and other retirement benefits) of the State Commissioner shall be such as may be prescribed by the State Government.

(4) The State Government shall determine the nature and categories of officers and other employees required to assist the State Commissioner in the discharge of his functions and provide the State Commissioner with such officers and other employees as it thinks fit.

(5) The officers and employees provided to the State Commissioner shall discharge his functions under the general superintendence and control of the State Commissioner.

(6) The salaries and allowances and other conditions of service of officers and employees shall be such as may be prescribed by the State Government.

(7) The State Commissioner shall be assisted by an advisory committee comprising of not more than five members drawn from the experts in the disability sector in such manner as may be prescribed by the State Government.

80. The State Commissioner shall—

(a) identify, suo motu or otherwise, provision of any law or policy, programme and procedures, which are in consistent with this Act, and recommend necessary corrective steps;

(b) inquire, suo motu or otherwise deprivation of rights of persons with disabilities and safeguards available to them in respect of matters for which the State Government is the appropriate Government and take up the matter with appropriate authorities for corrective action;

(c) review the safeguards provided by or under this Act or any other law for the time being in force for the protection of rights of persons with disabilities and recommend measures for their effective implementation;

(d) review the factors that inhibit the enjoyment of rights of persons with disabilities and recommend appropriate remedial measures;

(e) undertake and promote research in the field of the rights of persons with disabilities;

(f) promote awareness of the rights of persons with disabilities and the safeguards available for their protection;

(g) monitor implementation of the provisions of this Act and schemes, programmes meant for persons with disabilities;

(h) monitor utilisation of funds disbursed by the State Government for the benefits of persons with disabilities; and

(i) perform such other functions as the State Government may assign.

81. Whenever the State Commissioner makes a recommendation to an authority in pursuance of clause (b) of section 80, that authority shall take necessary action on it, and inform the State Commissioner of the action taken within three months from the date of receipt of the recommendation:

Provided that where an authority does not accept a recommendation, it shall convey reasons for non-acceptance to the State Commissioner for Persons with Disabilities within the period of three months, and shall also inform the aggrieved person.

82. (1) The State Commissioner shall, for the purpose of discharging their functions under this Act, have the same powers of a civil court as are vested in a court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of witnesses;

(b) requiring the discovery and production of any documents;

(c) requisitioning any public record or copy thereof from any court or office;

(d) receiving evidence on affidavits; and

(e) issuing commissions for the examination of witnesses or documents.

(2) Every proceeding before the State Commissioner shall be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the State Commissioners shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

83. (1) The State Commissioner shall submit an annual report to the State Government and may at any time submit special reports on any matter, which, in its opinion, is of such urgency or importance that it shall not be deferred till submission of the annual report.

Functions of
State
Commissioner

Action by
appropriate
authorities
on
recommenda-
tion of State
Commissioner.

Powers of
State
Commissioner.

5 of 1908

45 of 1860

2 of 1974.

Annual and
special
reports by
State
Commissioner.

(2) The State Government shall cause the annual and the special reports of the State Commissioner for persons with disabilities to be laid before each House of State Legislature where it consists of two Houses or where such Legislature consist of one House, before that House along with a memorandum of action taken or proposed to be taken on the recommendation of the State Commissioner and the reasons for non-acceptance the recommendations, if any.

(3) The annual and special reports shall be prepared in such form, manner and contain such details as may be prescribed by the State Government.

CHAPTER XIII

SPECIAL COURT

Special Court

84. For the purpose of providing speedy trial, the State Government shall, with the concurrence of the Chief Justice of the High Court, by notification, specify for each district, a Court of Session to be a Special Court to try the offences under this Act.

Special Public Prosecutor.

85. (1) For every Special Court, the State Government may, by notification, specify a Public Prosecutor or appoint an advocate, who has been in practice as an advocate for not less than seven years, as a Special Public Prosecutor for the purpose of conducting cases in that Court.

(2) The Special Public Prosecutor appointed under sub-section (1) shall be entitled to receive such fees or remuneration as may be prescribed by the State Government.

CHAPTER XIV

NATIONAL FUND FOR PERSONS WITH DISABILITIES

National Fund for persons with disabilities.

86. (1) There shall be constituted a Fund to be called the National Fund for persons with disabilities and there shall be credited thereto—

(a) all sums available under the Fund for people with disabilities, constituted vide notification No. S.O. 573 (E), dated the 11th August, 1983 and the Trust Fund for Empowerment of Persons with Disabilities, constituted vide notification No. 30-03/2004-DDII, dated the 21st November, 2006, under the Charitable Endowment Act, 1890.

6 of 1890

(b) all sums payable by banks, corporations, financial institutions in pursuance of judgment dated the 16th April, 2004 of the Hon'ble Supreme Court in Civil Appeal Nos. 4655 and 5218 of 2000;

(c) all sums received by way of grant, gifts, donations, benefactions, bequests or transfers;

(d) all sums received from the Central Government including grants-in-aid;

(e) all sums from such other sources as may be decided by the Central Government.

(2) The Fund for persons with disabilities shall be utilised and managed in such manner as may be prescribed.

Accounts and audit.

87. (1) The Central Government shall maintain proper accounts and other relevant records and prepare an annual statement of accounts of the Fund including the income and expenditure accounts in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred by him in connection with such audit shall be payable from the Fund to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any other person appointed by him in connection with the audit of the accounts of the Fund shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India generally has in connection with the audit of the Government accounts, and in particular, shall have the right to demand production of books of account, connected vouchers and other documents and papers and to inspect any of the offices of the Fund.

(4) The accounts of the Fund as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be laid before each House of Parliament by the Central Government.

CHAPTER XV

STATE FUND FOR PERSONS WITH DISABILITIES

88. (1) There shall be constituted a Fund to be called the State Fund for persons with disabilities by a State Government in such manner as may be prescribed by the State Government.

State Fund for persons with disabilities.

(2) The State Fund for persons with disabilities shall be utilised and managed in such manner as may be prescribed by the State Government.

(3) Every State Government shall maintain proper accounts and other relevant records of the State Fund for persons with disabilities including the income and expenditure accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor-General of India.

(4) The accounts of the State Fund for persons with disabilities shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred by him in connection with such audit shall be payable from the State Fund to the Comptroller and Auditor-General of India.

(5) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the State Fund for persons with disabilities shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India generally has in connection with the audit of the Government accounts, and in particular, shall have right to demand production of books of accounts, connected vouchers and other documents and papers and to inspect any of the offices of the State Fund.

(6) The accounts of the State Fund for persons with disabilities as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be laid before each House of the State Legislature where it consists of two Houses or where such Legislature consists of one House before that House.

CHAPTER XVI

OFFENCES AND PENALTIES

89. Any person who contravenes any of the provisions of this Act, or of any rule made thereunder shall for first contravention be punishable with fine which may extend to ten thousand rupees and for any subsequent contravention with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees.

Punishment for contravention of provisions of Act or rules or regulations made thereunder.

90. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director,

manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

Punishment for fraudulently availig any benefit meant for persons with benchmark disabilities.

91. Whoever, fraudulently avails or attempts to avail any benefit meant for persons with benchmark disabilities, shall be punishable with imprisonment for a term which may extend to two years or with fine which may extend to one lakh rupees or with both.

Punishment for offences of atrocities.

92. Whoever,—

(a) intentionally insults or intimidates with intent to humiliate a person with disability in any place within public view;

(b) assaults or uses force to any person with disability with intent to dishonour him or outrage the modesty of a woman with disability;

(c) having the actual charge or control over a person with disability voluntarily or knowingly denies food or fluids to him or her;

(d) being in a position to dominate the will of a child or woman with disability and uses that position to exploit her sexually;

(e) voluntarily injures, damages or interferes with the use of any limb or sense or any supporting device of a person with disability;

(f) performs, conducts or directs any medical procedure to be performed on a woman with disability which leads to or is likely to lead to termination of pregnancy without her express consent except in cases where medical procedure for termination of pregnancy is done in severe cases of disability and with the opinion of a registered medical practitioner and also with the consent of the guardian of the woman with disability,

shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to five years and with fine.

Punishment for failure to furnish information

93. Whoever, fails to produce any book, account or other documents or to furnish any statement, information or particulars which, under this Act or any order, or direction made or given thereunder, is duty bound to produce or furnish or to answer any question put in pursuance of the provisions of this Act or of any order, or direction made or given thereunder, shall be punishable with fine which may extend to twenty-five thousand rupees in respect of each offence, and in case of continued failure or refusal, with further fine which may extend to one thousand rupees for each day, of continued failure or refusal after the date of original order imposing punishment of fine.

Previous sanction of appropriate Government.

94. No Court shall take cognizance of an offence alleged to have been committed by an employee of the appropriate Government under this Chapter, except with the previous sanction of the appropriate Government or a complaint is filed by an officer authorised by it in this behalf.

Alternative punishments.

95. Where an act or omission constitutes an offence punishable under this Act and also under any other Central or State Act, then, notwithstanding anything contained in any other law for the time being in force, the offender found guilty of such offence shall be liable to punishment only under such Act as provides for punishment which is greater in degree.

CHAPTER XVII

MISCELLANEOUS

- 96.** The provisions of this Act shall be in addition to, and not in derogation of, the provisions of any other law for the time being in force. Application of other laws not barred
- 97.** No suit, prosecution or other legal proceeding shall lie against the appropriate Government or any officer of the appropriate Government or any officer or employee of the Chief Commissioner or the State Commissioner for anything which is in good faith done or intended to be done under this Act or the rules made thereunder. Protection of action taken in good faith.
- 98.** (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions or give such directions, not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty: Power to remove difficulties
- Provided that no such order shall be made under this section after the expiry of the period of two years from the date of commencement of this Act.
- (2) Every order made under this section shall be laid as soon as may be, after it is made, before each House of Parliament.
- 99.** (1) On the recommendations made by the appropriate Government or otherwise, if the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend the Schedule and any such notification being issued, the Schedule shall be deemed to have been amended accordingly. Power to amend Schedule.
- (2) Every such notification shall, as soon as possible after it is issued, shall be laid before each House of Parliament.
- 100.** (1) The Central Government may, subject to the condition of previous publication, by notification, make rules for carrying out the provisions of this Act. Power to Central Government to make rules.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—
- (a) the manner of constituting the Committee for Research on Disability under sub-section (2) of section 6;
- (b) the manner of notifying the equal opportunity policy under sub-section (1) of section 21;
- (c) the form and manner of maintaining records by every establishment under sub-section (1) of section 22;
- (d) the manner of maintenance of register of complaints by grievance redressal officer under sub-section (3) of section 23;
- (e) the manner of furnishing information and return by establishment to the Special Employment Exchange under section 36;
- (f) the composition of the Assessment Board under sub-section (2) and manner of assessment to be made by the Assessment Board under sub-section (3) of section 38;
- (g) rules for person with disabilities laying down the standards of accessibility under section 40;
- (h) the manner of application for issuance of certificate of disability under sub-section (1) and form of certificate of disability under sub-section (2) of section 58;
- (i) the allowances to be paid to nominated Members of the Central Advisory Board under sub-section (6) of section 61;
- (j) the rules of procedure for transaction of business in the meetings of the Central Advisory Board under section 64;

(k) the salaries and allowances and other conditions of services of Chief Commissioner and Commissioners under sub-section (4) of section 74;

(l) the salaries and allowances and conditions of services of officers and staff of the Chief Commissioner under sub-section (7) of section 74;

(m) the composition and manner of appointment of experts in the advisory committee under sub-section (8) of section 74;

(n) the form, manner and content of annual report to be prepared and submitted by the Chief Commissioner under sub-section (3) of section 78;

(o) the procedure, manner of utilisation and management of the Fund under sub-section (2) of section 86; and

(p) the form for preparation of accounts of Fund under sub-section (1) of section 87.

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

Power of State Government to make rules.

101. (1) The State Government may, subject to the condition of previous publication, by notification, make rules for carrying out the provisions of this Act, not later than six months from the date of commencement of this Act.

(2) In particular, and without prejudice to the generality of foregoing powers, such rules may provide for all or any of the following matters, namely:—

(a) the manner of constituting the Committee for Research on Disability under sub-section (2) of section 5;

(b) the manner of providing support of a limited guardian under sub-section (1) of section 14;

(c) the form and manner of making an application for certificate of registration under sub-section (1) of section 51;

(d) the facilities to be provided and standards to be met by institutions for grant of certificate of registration under sub-section (3) of section 51;

(e) the validity of certificate of registration, the form of, and conditions attached to, certificate of registration under sub-section (4) of section 51;

(f) the period of disposal of application for certificate of registration under sub-section (7) of section 51;

(g) the period within which an appeal to be made under sub-section (1) of section 53;

(h) the time and manner of appealing against the order of certifying authority under sub-section (1) and manner of disposal of such appeal under sub-section (2) of section 59;

(i) the allowances to be paid to nominated Members of the State Advisory Board under sub-section (6) of section 67;

(j) the rules of procedure for transaction of business in the meetings of the State Advisory Board under section 70;

(k) the composition and functions of District Level Committee under section 72.

(l) salaries, allowances and other conditions of services of the State Commissioner under sub-section (3) of section 79;

(m) the salaries, allowances and conditions of services of officers and staff of the State Commissioner under sub-section (3) of section 79;

(n) the composition and manner of appointment of experts in the advisory committee under sub-section (7) of section 79;

(o) the form, manner and content of annual and special reports to be prepared and submitted by the State Commissioner under sub-section (3) of section 83;

(p) the fee or remuneration to be paid to the Special Public Prosecutor under sub-section (2) of section 85;

(q) the manner of constitution of State Fund for persons with disabilities under sub-section (1), and the manner of utilisation and management of State Fund under sub-section (2) of section 88;

(r) the form for preparation of accounts of the State Fund for persons with disabilities under sub-section (3) of section 88.

(3) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such State Legislature consists of one House, before that House.

1 of 1996

102. (1) The Persons with Disabilities (Equal Opportunity Protection of Rights and Full Participation) Act, 1995 is hereby repealed.

Repeal and savings

(2) Notwithstanding the repeal of the said Act, anything done or any action taken under the said Act, shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

[See clause (zc) of section 2]

SPECIFIED DISABILITY

1. Physical disability.—

A. Locomotor disability (a person's inability to execute distinctive activities associated with movement of self and objects resulting from affliction of musculoskeletal or nervous system or both), including—

(a) "leprosy cured person" means a person who has been cured of leprosy but is suffering from—

(i) loss of sensation in hands or feet as well as loss of sensation and paresis in the eye and eye-lid but with no manifest deformity;

(ii) manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;

(iii) extreme physical deformity as well as advanced age which prevents him/her from undertaking any gainful occupation, and the expression "leprosy cured" shall construed accordingly;

(b) "cerebral palsy" means a Group of non-progressive neurological condition affecting body movements and muscle coordination, caused by damage to one or more specific areas of the brain, usually occurring before, during or shortly after birth;

(c) "dwarfism" means a medical or genetic condition resulting in an adult height of 4 feet 10 inches (147 centimeters) or less;

(d) "muscular dystrophy" means a group of hereditary genetic muscle disease that weakens the muscles that move the human body and persons with multiple dystrophy have incorrect and missing information in their genes, which prevents them from making the proteins they need for healthy muscles. It is characterised by progressive skeletal muscle weakness, defects in muscle proteins, and the death of muscle cells and tissue;

(e) "acid attack victims" means a person disfigured due to violent assaults by throwing of acid or similar corrosive substance.

B. Visual impairment—

(a) "blindness" means a condition where a person has any of the following conditions, after best correction—

(i) total absence of sight; or

(ii) visual acuity less than 3/60 or less than 10/200 (Snellen) in the better eye with best possible correction; or

(iii) limitation of the field of vision subtending an angle of less than 10 degree.

(b) "low-vision" means a condition where a person has any of the following conditions, namely:—

(i) visual acuity not exceeding 6/18 or less than 20/60 upto 3/60 or upto 10/200 (Snellen) in the better eye with best possible corrections; or

(ii) limitation of the field of vision subtending an angle of less than 40 degree up to 10 degree.

C. Hearing impairment—

(a) "deaf" means persons having 70 DB hearing loss in speech frequencies in both ears;

(b) "hard of hearing" means person having 60 DB to 70 DB hearing loss in speech frequencies in both ears;

D. "speech and language disability" means a permanent disability arising out of conditions such as laryngectomy or aphasia affecting one or more components of speech and language due to organic or neurological causes.

2. Intellectual disability, a condition characterised by significant limitation both in intellectual functioning (reasoning, learning, problem solving) and in adaptive behaviour which covers a range of every day, social and practical skills, including—

(a) "specific learning disabilities" means a heterogeneous group of conditions wherein there is a deficit in processing language, spoken or written, that may manifest itself as a difficulty to comprehend, speak, read, write, spell, or to do mathematical calculations and includes such conditions as perceptual disabilities, dyslexia, dysgraphia, dyscalculia, dyspraxia and developmental aphasia;

(b) "autism spectrum disorder" means a neuro-developmental condition typically appearing in the first three years of life that significantly affects a person's ability to communicate, understand relationships and relate to others, and is frequently associated with unusual or stereotypical rituals or behaviours.

3. Mental behaviour,—

"mental illness" means a substantial disorder of thinking, mood, perception, orientation or memory that grossly impairs judgment, behaviour, capacity to recognise reality or ability to meet the ordinary demands of life, but does not include retardation which is a condition of arrested or incomplete development of mind of a person, specially characterised by subnormality of intelligence.

4. Disability caused due to—

(a) chronic neurological conditions, such as—

(i) "multiple sclerosis" means an inflammatory, nervous system disease in which the myelin sheaths around the axons of nerve cells of the brain and spinal cord are damaged, leading to demyelination and affecting the ability of nerve cells in the brain and spinal cord to communicate with each other;

(ii) "parkinson's disease" means a progressive disease of the nervous system marked by tremor, muscular rigidity, and slow, imprecise movement, chiefly affecting middle-aged and elderly people associated with degeneration of the basal ganglia of the brain and a deficiency of the neurotransmitter dopamine.

(b) Blood disorder—

(i) "haemophilia" means an inheritable disease, usually affecting only male but transmitted by women to their male children, characterised by loss or impairment of the normal clotting ability of blood so that a minor wound may result in fatal bleeding;

(ii) "thalassemia" means a group of inherited disorders characterised by reduced or absent amounts of haemoglobin.

(iii) "sickle cell disease" means a hemolytic disorder characterised by chronic anemia, painful events, and various complications due to associated tissue and organ damage; "hemolytic" refers to the destruction of the cell membrane of red blood cells resulting in the release of hemoglobin.

5. Multiple Disabilities (more than one of the above specified disabilities) including deaf blindness which means a condition in which a person may have combination of hearing and visual impairments causing severe communication, developmental, and educational problems.

6. Any other category as may be notified by the Central Government.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 28th December 2016.

The following Act of Parliament received the assent of the President on the 27th December, 2016 and is hereby re-published for general information:—

THE APPROPRIATION (NO. 4) ACT, 2016

Act No. 50 OF 2016

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2014, in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (No. 4) Act, 2016. Short title
2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of seven hundred seventy-three crore thirty-one lakh four thousand four hundred eighty-three rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2014, in excess of the amounts granted for those services and for that year. Issue of Rs. 773,31,04,483 out of the Consolidated Fund of India to meet certain excess expenditure for the year ended on the 31st March 2014.
3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2014. Appropriation.

THE SCHEDULE

(See sections 2 and 3)

Vote	No. of Excess	Services and purposes	Voted portion	Charged portion	Total
			Rs.	Rs.	Rs.
20		Ministry of Defence Revenue	35,88,89,749	...	35,88,89,749
21		Defence Pensions .....Revenue	...	74,86,943	74,86,943
23		Defence Services - Navy .....Revenue	120,40,30,532	...	120,40,30,532
24		Defence Services – Air Force .....Revenue	186,72,28,987	...	186,72,28,987
25		Defence Ordnance Factories .....Revenue	425,73,40,471	85,94,831	426,59,35,302
32		Ministry of External Affairs .....Capital	2,95,32,970	...	2,95,32,970
		TOTAL	771,70,22,709	1,60,81,774	773,31,04,483

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.

New Delhi, the 28th December 2016.

The following Act of Parliament received the assent of the President on the 27th December, 2016 and is hereby re-published for general information:—

THE APPROPRIATION (NO. 5) ACT, 2016

Act No. 51 OF 2016

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2016-17.

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

- | | |
|--|---|
| <p>1. This Act may be called the Appropriation (No. 5) Act, 2016.</p> | <p>Short title</p> |
| <p>2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fifty-nine thousand nine hundred seventy-eight crore and twenty-nine lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2016-17 in respect of the services specified in column 2 of the Schedule.</p> | <p>Issue of Rs. 59978,29,00,000 out of the Consolidated Fund of India for the financial year 2016-17.</p> |
| <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.</p> | <p>Appropriation.</p> |

THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Services and Purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers Welfare... .. Revenue	6192,57,00,000	..	6192,57,00,000
3	Department of Animal Husbandry, Dairying and Fisheries..... Revenue	3,00,000	..	3,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) Revenue	4,00,000	..	4,00,000
9	Ministry of Civil Aviation .....Capital	861,65,00,000	..	861,65,00,000
11	Department of Commerce Revenue	89,94,00,000	..	89,94,00,000`
	Capital	110,00,00,000	..	110,00,00,000
12	Department of Industrial Policy and Promotion Revenue	1,00,000	..	1,00,000
14	Department of Telecommunications Revenue	4007,64,00,000	..	4007,64,00,000
15	Department of Electronics and Information Technology..... Revenue	2,44,00,000	..	2,44,00,000
16	Department of Consumer Affairs .....Revenue	1988,39,00,000	..	1988,39,00,000
17	Department of Food and Public Distribution .....Revenue	250,00,00,000	..	250,00,00,000

No. of Vote	Services and Purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
18	Ministry of Corporate Affairs Revenue	14,29,00,000	..	14,29,00,000
19	Ministry of Culture Revenue	2,00,000	..	2,00,000
20	Ministry of Defence (Miscellaneous) Revenue	3512,00,00,000	..	3512,00,00,000
	Capital	1000,00,00,000	..	1000,00,00,000
22	Defence Services (Revenue) Revenue	1000,00,00,000	..	1000,00,00,000
24	Ministry of Development of North Eastern Region..... Revenue	1,00,000	6,50,00,000	6,51,00,000
25	Ministry of Drinking Water and Sanitation. Revenue	4000,00,00,000	..	4000,00,00,000
26	Ministry of Earth Sciences Revenue	1,00,000	..	1,00,000
27	Ministry of Environment, Forests and Climate Change..... Revenue	3,00,000	..	3,00,000
28	Ministry of External Affairs Revenue	2,00,000	..	2,00,000
29	Department of Economic Affairs Revenue	20,04,00,000	..	20,04,00,000
	Capital	2,00,000	..	2,00,000
30	Department of Financial Services Revenue	3,00,000	..	3,00,000
32	Tranfers to States Revenue	651,00,00,000	..	651,00,00,000
	Capital	..	2500,00,00,000	2500,00,00,000
33	CHARGED - <i>Repayment of Debt</i> Capital	..	1,00,000	1,00,000
34	Department of Expenditure Revenue	13,35,00,000	..	13,35,00,000
35	Pensions Revenue	1100,00,00,000	10,00,00,000	1110,00,00,000
36	Indian Audit and Accounts Department .. Revenue	112,49,00,000	6,05,00,000	118,54,00,000
	Capital	2,69,00,000	..	2,69,00,000
37	Department of Revenue Revenue	1,00,000	..	1,00,000
38	Direct Taxes Capital	2,00,000	..	2,00,000
39	Indirect Taxes Revenue	210,00,00,000	..	210,00,00,000
	Capital	2,00,000	..	2,00,000
41	Ministry of Food Processing Industries ... Revenue	2,00,000	..	2,00,000
42	Department of Health and Family Welfare Revenue	964,81,00,000	..	964,81,00,000
	Capital	1,00,000	..	1,00,000
43	Department of Health Research Revenue	200,01,00,000	..	200,01,00,000
44	Department of Heavy Industry Revenue	4618,93,00,000	..	4618,93,00,000
	Capital	967,27,00,000	..	967,27,00,000
46	Ministry of Home Affairs Revenue	300,02,00,000	..	300,02,00,000
47	Cabinet Revenue	226,36,00,000	..	226,36,00,000
48	Police Revenue	2263,42,00,000	..	2263,42,00,000
	Capital	842,99,00,000	12,00,00,000	854,99,00,000
49	Transfers to Union territories with Legislature Revenue	95,15,00,000	..	95,15,00,000

No. of Vote	Services and Purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
50	Ministry of Housing and Urban Poverty Alleviation	Revenue	2,00,000	..	2,00,000
51	Department of School Education and Literacy	Revenue	342,04,00,000	..	342,04,00,000
52	Department of Higher Education	Revenue	763,20,00,000	..	763,20,00,000
53	Ministry of Information and Broadcasting	Revenue	20,00,00,000	..	20,00,00,000
		Capital	1,00,000	..	1,00,000
54	Ministry of Labour and Employment	Revenue	1,00,000	..	1,00,000
55	Election Commission	Revenue	1,48,00,000	..	1,48,00,000
		Capital	23,00,00,000	..	23,00,00,000
	CHARGED.— <i>Supreme Court of India</i>	Revenue	..	52,12,00,000	52,12,00,000
58	Ministry of Micro, Small and Medium Enterprises	Revenue	2,00,000	..	2,00,000
		Capital	6,00,00,000	..	6,00,00,000
59	Ministry of Mines	Revenue	1,00,000	..	1,00,000
60	Ministry of Minority Affairs	Revenue	1,00,000	..	1,00,000
61	Ministry of New and Renewable Energy	Capital 1	5,00,00,000	..	15,00,00,000
64	Ministry of Personnel, Public Grievances and Pensions.....	Revenue	3,00,000	..	3,00,000
		Capital	18,22,00,000	..	18,22,00,000
66	Ministry of Petroleum and Natural Gas ..	Revenue	81,16,00,000	..	81,16,00,000
		Capital	1450,00,00,000	..	1450,00,00,000
68	Ministry of Power	Revenue	476,26,00,000	..	476,26,00,000
		Capital	1493,59,00,000	..	1493,59,00,000
	CHARGED.— <i>Staff Household and Allowances of the President</i>	Revenue	..	3,41,00,000	3,41,00,000
	CHARGED.— <i>Union Public Service Commission</i>	Revenue	..	24,92,00,000	24,92,00,000
73	Secretariat of the Vice-President	Revenue	39,00,000	..	39,00,000
74	Ministry of Road Transport and Highways	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
75	Department of Rural Development	Revenue	8004,25,00,000	..	8004,25,00,000
79	Department of Biotechnology	Revenue	97,23,00,000	..	97,23,00,000
80	Ministry of Shipping	Revenue	4,00,000	..	4,00,000
		Capital	56,24,00,000	..	56,24,00,000
81	Ministry of Skill Development and Entrepreneurship	Revenue	368,72,00,000	..	368,72,00,000
82	Department of Social Justice and Empowerment	Revenue	3,00,000	..	3,00,000

No. of Vote	Services and Purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
83	Department of Empowerment of Persons with Disabilities..... Revenue	1,00,000	..	1,00,000
84	Department of Space Revenue	1,14,00,000	..	1,14,00,000
	Capital	235,00,00,000	..	235,00,00,000
85	Ministry of Statistics and Programme Implementation..... Revenue	6,99,00,000	..	6,99,00,000
86	Ministry of Steel Revenue	42,53,00,000	..	42,53,00,000
	Capital	200,00,00,000	110,00,00,000	310,00,00,000
87	Ministry of Textiles Revenue	1471,31,00,000	..	1471,31,00,000
	Capital	70,00,00,000	..	70,00,00,000
88	Ministry of Tourism Revenue	80,61,00,000	..	80,61,00,000
89	Ministry of Tribal Affairs Revenue	50,00,000	3,20,00,000	3,70,00,000
90	Andaman and Nicobar Islands Capital	1,00,000	..	1,00,000
91	Chandigarh Revenue	100,00,00,000	..	100,00,00,000
	Capital	6,00,000	200,00,00,000	200,06,00,000
93	Daman and Diu Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
94	Lakshadweep Revenue	3,00,000	..	3,00,000
	Capital	10,00,000	..	10,00,000
95	Ministry of Urban Development Revenue	2307,00,00,000	..	2307,00,00,000
	Capital	3700,01,00,000	..	3700,01,00,000
97	Ministry of Women and Child Development Revenue	2,00,000	..	2,00,000
	TOTAL	57050,08,00,000	2928,21,00,000	59978,29,00,000

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.

New Delhi, the 16th February 2017.

The following Act of Parliament received the assent of the President on the 15th February, 2017 and is hereby re-published for general information:—

THE PAYMENT OF WAGES (AMENDMENT) ACT, 2016

Act No. 1 OF 2017

An Act further to amend the Payment of Wages Act, 1936.

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

1. (1) This Act may be called the Payment of Wages (Amendment) Act 2017.

Short title and commencement.

(2) It shall be deemed to have come into force on the 28th day of December, 2016.

2. For section 6 of the Payment of Wages Act, 1936, the following section shall be substituted, namely:—

Substitution of section 6 of Act 4 of 1936.

“6. All wages shall be paid in current coin or currency notes or by cheque or by crediting the wages in the bank account of the employee.

Wages to be paid in current coin or currency notes or by cheque or crediting in bank account

Provided that the appropriate government may, by notification in the Official Gazette, specify the industrial or other establishment, the employer of which shall pay to every person employed in such industrial or other establishment, the wages only by cheque or by crediting the wages in his bank account.

Ord. 9 of 2016

3. (1) The Payment of Wages (Amendment) Ordinance, 2016 is hereby repealed.

Repeal and savings

4 of 1936

(2) Notwithstanding such repeal, anything done or any action taken under the Payment of Wages Act, 1936, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 28th February, 2017.

The following Act of Parliament received the assent of the President on the 27th February, 2017 and is hereby re-published for general Information:—

THE SPECIFIED BANK NOTES (CESSATION OF LIABILITIES) ACT, 2017

Act No. 2 OF 2017

An Act to provide in the public interest for the cessation of liabilities on the specified bank notes and for matters connected therewith or incidental thereto.

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

1. (1) This Act may be called the Specified Bank Notes (Cessation of Liabilities) Act, 2017. Short title and commencement.

(2) It shall be deemed to have come into force on the 31st day of December, 2016.

2. (1) In this Act, unless the context otherwise requires,— Definitions.

(a) “appointed day” means the 31st day of December, 2016;

(b) “grace period” means the period to be specified by the Central Government, by notification, during which the specified bank notes can be deposited in accordance with this Act;

(c) “notification” means a notification published in the Official Gazette;

2 of 1934.

(d) “Reserve Bank” means the Reserve Bank of India constituted by the Central Government under section 3 of the Reserve Bank of India Act, 1934;

(e) “specified bank note” means a bank note of the denominational value of five hundred rupees or one thousand rupees of the series existing on or before the 8th day of November, 2016.

2 of 1934.
10 of 1949.

(2) The words and expressions used and not defined in this Act but defined in the Reserve Bank of India Act, 1934 or the Banking Regulation Act, 1949 shall have the meanings respectively assigned to them in those Acts.

2 of 1934.

3. On and from the appointed day, notwithstanding anything contained in the Reserve Bank of India Act, 1934 or any other law for the time being in force, the specified bank notes which have ceased to be legal tender, in view of the notification of the Government of India in the Ministry of Finance, number S.O. 3407(E), dated the 8th November, 2016, issued under sub-section (2) of section 26 of the Reserve Bank of India Act, 1934, shall cease to be liabilities of the Reserve Bank under section 34 and shall cease to have the guarantee of the Central Government under sub-section (1) of section 26 of the said Act. Specified bank notes to cease to be liability of Reserve Bank or Central Government.

4. (1) Notwithstanding anything contained in section 3, the following persons holding specified bank notes on or before the 8th day of November, 2016 shall be entitled to tender within the grace period with such declarations or statements, at such offices of the Reserve Bank or in such other manner as may be specified by it, namely:— Exchange of specified bank notes.

(i) a citizen of India who makes a declaration that he was outside India between the 9th November, 2016 to 30th December, 2016, subject to such conditions as may be specified, by notification, by the Central Government; or

(ii) such class of persons and for such reasons as may be specified by notification, by the Central Government.

(2) The Reserve Bank may, if satisfied, after making such verifications as it may consider necessary that the reasons for failure to deposit the notes within the period specified in the notification referred to in section 3, are genuine, credit the value of the notes in his Know Your Customer compliant bank account in such manner as may be specified by it.

(3) Any person, aggrieved by the refusal of the Reserve Bank to credit the value of the notes under sub-section (2), may make a representation to the Central Board of the Reserve Bank within fourteen days of the communication of such refusal to him.

Explanation.—For the purposes of this section, the expression “Know Your Customer compliant bank account” means the account which complies with the conditions specified in the regulations made by the Reserve Bank under the Banking Regulation Act, 1949.

10 of 1949.

Prohibition on holding transferring or receiving specified bank notes.

5. On and from the appointed day, no person shall, knowingly or voluntarily, hold, transfer or receive any specified bank note:

Provided that nothing contained in this section shall prohibit the holding of specified bank notes—

(a) by any person—

(i) up to the expiry of the grace period; or

(ii) after the expiry of the grace period,—

(A) not more than ten notes in total, irrespective of the denomination; or

(B) not more than twenty-five notes for the purposes of study, research or numismatics;

(b) by the Reserve Bank or its agencies, or any other person authorised by the Reserve Bank;

(c) by any person on the direction of a court in relation to any case pending in the court.

Penalty for contravention of section 4.

6. Whoever knowingly and wilfully makes any declaration or statement specified under sub-section (1) of section 4, which is false in material particulars, or omits to make a material statement, or makes a statement which he does not believe to be true, shall be punishable with fine which may extend to fifty thousand rupees or five times the amount of the face value of the specified bank notes tendered, whichever is higher.

Penalty for contravention of section 5.

7. Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to ten thousand rupees or five times the amount of the face value of the specified bank notes involved in the contravention, whichever is higher.

Offences by companies.

8. (1) Where a person committing a contravention or default referred to in section 6 or section 7 is a company, every person who, at the time the contravention or default was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contravention or default and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to punishment if he proves that the contravention or default was committed without his knowledge or that he had exercised all due diligence to prevent the contravention or default.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the same was committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary, or other officer or employee of the company, such director, manager, secretary, other officer or employee shall also be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purpose of this section,—

(a) “a company” means any body corporate and includes a firm, a trust, a cooperative society and other association of individuals;

(b) “director”, in relation to a firm or trust, means a partner in the firm or a beneficiary in the trust.

Special provisions relating to offences.

9. Notwithstanding anything contained in section 29 of the Code of Criminal Procedure, 1973, the court of a Magistrate of the First Class or the court of a Metropolitan Magistrate may impose a fine, for contravention of the provisions of this Act.

2 of 1974.

10. No suit, prosecution or other legal proceeding shall lie against the Government, the Reserve Bank or any of their officers for anything done or intended to be done in good faith under this Act.

Protection of action taken in good faith.

11. (1) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

Power to make rules.

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

12. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for removing the difficulty:

Power to remove difficulties.

Provided that no such order shall be made under this section after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.

Ord. 10 of 2016.

13. (1) The Specified Bank Notes (Cessation of Liabilities) Ordinance, 2016 is hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 14th March 2017.

The following Act of Parliament received the assent of the President on the 14th March, 2017 and is hereby re-published for general Information:—

THE ENEMY PROPERTY (AMENDMENT AND VALIDATION) ACT, 2017

Act No. 3 OF 2017

An Act further to amend the Enemy Property Act, 1968 and the Public Premises (Eviction of Unauthorised Occupants) Act, 1971.

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

1. (1) This Act may be called the Enemy Property (Amendment and Validation) Act, 2017.

Short title and commencement.

(2) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 7th day of January, 2016.

34 of 1968.

2. On and from the date of commencement of the Enemy Property Act, 1968 (hereinafter referred to as the principal Act), in section 2,—

Amendment of section 2.

(i) in clause (b),—

(I) for the words “an enemy subject”, the words “an enemy subject including his legal heir and successor whether or not a citizen of India or the citizen of a country which is not an enemy or the enemy, enemy subject or his legal heir and successor who has changed his nationality” shall be substituted and shall always be deemed to have been substituted;

(II) for the words “an enemy firm”, the words “an enemy firm, including its succeeding firm whether or not partners or members of such succeeding firm are citizen of India or the citizen of a country which is not an enemy or such firm which has changed its nationality” shall be substituted and shall always be deemed to have been substituted;

(III) for the words “does not include a citizen of India”, the words “does not include a citizen of India other than those citizens of India, being the legal heir and successor of the “enemy” or “enemy subject” or “enemy firm” shall be substituted and shall always be deemed to have been substituted;

(IV) the following *Explanations* shall be inserted and shall always be deemed to have been inserted at the end, namely:—

Explanation 1.—For the purposes of this clause, the expression “does not include a citizen of India” shall exclude and shall always be deemed to have been excluded those citizens of India, who are or have been the legal heir and successor of an “enemy” or an “enemy subject” or an “enemy firm” which or who has ceased to be an enemy due to death, extinction, winding up of business or change of nationality or that the legal heir and successor is a citizen of India or the citizen of a country which is not an enemy.

Explanation 2.—For the purposes of this clause, it is hereby clarified that nothing contained in this Act shall affect any right of the legal heir and successor referred to in this clause (not being inconsistent to the provisions of this Act) which have been conferred upon him under any other law for the time being in force.;

(ii) in clause (c), in the proviso,—

(I) after the words “dies in the territories to which this Act extends”, the words “or dies in any territory outside India” shall be inserted and shall always be deemed to have been inserted;

(II) the following *Explanations* shall be inserted and shall always be deemed to have been inserted at the end, namely:—

Explanation 1.— For the purposes of this clause, it is hereby clarified that “enemy property” shall, notwithstanding that the enemy or the enemy subject or the enemy firm has ceased to be an enemy due to death, extinction, winding up of business or change

of nationality or that the legal heir and successor is a citizen of India or the citizen of a country which is not an enemy, continue and always be deemed to be continued as an enemy property.

Explanation 2.—For the purposes of this clause, the expression “enemy property” shall mean and include and shall be deemed to have always meant and included all rights, titles and interest in, or any benefit arising out of, such property.’.

Amendment of section 5.

3. On and from the date of commencement of the principal Act, in section 5, after sub-section (2), the following shall be inserted, and shall always be deemed to have been inserted, namely:—

‘(3) The enemy property vested in the Custodian shall, notwithstanding that the enemy or the enemy subject or the enemy firm has ceased to be an enemy due to death, extinction, winding up of business or change of nationality or that the legal heir and successor is a citizen of India or the citizen of a country which is not an enemy, continue to remain, save as otherwise provided in this Act, vested in the Custodian.

Explanation.—For the purposes of this sub-section, “enemy property vested in the Custodian” shall include and shall always be deemed to have been included all rights, titles, and interest in, or any benefit arising out of, such property vested in him under this Act.’.

Insertion of new section 5A.

4. After section 5 of the principal Act, the following section shall be inserted, namely:—

“5A. The Custodian may, after making such inquiry as he deems necessary, by order, declare that the property of the enemy or the enemy subject or the enemy firm described in the order, vests in him under this Act and issue a certificate to this effect and such certificate shall be the evidence of the facts stated therein.”.

Issue of certificate by Custodian.

Insertion of new section 5B.

5. On and from the date of commencement of the principal Act, after section 5A (as so inserted by section 4 of this Act), the following shall be inserted and shall always be deemed to have been inserted, namely:—

‘5B. Nothing contained in any law for the time being in force relating to succession or any custom or usage governing succession of property shall apply in relation to the enemy property under this Act and no person (including his legal heir and successor) shall have any right and shall be deemed not to have any right (including all rights, titles and interests or any benefit arising out of such property) in relation to such enemy property.

Explanation.—For the purposes of this section, the expressions “custom” and “usage” signify any rule which, having been continuously and uniformly observed for a long time, has obtained the force of law in the matters of succession of property.’.

Amendment of section 6.

6. On and from the date of commencement of the principal Act, for section 6 of the principal Act, the following section shall be substituted and shall always be deemed to have been substituted, namely:—

Prohibition to transfer any property vested in Custodian by an enemy, enemy subject or enemy firm.

“6. (1) No enemy or enemy subject or enemy firm shall have any right and shall never be deemed to have any right to transfer any property vested in the Custodian under this Act, whether before or after the commencement of this Act and any transfer of such property shall be void and shall always be deemed to have been void.

(2) Where any property vested in the Custodian under this Act had been transferred, before the commencement of the Enemy Property (Amendment and Validation) Act, 2017, by an enemy or enemy subject or enemy firm and such transfer has been declared, by an order, made by the Central Government, to be void, and the property had been vested or deemed to have been vested in the Custodian [by virtue of the said order made under section 6, as it stood before its substitution by section 6 of the Enemy Property (Amendment and Validation) Act, 2017] such property shall, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, continue to vest or be deemed to have been vested in the Custodian and no person (including an enemy or enemy subject or enemy firm) shall have any right or deemed to have any right (including all rights, titles and interests or any benefit arising out of such property) over the said property vested or deemed to have been vested in the Custodian.”.

7. In section 8 of the principal Act,—

Amendment of section 8.

(i) on and from the date of commencement of the principal Act, for sub-section (1), the following sub-section shall be substituted and shall always be deemed to have been substituted, namely:—

“(1) With respect to the property vested in the Custodian under this Act, the Custodian may take or authorise the taking of such measures as he considers necessary or expedient for preserving such property till it is disposed of in accordance with the provisions of this Act.”;

(ii) in sub-section (2),—

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

“(ia) fix and collect the rent, standard rent, lease rent, licence fee or usage charges, as the case may be, in respect of enemy property;”;

(b) after clause (iv), the following clause shall be inserted, namely:—

“(iva) secure vacant possession of the enemy property by evicting the unauthorised or illegal occupant or trespasser and remove unauthorised or illegal constructions, if any.”.

8. After section 8 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 8A.

“8A. (1) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority or any law for the time being in force, the Custodian may, within such time as may be specified by the Central Government in this behalf, dispose of whether by sale or otherwise, as the case may be, with prior approval of the Central Government, by general or special order, enemy properties vested in him immediately before the date of commencement of the Enemy Property (Amendment and Validation) Act, 2017 in accordance with the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017.

Sale of property by Custodian.

(2) The Custodian may, for the purpose of disposal of enemy property under sub-section (1), make requisition of the services of any police officer to assist him and it shall be the duty of such officer to comply with such requisition.

(3) The Custodian shall, on disposal of enemy property under sub-section (1) immediately deposit the sale proceeds into the Consolidated Fund of India and intimate details thereof to the Central Government.

(4) The Custodian shall send a report to the Central Government at such intervals, as it may specify, for the enemy properties disposed of under sub-section (1), containing such details, (including the price for which such property has been sold and the particulars of the buyer to whom the properties have been sold or disposed of and the details of the proceeds of sale or disposal deposited into the Consolidated Fund of India) as it may specify.

(5) The Central Government may, by general or special order, issue such directions to the Custodian on the matters relating to disposal of enemy property under sub-section (1) and such directions shall be binding upon the Custodian and the buyer of the enemy properties referred to in that sub-section and other persons connected to such sale or disposal.

(6) The Central Government may, by general or special order, make such guidelines for disposal of enemy property under sub-section (1).

(7) Notwithstanding anything contained in this section, the Central Government may direct that disposal of enemy property under sub-section (1) shall be made by any other authority or Ministry or Department instead of Custodian and in that case all the provisions of this section shall apply to such authority or Ministry or Department in respect of disposal of enemy property under sub-section (1).

(8) Notwithstanding anything contained in sub-sections (1) to (7), the Central Government may deal with or utilise the enemy property in such manner as it may deem fit.”.

Insertion of
new
section 10A.

9. After section 10 of the principal Act, the following section shall be inserted, namely:—

Power to issue
certificate of
sale.

“10A. (1) Where the Custodian proposes to sell any enemy immovable property vested in him, to any person, he may on receipt of the sale proceeds of such property, issue a certificate of sale in favour of such person and such certificate of sale shall, notwithstanding the fact that the original title deeds of the property have not been handed over to the transferee, be valid and conclusive proof of ownership of such property by such person.

(2) Notwithstanding anything contained in any law for the time being in force, the certificate of sale, referred to in sub-section (1), issued by the Custodian shall be a valid instrument for the registration of the property in favour of the transferee and the registration in respect of enemy property for which such certificate of sale had been issued by the Custodian, shall not be refused on the ground of lack of original title deeds in respect of such property or for any such other reason.”.

Amendment of
section 11.

10. In section 11 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The Custodian, Deputy Custodian or Assistant Custodian shall have, for the purposes of exercising powers or discharging his functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while dealing with any case under this Act, in respect of the following matters, namely:—

5 of 1908.

(a) requiring the discovery and inspection of documents;

(b) enforcing the attendance of any person, including any officer dealing with land, revenue and registration matters, banking officer or officer of a company and examining him on oath;

(c) compelling the production of books, documents and other records; and

(d) issuing commissions for the examination of witnesses or documents.”.

Amendment of
section 17.

11. In section 17 of the principal Act, in sub-section (1), for the words “two per centum”, at both the places where they occur, the words “five per centum” shall be substituted.

Substitution of
new section
for
section 18.

12. For section 18 of the principal Act, the following section shall be substituted, namely:—

Transfer of
property
vested as
enemy
property in
certain
cases.

“18. The Central Government may, on receipt of a representation from a person, aggrieved by an order vesting a property as enemy property in the Custodian within a period of thirty days from the date of receipt of such order or from the date of its publication in the Official Gazette, whichever is earlier and after giving a reasonable opportunity of being heard, if it is of the opinion that any enemy property vested in the Custodian under this Act and remaining with him was not an enemy property, it may by general or special order, direct the Custodian that such property vested as enemy property in the Custodian may be transferred to the person from whom such property was acquired and vested in the Custodian.”.

Insertion of
new section
18A.

13. On and from the date of commencement of the principal Act, after section 18 (as so substituted by section 12 of this Act), the following section shall be inserted and shall always be deemed to have been inserted, namely:—

Income not
liable to be
returned.

“18A. Any income received in respect of the enemy property by the Custodian shall not, notwithstanding that such property had been transferred by way of sale under section 8A or section 18, as the case may be, to any other person, be returned or liable to be returned to such person or any other person.”.

<p>14. After section 18A of the principal Act, (as so inserted by section 13 of this Act), the following sections shall be inserted, namely:—</p>	<p>Insertion of new sections 18B and 18C.</p>
<p>“18B. Save as otherwise provided in this Act, no civil court or authority shall have jurisdiction to entertain any suit or proceedings in respect of any property, subject matter of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017”, or any action taken by the Central Government or the Custodian in this regard.</p>	<p>Exclusion of jurisdiction of civil courts.</p>
<p>18C. Any person aggrieved by an order of the Central Government under section 18 of this Act, may, within a period of sixty days from the date of communication or receipt of the order, file an appeal to the High Court on any question of fact or law arising out of such orders, and upon such appeal the High Court may, after hearing the parties, pass such orders thereon as it thinks proper:</p>	<p>Appeal to High Court.</p>
<p>Provided that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing an appeal within the said period, allow it to be filed within a further period not exceeding sixty days.</p>	
<p><i>Explanation.</i>—In this section, “High Court” means the High Court of a State or Union territory in which the property referred to in section 18 is situated.”.</p>	
<p>15. In section 20 of the principal Act, for the words “five hundred rupees” at both the places where they occur, the words “ten thousand rupees” shall be substituted.</p>	<p>Amendment of section 20.</p>
<p>16. On and from the date of commencement of the principal Act, in section 22 of the principal Act, after the words “for the time being in force”, the brackets and words “(including any law of succession or any custom or usage in relation to succession of property)” shall be inserted and shall always be deemed to have been inserted.</p>	<p>Amendment of section 22.</p>
<p>17. After section 22 of the principal Act, the following section shall be inserted and shall always be deemed to have been inserted with effect from the 2nd July, 2010, namely:—</p>	<p>Insertion of new section 22A.</p>
<p>“22A. Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—</p>	<p>Validation.</p>
<p>(a) the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, shall have and shall always be deemed to have effect for all purposes as if the provisions of this Act, as amended by the said Act, had been in force at all material times;</p>	
<p>(b) any enemy property divested from the Custodian to any person under the provisions of this Act, as it stood immediately before the commencement of the Enemy Property (Amendment and Validation) Act, 2017, shall stand transferred to and vest or continue to vest, free from all encumbrances, in the Custodian in the same manner as it was vested in the Custodian before such divesting of enemy property under the provisions of this Act, as if the provisions of this Act, as amended by the aforesaid Act, were in force at all material times;</p>	
<p>(c) no suit or other proceedings shall, without prejudice to the generality of the foregoing provisions, be maintained or continued in any court or tribunal or authority for the enforcement of any decree or order or direction given by such court or tribunal or authority directing divestment of enemy property from the Custodian vested in him under section 5 of this Act, as it stood before the commencement of the Enemy Property (Amendment and Validation) Act, 2017, and such enemy property shall continue to vest in the Custodian under section 5 of this Act, as amended by the aforesaid Act, as the said section, as amended by the aforesaid Act was in force at all material times;</p>	
<p>(d) any transfer of any enemy property, vested in the Custodian, by virtue of any order of attachment, seizure or sale in execution of decree of a civil court or orders of any tribunal or other authority in respect of enemy property vested in the Custodian which is contrary to the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, shall be deemed to be null and void and notwithstanding such transfer, continue to vest in the Custodian under this Act.”.</p>	

Amendment of section 23.	18. In section 23 of the principal Act, in sub-section (2), clause (d) shall be omitted.	
Power to remove difficulties.	19. (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, or the Public Premises (Eviction of Unauthorised Occupants) Act, 1971, as amended by the Enemy Property (Amendment and Validation) Act, 2017, as may appear to be necessary for removing the difficulty: Provided that no such order shall be made under this section after the expiry of two years from the date on which the Enemy Property (Amendment and Validation) Bill, 2017, replacing the Enemy Property (Amendment and Validation) Fifth Ordinance, 2016, receives the assent of the President. (2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.	40 of 1971. Ord. 8 of 2016.
Amendment of sections 2 and 3 of Act 40 of 1971.	20. In the Public Premises (Eviction of Unauthorised Occupants) Act, 1971,— (a) in section 2, in clause (e), after sub-clause (3), the following sub-clause shall be inserted, namely:— “(4) any premises of the enemy property as defined in clause (c) of section 2 of the Enemy Property Act, 1968.”; (b) in section 3, in clause (a),— (i) in the second proviso, the word “and” shall be omitted; (ii) after the second proviso, the following proviso shall be inserted, namely:— “Provided also that the Custodian, Deputy Custodian and Assistant Custodian of the enemy property appointed under section 3 of the Enemy Property Act, 1968 shall be deemed to have been appointed as the Estate Officer in respect of those enemy property, being the public premises, referred to in sub-clause (4) of clause (e) of section 2 of this Act for which they had been appointed as the Custodian, Deputy Custodian and Assistant Custodian under section 3 of the Enemy Property Act, 1968.”.	34 of 1968. 34 of 1968.
Savings.	21. Notwithstanding the cessation of the operation of the Enemy Property (Amendment and Validation) Ordinance, 2010, anything done or any action taken under the Enemy Property Act, 1968, or the Public Premises (Eviction of Unauthorised Occupants) Act, 1971, as amended by the Enemy Property (Amendment and Validation) Ordinance, 2010, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by the Enemy Property (Amendment and Validation) Ordinance, 2010, as if the provisions of this Act, as amended by the said Ordinance had been in force at all material times.	Ord. 4 of 2010. 34 of 1968. 40 of 1971.
Repeal and savings.	22. (1) The Enemy Property (Amendment and Validation) Fifth Ordinance, 2016 is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the Enemy Property Act, 1968 as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act.	Ord. 8 of 2016. 34 of 1968.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 24th March 2017.

The following Act of Parliament received the assent of the President on the 24th March, 2017 and is hereby re-published for general Information:—

THE APPROPRIATION ACT, 2017

Act No. 4 OF 2017

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2017-18.

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

1. This Act may be called the Appropriation Act, 2017. Short title.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventy-nine lakh sixty-seven thousand five hundred thirty-six crore and ninety-nine lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2017-18 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 7967536, 99,00,000 out of the Consolidated Fund of India for the financial year 2017-18.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.
4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 9th January, 2017 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time. Construction of references to Ministries or Departments in the Schedule.

THE SCHEDULE

(See sections 2, 3 and 4)

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers' Welfare.....	Revenue	52575,57,00,000	.. 52575,57,00,000
		Capital	79,43,00,000	.. 79,43,00,000
2	Department of Agricultural Research and Education	Revenue	6800,00,00,000	.. 6800,00,00,000
3	Department of Animal Husbandry, Dairying and Fisheries.....	Revenue	2877,48,00,000	.. 2877,48,00,000
		Capital	43,52,00,000	.. 43,52,00,000
4	Department of Atomic Energy.....	Revenue	13109,36,00,000	1,00,00,000 13110,36,00,000
		Capital	6505,58,00,000	50,00,000 6506,08,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	1425,35,00,000	.. 1425,35,00,000
		Capital	3,30,00,000	.. 3,30,00,000

No. of Vote (1)	Services and Purposes (2)		Sums not exceeding		
			Voted by Parliament Rs.	(3) Charged on the Consolidated Fund Rs.	Total Rs.
6	Department of Chemicals and Petrochemicals	Revenue Capital	273,39,00,000 24,61,00,000	.. ..	273,39,00,000 24,61,00,000
7	Department of Fertilisers.....	Revenue Capital	74264,67,00,000 4,00,000	.. ..	74264,67,00,000 4,00,000
8	Department of Pharmaceuticals	Revenue Capital	247,68,00,000 6,00,000	.. ..	247,68,00,000 6,00,000
9	Ministry of Civil Aviation.....	Revenue Capital	781,34,00,000 1920,70,00,000	.. ..	781,34,00,000 1920,70,00,000
10	Ministry of Coal.....	Revenue Capital	745,10,00,000 700,00,00,000	.. ..	745,10,00,000 700,00,00,000
11	Department of Commerce.....	Revenue Capital	4314,55,00,000 151,22,00,000	6,00,000 ..	4314,61,00,000 151,22,00,000
12	Department of Industrial Policy and Promotion	Revenue Capital	3599,19,00,000 9,68,00,000	.. ..	3599,19,00,000 9,68,00,000
13	Department of Posts	Revenue Capital	25057,61,00,000 495,00,00,000	60,00,000 ..	25058,21,00,000 495,00,00,000
14	Department of Telecommunications.....	Revenue Capital	35192,65,00,000 3386,00,00,000	.. ..	35192,65,00,000 3386,00,00,000
15	Department of Consumer Affairs	Revenue Capital	3723,10,00,000 21,35,00,000	.. ..	3723,10,00,000 21,35,00,000
16	Department of Food and Public Distribution	Revenue Capital	150952,64,00,000 50523,05,00,000	.. ..	150952,64,00,000 50523,05,00,000
17	Ministry of Corporate Affairs.....	Revenue Capital	478,54,00,000 29,50,00,000	.. ..	478,54,00,000 29,50,00,000
18	Ministry of Culture.....	Revenue Capital	2661,79,00,000 76,68,00,000	.. ..	2661,79,00,000 76,68,00,000
19	Ministry of Defence (Misc.).....	Revenue Capital	27743,95,00,000 5488,69,00,000	76,00,000 35,00,00,000	27744,71,00,000 5523,69,00,000
20	Defence Services (Revenue).....	Revenue	195309,04,00,000	107,34,00,000	195416,38,00,000
21	Capital Outlay on Defence Services.....	Capital	86339,95,00,000	148,06,00,000	86488,01,00,000
22	Defence Pensions.....	Revenue	85737,31,00,000	2,69,00,000	85740,00,00,000
23	Ministry of Development of North Eastern Region.....	Revenue Capital	2084,45,00,000 708,00,00,000	.. ..	2084,45,00,000 708,00,00,000
24	Ministry of Drinking Water and Sanitation	Revenue	32333,06,00,000	..	32333,06,00,000
25	Ministry of Earth Sciences.....	Revenue Capital	1608,44,00,000 115,00,00,000	.. ..	1608,44,00,000 115,00,00,000
26	Ministry of Electronics and Information Technology.....	Revenue Capital	3690,00,00,000 349,00,00,000	.. ..	3690,00,00,000 349,00,00,000

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding			
		Voted by Parliament Rs.	(3) Charged on the Consolidated Fund Rs.	Total Rs.	
27	Ministry of Environment, Forests and Climate Change	Revenue Capital	4002,69,00,000 40,03,00,000	.. ..	4002,69,00,000 40,03,00,000
28	Ministry of External Affairs.....	Revenue Capital	12648,26,00,000 2150,26,00,000	3,00,000 ..	12648,29,00,000 2150,26,00,000
29	Department of Economic Affairs.....	Revenue Capital	4302,79,00,000 11153,05,00,000	.. ..	4302,79,00,000 11153,05,00,000
30	Department of Expenditure.....	Revenue	480,00,00,000	..	480,00,00,000
31	Department of Financial Services.....	Revenue Capital	2731,99,00,000 16886,02,00,000	.. ..	2731,99,00,000 16886,02,00,000
32	Department of Investment and Public Asset Management (DIPAM).....	Revenue	44,00,00,000	..	44,00,00,000
33	Department of Revenue	Revenue Capital	834,83,00,000 2,43,00,000	2,00,000 ..	834,85,00,000 2,43,00,000
34	Direct Taxes	Revenue Capital	5881,85,00,000 228,79,00,000	.. ..	5881,85,00,000 228,79,00,000
35	Indirect Taxes	Revenue Capital	5861,44,00,000 228,07,00,000	50,00,000 ..	5861,94,00,000 228,07,00,000
36	Indian Audit and Accounts Department	Revenue Capital	4163,03,00,000 12,67,00,000	146,54,00,000 ..	4309,57,00,000 12,67,00,000
	<i>CHARGED</i> —Interest Payments	Revenue	..	538078,39,00,000	538078,39,00,000
	<i>CHARGED</i> .—Repayment of Debt.....	Capital	..	5085304,76,00,000	5085304,76,00,000
39	Pensions	Revenue	34990,00,00,000	180,00,00,000	35170,00,00,000
40	Transfers to States.....	Revenue Capital	35500,00,00,000 ..	103101,38,00,000 18600,00,00,000	138601,38,00,000 18600,00,00,000
41	Ministry of Food Processing Industries	Revenue	800,00,00,000	..	800,00,00,000
42	Department of Health and Family Welfare...	Revenue Capital	47033,65,00,000 3508,81,00,000	.. ..	47033,65,00,000 3508,81,00,000
43	Department of Health Research.....	Revenue	1500,00,00,000	..	1500,00,00,000
44	Department of Heavy Industry	Revenue Capital	984,99,00,000 1615,01,00,000	.. ..	984,99,00,000 1615,01,00,000
45	Department of Public Enterprises	Revenue	19,38,00,000	..	19,38,00,000
46	Ministry of Home Affairs	Revenue Capital	4777,00,00,000 322,97,00,000	3,00,000 ..	4777,03,00,000 322,97,00,000
47	Cabinet	Revenue	730,00,00,000	..	730,00,00,000
48	Police	Revenue Capital	67536,60,00,000 11171,64,00,000	8,34,00,000 6,72,00,000	67544,94,00,000 11178,36,00,000
49	Andaman and Nicobar Islands.....	Revenue Capital	3736,68,00,000 526,59,00,000	1,00,000 ..	3736,69,00,000 526,59,00,000
50	Chandigarh.....	Revenue Capital	3802,35,00,000 332,85,00,000	35,05,00,000 142,15,00,000	3837,40,00,000 475,00,00,000

No. of Vote (1)	Services and Purposes (2)		Sums not exceeding		
			Voted by Parliament	(3) Charged on the Consolidated Fund	Total
51	Dadra and Nagar Haveli	Revenue	686,45,00,000	1,00,000	686,46,00,000
		Capital	389,16,00,000	..	389,16,00,000
52	Daman and Diu	Revenue	1288,09,00,000	2,00,000	1288,11,00,000
		Capital	296,95,00,000	..	296,95,00,000
53	Lakshadweep	Revenue	1083,26,00,000	..	1083,26,00,000
		Capital	165,65,00,000	..	165,65,00,000
54	Transfer to Delhi	Revenue	758,00,00,000	..	758,00,00,000
55	Transfer to Puducherry	Revenue	1411,01,00,000	..	1411,01,00,000
		Capital	72,00,00,000	..	72,00,00,000
56	Ministry of Housing and Urban Poverty Alleviation	Revenue	6406,00,00,000	..	6406,00,00,000
57	Department of School Education and Literacy	Revenue	67459,05,00,000	..	67459,05,00,000
58	Department of Higher Education	Revenue	33079,70,00,000	..	33079,70,00,000
		Capital	250,00,00,000	..	250,00,00,000
59	Ministry of Information and Broadcasting	Revenue	4379,90,00,000	..	4379,90,00,000
		Capital	29,10,00,000	..	29,10,00,000
60	Ministry of Labour and Employment	Revenue	7355,53,00,000	..	7355,53,00,000
		Capital	22,85,00,000	..	22,85,00,000
61	Ministry of Law and Justice	Revenue	3072,39,00,000	..	3072,39,00,000
		Capital	1071,27,00,000	..	1071,27,00,000
62	Election Commission.....	Revenue	113,00,00,000	..	113,00,00,000
		Capital	33,00,00,000	..	33,00,00,000
	CHARGED.—Supreme Court of India	Revenue	..	247,00,00,000	247,00,00,000
64	Ministry of Micro, Small and Medium Enterprises.....	Revenue	6471,36,00,000	..	6471,36,00,000
		Capital	10,60,00,000	..	10,60,00,000
65	Ministry of Mines.....	Revenue	1054,55,00,000	10,00,000	1054,65,00,000
		Capital	158,84,00,000	..	158,84,00,000
66	Ministry of Minority Affairs.....	Revenue	4025,48,00,000	..	4025,48,00,000
		Capital	170,00,00,000	..	170,00,00,000
67	Ministry of New and Renewable Energy...	Revenue	10724,54,00,000	..	10724,54,00,000
		Capital	90,00,00,000	..	90,00,00,000
68	Ministry of Panchayati Raj	Revenue	790,79,00,000	..	790,79,00,000
69	Ministry of Parliamentary Affairs	Revenue	17,88,00,000	..	17,88,00,000
70	Ministry of Personnel, Public Grievances and Pensions	Revenue	1266,60,00,000	4,49,00,000	1271,09,00,000
		Capital	149,91,00,000	2,00,00,000	151,91,00,000
	CHARGED—Central Vigilance Commission	Revenue	..	27,68,00,000	27,68,00,000
72	Ministry of Petroleum and Natural Gas ...	Revenue	25310,37,00,000	..	25310,37,00,000
		Capital	3847,20,00,000	..	3847,20,00,000

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding			
		Voted by Parliament	(3) Charged on the Consolidated Fund	Total	
					Rs.
73	Ministry of Planning	Revenue	252,09,00,000	..	252,09,00,000
		Capital	43,00,000	..	43,00,000
74	Ministry of Power	Revenue	11102,46,00,000	..	11102,46,00,000
		Capital	3708,40,00,000	..	3708,40,00,000
	<i>CHARGED.—Staff, Household and Allowances of the President</i>	Revenue	..	66,00,00,000	66,00,00,000
76	Lok Sabha	Revenue	663,11,00,000	1,15,00,000	664,26,00,000
77	Rajya Sabha	Revenue	386,38,00,000	1,02,00,000	387,40,00,000
78	Secretariat of the Vice-President	Revenue	5,30,00,000	..	5,30,00,000
	<i>CHARGED.—Union Public Service Commission</i>	Revenue	..	229,19,00,000	229,19,00,000
80	Ministry of Railways	Revenue	236461,18,00,000	158,23,00,000	236619,41,00,000
		Capital	194303,45,00,000	38,01,00,000	194341,46,00,000
81	Ministry of Road Transport and Highways...	Revenue	19903,48,00,000	..	19903,48,00,000
		Capital	100455,66,00,000	10,00,00,000	100465,66,00,000
82	Department of Rural Development	Revenue	170436,63,00,000	..	170436,63,00,000
		Capital	5,25,00,000	..	5,25,00,000
83	Department of Land Resources	Revenue	2310,36,00,000	..	2310,36,00,000
84	Department of Science and Technology ..	Revenue	4821,76,00,000	2,00,000	4821,78,00,000
		Capital	15,59,00,000	..	15,59,00,000
85	Department of Biotechnology	Revenue	2222,11,00,000	..	2222,11,00,000
86	Department of Scientific and Industrial Research	Revenue	4439,25,00,000	..	4439,25,00,000
		Capital	6,75,00,000	..	6,75,00,000
87	Ministry of Shipping	Revenue	1668,84,00,000	..	1668,84,00,000
		Capital	440,66,00,000	..	440,66,00,000
88	Ministry of Skill Development and Entrepreneurship.....	Revenue	2766,11,00,000	..	2766,11,00,000
		Capital	250,03,00,000	..	250,03,00,000
89	Department of Social Justice and Empowerment.....	Revenue	6589,78,00,000	..	6589,78,00,000
		Capital	318,22,00,000	..	318,22,00,000
90	Department of Empowerment of Persons with Disabilities.....	Revenue	822,26,00,000	..	822,26,00,000
		Capital	32,74,00,000	..	32,74,00,000
91	Department of Space	Revenue	4937,73,00,000	60,00,000	4938,33,00,000
		Capital	4154,98,00,000	40,00,000	4155,38,00,000
92	Ministry of Statistics and Programme Implementation	Revenue	4767,49,00,000	..	4767,49,00,000
		Capital	28,25,00,000	..	28,25,00,000
93	Ministry of Steel	Revenue	44,14,00,000	..	44,14,00,000

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding			
		Voted by Parliament	(3) Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
94	Ministry of Textiles	Revenue	6190,98,00,000	..	6190,98,00,000
		Capital	35,52,00,000	..	35,52,00,000
95	Ministry of Tourism	Revenue	1839,69,00,000	..	1839,69,00,000
		Capital	1,08,00,000	..	1,08,00,000
96	Ministry of Tribal Affairs	Revenue	1133,23,00,000	4136,09,00,000	5269,32,00,000
		Capital	60,00,00,000	..	60,00,00,000
97	Ministry of Urban Development	Revenue	17356,59,00,000	88,30,00,000	17444,89,00,000
		Capital	19242,81,00,000	90,00,00,000	19332,81,00,000
98	Ministry of Water Resources, River Development and Ganga Rejuvenation.....	Revenue	8405,99,00,000	1,00,00,000	8406,99,00,000
		Capital	799,29,00,000	4,00,00,000	803,29,00,000
99	Ministry of Women and Child Development	Revenue	22556,02,00,000	..	22556,02,00,000
		Capital	38,65,00,000	..	38,65,00,000
100	Ministry of Youth Affairs and Sports	Revenue	1888,46,00,000	..	1888,46,00,000
		Capital	54,75,00,000	..	54,75,00,000
TOTAL:			2216531,75,00,000	5751005,24,00,000	7967536,99,00,000

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.

New Delhi, the 24th March 2017.

The following Act of Parliament received the assent of the President on the 24th March, 2017 and is hereby re-published for general information:—

THE APPROPRIATION (NO. 2) ACT, 2017

Act No. 5 OF 2017

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2016-17.

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

- | | |
|---|--|
| 1. This Act may be called the Appropriation (No. 2) Act, 2017. | Short title |
| 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eleven lakh thirty-five thousand fifty-five crore and sixty-nine lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2016-17 in respect of the services specified in column 2 of the Schedule. | Issue of Rs. 1135055,69,00,000 out of the Consolidated Fund of India for the financial year 2016-17. |
| 3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appropriation. |

THE SCHEDULE

(See sections 2 and 3)

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding			
		(3)		Total	
		Voted by Parliament Rs.	Charged on the Consolidated Fund Rs.		Rs.
1	Department of Agriculture, Cooperation and Farmers Welfare	Revenue	5233,96,00,000	..	5233,96,00,000
		Capital	22,21,00,000	..	22,21,00,000
2	Department of Agricultural Research and Education	Revenue	3,00,000	..	3,00,000
3	Department of Animal Husbandry, Dairying and Fisheries	Revenue	2,00,000	..	2,00,000
4	Atomic Energy	Revenue	298,87,00,000	..	298,87,00,000
		Capital	1124,03,00,000	..	1124,03,00,000
5	Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	3,00,000	..	3,00,000
		Capital	5,00,00,000	..	5,00,00,000
6	Department of Chemicals and Petrochemicals	Revenue	39,00,000	..	39,00,000
7	Department of Fertilisers	Revenue	2,00,000	..	2,00,000
8	Department of Pharmaceuticals	Revenue	2,00,000	..	2,00,000
		Capital	100,00,00,000	..	100,00,00,000
9	Ministry of Civil Aviation	Revenue	1,00,000	..	1,00,000
		Capital	69,07,00,000	..	69,07,00,000

No. of Vote (1)	Services and Purposes (2)		Sums not exceeding		
			Voted by Parliament Rs.	(3)	
				Charged on the Consolidated Fund Rs.	Total Rs.
10	Ministry of Coal	Revenue	195,36,00,000	..	195,36,00,000
11	Department of Commerce	Revenue	4,00,000	..	4,00,000
		Capital	6,00,00,000	..	6,00,00,000
12	Department of Industrial Policy and Promotion	Revenue	1,00,000	..	1,00,000
13	Department of Posts	Revenue	150,41,00,000	3,08,00,000	153,49,00,000
		Capital	1,00,000	..	1,00,000
14	Department of Telecommunications	Revenue	3440,46,00,000	4,27,00,000	3444,73,00,000
		Capital	1,00,000	..	1,00,000
15	Department of Electronics and Information Technology	Revenue	97,62,00,000	..	97,62,00,000
		Capital	1,00,000	..	1,00,000
16	Department of Consumer Affairs	Revenue	3502,60,00,000	..	3502,60,00,000
17	Department of Food and Public Distribution	Revenue	14,26,00,000	2,32,00,000	16,58,00,000
		Capital	1,00,000	..	1,00,000
18	Ministry of Corporate Affairs	Revenue	5,37,00,000	..	5,37,00,000
19	Ministry of Culture	Revenue	3,00,000	..	3,00,000
20	Ministry of Defence (Misc.)	Revenue	1052,72,00,000	1,45,00,000	1054,17,00,000
		Capital	3,00,000	77,00,00,000	77,03,00,000
21	Defence Pensions	Revenue	3292,94,00,000	36,00,000	3293,30,00,000
22	Defence Services (Revenue)	Revenue	5551,91,00,000	..	5551,91,00,000
23	Capital Outlay on Defence Services	Capital	1,00,000	2,46,00,000	2,47,00,000
24	Ministry of Development of North Eastern Region	Revenue	92,90,00,000	..	92,90,00,000
25	Ministry of Drinking Water and Sanitation .	Revenue	1,00,000	..	1,00,000
27	Ministry of Environment, Forests and Climate Change	Revenue	11,91,00,000	..	11,91,00,000
28	Ministry of External Affairs	Revenue	1,00,000	..	1,00,000
29	Department of Economic Affairs	Revenue	5889,22,00,000	..	5889,22,00,000
		Capital	2,00,000	..	2,00,000
30	Department of Financial Services	Revenue	1,00,000	..	1,00,000
		Capital	3586,38,00,000	..	3586,38,00,000
	CHARGED.—Interest Payments	Revenue	..	1112,35,00,000	1112,35,00,000
32	Transfers to States	Revenue	3000,00,00,000	..	3000,00,00,000
	CHARGED.—Repayment of Debt	Capital	..	1085437,69,00,000	1085437,69,00,000
36	Indian Audit and Accounts Department	Revenue	15,00,00,000	..	15,00,00,000
37	Department of Revenue	Revenue	7,02,00,000	..	7,02,00,000
		Capital	1,00,000	..	1,00,000
38	Direct Taxes	Revenue	280,17,00,000	..	280,17,00,000
39	Indirect Taxes	Revenue	280,00,00,000	..	280,00,00,000
41	Ministry of Food Processing Industries	Revenue	92,96,00,000	..	92,96,00,000

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding		
		Voted by Parliament Rs.	(3) Charged on the Consolidated Fund Rs.	Total Rs.
42	Department of Health and Family Welfare . Revenue	1448,47,00,000	..	1448,47,00,000
	Capital	1,00,000	..	1,00,000
43	Department of Health Research Revenue	2,00,000	..	2,00,000
44	Department of Heavy Industry Revenue	623,15,00,000	..	623,15,00,000
	Capital	400,02,00,000	..	400,02,00,000
46	Ministry of Home Affairs Revenue	209,06,00,000	..	209,06,00,000
48	Police Revenue	965,08,00,000	..	965,08,00,000
50	Ministry of Housing and Urban Poverty Alleviation Revenue	2,00,000	..	2,00,000
51	Department of School Education and Literacy Revenue	5,00,000	..	5,00,000
52	Department of Higher Education Revenue	11,21,00,000	..	11,21,00,000
53	Ministry of Information and Broadcasting ... Revenue	57,36,00,000	..	57,36,00,000
54	Ministry of Labour and Employment Revenue	1,00,000	..	1,00,000
56	Law and Justice Revenue	2,00,000	..	2,00,000
58	Ministry of Micro, Small and Medium Enterprises Revenue	1697,90,00,000	..	1697,90,00,000
59	Ministry of Mines Revenue	1,00,000	..	1,00,000
60	Ministry of Minority Affairs Revenue	1,00,000	..	1,00,000
61	Ministry of New and Renewable Energy Revenue	1,00,000	..	1,00,000
67	Ministry of Planning Revenue	1,00,000	..	1,00,000
68	Ministry of Power Revenue	585,90,00,000	..	585,90,00,000
	Capital	296,26,00,000	..	296,26,00,000
70	Lok Sabha Revenue	..	15,00,000	15,00,000
74	Ministry of Road Transport and Highways Revenue	2041,41,00,000	..	2041,41,00,000
	Capital	1,00,000	..	1,00,000
75	Department of Rural Development Revenue	898,98,00,000	..	898,98,00,000
77	Department of Science and Technology Revenue	2,00,000	..	2,00,000
78	Department of Scientific and Industrial Research Revenue	1,76,00,000	..	1,76,00,000
80	Ministry of Shipping Revenue	30,05,00,000	..	30,05,00,000
	Capital	28,37,00,000	..	28,37,00,000
81	Ministry of Skill Development and Entrepreneurship Revenue	1,00,000	..	1,00,000
82	Department of Social Justice and Empowerment Revenue	30,45,00,000	..	30,45,00,000
83	Department of Empowerment of Persons with Disabilities Revenue	3,00,000	..	3,00,000
84	Department of Space Revenue	299,14,00,000	..	299,14,00,000
	Capital	1,00,000	..	1,00,000
85	Ministry of Statistics and Programme Implementation Revenue	1,00,000	..	1,00,000

No. of Vote (1)	Services and Purposes (2)	Sums not exceeding		
		Voted by Parliament Rs.	(3) Charged on the Consolidated Fund Rs.	Total Rs.
86	Ministry of Steel Revenue	200,00,00,000	110,00,00,000	310,00,00,000
87	Ministry of Textiles Revenue	4,00,000	..	4,00,000
88	Ministry of Tourism Revenue	1,00,000	..	1,00,000
89	Ministry of Tribal Affairs Revenue	1,51,00,000	121,17,00,000	122,68,00,000
90	Andaman and Nicobar Islands Revenue	620,43,00,000	..	620,43,00,000
	Capital	9,00,000	..	9,00,000
91	Chandigarh Revenue	30,96,00,000	..	30,96,00,000
92	Dadra and Nagar Haveli Revenue	58,10,00,000	..	58,10,00,000
	Capital	2,00,000	..	2,00,000
93	Daman and Diu Capital	3,00,00,000	..	3,00,00,000
94	Lakshadweep Revenue	1,00,000	..	1,00,000
95	Ministry of Urban Development Revenue	1,00,000	..	1,00,000
	Capital	5,00,000	1,60,00,000	1,65,00,000
96	Ministry of Water Resources, River Development and Ganga Rejuvenation Revenue	6,01,00,000	40,00,000	6,41,00,000
	Capital	1,00,000	..	1,00,000
97	Ministry of Women and Child Development Revenue	217,20,00,000	..	217,20,00,000
98	Ministry of Yourth Affairs and Sports Revenue	2,00,000	..	2,00,000
	TOTAL:	48181,39,00,000	1086874,30,00,000	1135055,69,00,000

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.

New Delhi, the 28th March 2017.

The following Act of Parliament received the assent of the President on the 27th March, 2017 and is hereby re-published for general Information:—

THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017

Act No. 6 OF 2017

An Act further to amend the Maternity Benefit Act, 1961.

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

1. (1) This Act may be called the Maternity Benefit (Amendment) Act, 2017.

Short title and commencement

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint :

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

53 of 1961.

2. In the Maternity Benefit Act, 1961 (hereinafter referred to as the principal Act), in section 3, after clause (b), the following clause shall be inserted, namely:—

Amendment of section 3.

'(ba) "commissioning mother" means a biological mother who uses her egg to create an embryo implanted in any other woman;'

3. In the principal Act, in section 5,—

Amendment of section 5.

(A) in sub-section (3)—

(i) for the words "twelve weeks of which not more than six weeks", the words "twenty-six weeks of which not more than eight weeks" shall be substituted;

(ii) after sub-section (3) and before the first proviso, the following proviso shall be inserted, namely:—

"Provided that the maximum period entitled to maternity benefit by a woman having two or more than two surviving children shall be twelve weeks of which not more than six weeks shall precede the date of her expected delivery;";

(iii) in the first proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(iv) in the second proviso, for the words "Provided further that", the words "Provided also that" shall be substituted;

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

"(4) A woman who legally adopts a child below the age of three months or a commissioning mother shall be entitled to maternity benefit for a period of twelve weeks from the date the child is handed over to the adopting mother or the commissioning mother, as the case may be.

(5) In case where the nature of work assigned to a woman is of such nature that she may work from home, the employer may allow her to do so after availing of the maternity benefit for such period and on such conditions as the employer and the woman may mutually agree."

4. In the principal Act, after section 11, the following section shall be inserted, namely:—

Insertion of new section 11A.

"11A. (1) Every establishment having fifty or more employees shall have the facility of crèche within such distance as may be prescribed, either separately or along with common facilities :

Creche Facility.

Provided that the employer shall allow four visits a day to the creche by the woman, which shall also include the interval for rest allowed to her.

(2) Every establishment shall intimate in writing and electronically to every woman at the time of her initial appointment regarding every benefit available under the Act.”.

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

The following Act of Parliament received the assent of the President on the 31st March, 2017 and is hereby re-published for general information:—

ACT No. 7 OF 2017

ARRANGEMENT OF SECTIONS

SECTIONS

CHAPTER I

PRELIMINARY

1. Short title and commencement.

CHAPTER II

RATE OF INCOME-TAX

2. Income-tax

CHAPTER III

DIRECT TAXES

Income-tax

3. Amendment of section 2.
4. Amendment of section 9.
5. Amendment of section 9A
6. Amendment of section 10.
7. Amendment of section 10AA.
8. Amendment of section 11.
9. Amendment of section 12A.
10. Amendment of section 12AA
11. Amendment of section 13A.
12. Amendment of section 23.
13. Amendment of section 35AD.
14. Amendment of section 36.
15. Amendment of section 40A.
16. Amendment of section 43.
17. Amendment of section 43B.
18. Amendment of section 43D.
19. Amendment of section 44AA.
20. Amendment of section 44AB.
21. Amendment of section 44AD.
22. Amendment of section 45.
23. Amendment of section 47.
24. Amendment of section 48.
25. Amendment of section 49.

SECTIONS

26. Amendment of section 50CA.
27. Amendment of section 54E.
28. Amendment of section 55.
29. Amendment of section 56.
30. Amendment of section 58.
31. Amendment of section 71.
32. Substitution of new section for section 79.
33. Amendment of section 80CCD.
34. Amendment of section 80CCG.
35. Amendment of section 80G.
36. Amendment of section 80-1AC.
37. Amendment of section 80-1BA.
38. Amendment of section 87A.
39. Amendment of section 90.
40. Amendment of section 90A.
41. Amendment of section 92BA.
42. Amendment of section 92CE.
43. Amendment of section 94B.
44. Amendment of section 115BBDA.
45. Insertion of new section 115BBG.
46. Amendment of section 155JAA.
47. Amendment of section 155JB.
48. Amendment of section 155JD.
49. Amendment of section 119.
50. Amendment of section 132.
51. Amendment of section 132A.
52. Amendment of section 133.
53. Amendment of section 133A.
54. Amendment of section 133C.
55. Amendment of section 139.
56. Insertion of new section 139AA.
57. Amendment of section 140A.
58. Amendment of section 143.
59. Amendment of section 153.
60. Amendment of section 153A.
61. Amendment of section 153B.

SECTIONS

62. Amendment of section 153C.
63. Amendment of section 155.
64. Amendment of section 194-1B.
65. Amendment of section 194-1C.
66. Amendment of section 194J.
67. Amendment of section 194LA.
68. Amendment of section 194LC.
69. Amendment of section 194LD.
70. Amendment of section 197A.
71. Amendment of section 204.
72. Amendment of section 206C.
73. Insertion of new section 206CC
74. Amendment of section 211.
75. Amendment of section 234C.
76. Insertion of new section 234F.
77. Insertion of new section 241A.
78. Amendment of section 244A.
79. Amendment of section 245A.
80. Amendment of section 245N.
81. Amendment of section 245-O.
82. Amendment of section 245Q
83. Amendment of section 253.
84. Insertion of new section 269ST
85. Insertion of new section 271DA
86. Amendment of section 271F.
87. Insertion of new section 271J.
88. Amendment of section 273B.

CHAPTER IV

INDIRECT TAXES

Customs

89. Amendment of section 2.
90. Amendment of section 7.
91. Amendment of section 17.
92. Amendment of section 27.
93. Amendment of section 28E.
94. Substitution of new section for section 28F.

SECTIONS

95. Omission of section 28G.
96. Amendment of section 28H.
97. Amendment of section 28-I.
98. Amendment of section 30A
99. Insertion of new section 41A
100. Amendment of section 46.
101. Amendment of section 47.
102. Substitution of new section for section 49.
103. Amendment of section 69.
104. Amendment of section 82.
105. Amendment of section 84.
106. Amendment of section 127B.
107. Amendment of section 127C.
108. Amendment of section 157.

Customs Tariff

109. Amendment of section 9.
110. Amendment of First Schedule.
111. Amendment of Second Schedule

Excise

112. Amendment of section 23A.
113. Omission of section 23B.
114. Amendment of section 23C.
115. Amendment of section 23D.
116. Insertion of new section 23-I.
117. Amendment of section 32E.
118. Amendment of section 32F.

Central excise Tariff

119. Amendment of First Schedule
120. Retrospective amendment of certain entries in First Schedule

CHAPTER V

SERVICE TAX

121. Amendment of section 65B.
122. Amendment of section 66D.
123. Amendment of section 96A
124. Omission of section 96B
125. Amendment of section 96C

SECTIONS

126. Amendment of section 96D
127. Amendment of section 96HA.
128. Insertion of new section 104 and 105.
129. Amendment of rule 2A of Service Tax (Determination of Value) Rules, 2006, retrospectively.

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENTS TO THE INDIAN TRUST ACT, 1882.

130. Commencement of this Part.
131. Amendment of section 20 of Act 2 of 1882.

PART II

AMENDMENTS TO THE INDIAN POST OFFICE ACT, 1898

132. Commencement of this Part.
133. Amendment of section 7 of Act 6 of 1898.

PART III

AMENDMENTS TO THE RESERVE BANK OF INDIA ACT, 1934

134. Commencement of this Part.
135. Amendment of section 31 of Act 2 of 1934

PART IV

AMENDMENTS TO THE REPRESENTATION OF THE PEOPLE ACT, 1951

136. Commencement of this Part.
137. Amendment of section 29C of Act 43 of 1951.

PART V

AMENDMENT OF THE SECURITIES CONTRACT (REGULATION) ACT, 1956

138. Amendment of section 231.

PART VI

AMENDMENT OF THE OIL INDUSTRY (DEVELOPMENT) ACT, 1974

139. Commencement of this Part.
140. Amendment of section 18 of Act 47 of 1974.

PART VII

REPEAL OF THE RESEARCH AND DEVELOPMENT CESS ACT, 1986

141. Commencement of this Part.
142. Repeal of Act 32 of 1986
143. Savings.
144. Collection and payment of arrears of duties.

SECTIONS

PART VIII

AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

- 145. Commencement of this Part.
- 146. Amendment of Act 15 of 1992.
- 147. Amendment of Act 15J.
- 148. Amendment of Chapter VIB.

PART IX

AMENDMENT TO THE DEPOSITORIES ACT, 1996

- 149. Amendment of section 19-I

PART X

AMENDMENT TO THE FINANCE ACT, 2005

- 150. Amendment of Act 18 of 2005.

PART XI

AMENDMENTS TO THE PAYMENT AND SETTLEMENT SYSTEMS ACT, 2007

- 151. Commencement of this Part.
- 152. Amendment of Act 51 of 2007.
- 153. Amendment of section 38.

PART XII

AMENDMENT TO THE COMPANIES ACT, 2013

- 154. Amendment of section 182.

PART XIII

AMENDMENT TO THE FINANCE ACT, 2016

- 155. Amendment of Act 28 of 2016

PART XIV

AMENDMENTS TO CERTAIN ACTS TO PROVIDE FOR MERGER OF TRIBUNALS AND OTHER AUTHORITIES
AND CONDITIONS OF SERVICE OF CHAIRPERSONS, MEMBERS, ETC.

- 156. Commencement of this Part.
- 157. Definitions.
- 158. Amendment of Act 14 of 1947.
- 159. Amendment of Act 19 of 1952.
- 160. Amendment of Act 14 of 1957.
- 161. Amendment of Act 47 of 1999.
- 162. Amendment of Act 54 of 1987.
- 163. Amendment of Act 24 of 1989.
- 164. Amendment of Act 13 of 1976.
- 165. Amendment of Act 42 of 1999.

SECTIONS

166. Amendment of Act 55 of 1994.
167. Amendment of Act 13 of 2003.
168. Amendment of Act 24 of 1997.
169. Amendment of Act 21 of 2000.
170. Amendment of Act 27 of 2008.
171. Amendment of Act 12 of 2003.
172. Amendment of Act 18 of 2013.
173. Amendment of Act 37 of 1952.
174. Amendment of Act 43 of 1961.
175. Amendment of Act 52 of 1962.
176. Amendment of Act 13 of 1985.
177. Amendment of Act 68 of 1986.
178. Amendment of Act 15 of 1992.
179. Amendment of Act 51 of 1993.
180. Amendment of Act 36 of 2003.
181. Amendment of Act 55 of 2007.
182. Amendment of Act 19 of 2010.
183. Application of section 184.
184. Qualifications, appointment, term and conditions of service, salary and allowances, etc., of Chairperson, Vice-Chairperson and Members, etc., of the Tribunal, Appellate Tribunal and other Authorities.
185. Transitional provisions.
186. General power to make rules.
187. Power to amend Eighth Schedule.
188. Rules to be laid before Parliament.
189. Removal of difficulties.

THE FIRST SCHEDULE

THE SECOND SCHEDULE

THE THIRD SCHEDULE

THE FOURTH SCHEDULE

THE FIFTH SCHEDULE

THE SIXTH SCHEDULE

THE SEVENTH SCHEDULE

THE EIGHTH SCHEDULE

THE NINTH SCHEDULE

THE FINANCE ACT, 2017

Act No. 7 OF 2017

An Act to give effect to the financial proposals of the Central Government for the financial year 2017-2018.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2017.

Short title and commencement.

(2) Save as otherwise provided in this Act, sections 2 to 88 shall come into force on the 1st day of April, 2017.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2017, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

Income-tax.

(2) In the cases to which paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “five lakh rupees” had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161

or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(b) in the case of every co-operative society or firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(c) in the case of every domestic company,—

(i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax.

(4) In cases in which tax has to be charged and paid under section 115-O or section 115QA or sub-section (2) of section 115R or section 115TA or section 115TD of

the Incometax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(c) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees;

(c) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule:

Provided also that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(b) in the case of every co-operative society or firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(c) in the case of every domestic company,—

(i) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(a) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax".

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived

at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(12) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall also be increased by an additional surcharge, for the purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2017, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

3. In section 2 of the Income-tax Act,—

Amendment
of section 2.

(I) in clause (24), after sub-clause (xvii), the following sub-clause shall be inserted, namely: —

“(xviii) any sum of money or value of property referred to in clause (x) of sub-section (2) of section 56;”;

(II) in clause (42A), —

(a) in the third proviso [as inserted by section 3 of the Finance Act, 2016], after the words and brackets “a company (not being a share listed in a recognised stock exchange in India)”, the words “or an immovable property, being land or building or both,” shall be inserted with effect from the 1st day of April, 2018;

28 of 2016.

(b) in *Explanation 1*, in clause (i),—

(A) after sub-clause (he), the following sub-clause shall be inserted with effect from the 1st day of April, 2018, namely:—

“(hf) in the case of a capital asset, being equity shares in a company, which becomes the property of the assessee in consideration of a transfer referred to in clause (xb) of section 47, there shall be included the period for which the preference shares were held by the assessee;”;

(B) after sub-clause (hf) as so inserted, the following sub-clause shall be inserted, namely:—

“(hg) in the case of a capital asset, being a unit or units, which becomes the property of the assessee in consideration of a transfer referred to in clause (xix) of section 47, there shall be included the period for which the unit or units in the consolidating plan of a mutual fund scheme were held by the assessee;”.

4. In section 9 of the Income-tax Act, in sub-section (1), in clause (i), in *Explanation 5*,—

Amendment of
section 9.

(i) the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2012, namely:—

“Provided that nothing contained in this *Explanation* shall apply to an asset or capital asset, which is held by a non-resident by way of investment, directly or indirectly, in a Foreign Institutional Investor as referred to in clause (a) of the *Explanation* to section 115AD for an assessment year commencing on or after the 1st day of April, 2012 but before the 1st day of April, 2015;”;

(ii) after the first proviso as so inserted, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2015, namely: —

“Provided further that nothing contained in this *Explanation* shall apply to an asset or capital asset, which is held by a non-resident by way of investment, directly or indirectly, in Category-I or Category-II foreign portfolio investor under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014, made under the Securities and Exchange Board of India Act, 1992.”.

15 of 1992.

5. In section 9A of the Income-tax Act, in sub-section (3), in clause (j), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2016, namely:—

Amendment of
section 9A.

“Provided further that nothing contained in this clause shall apply to a fund which has been wound up in the previous year;”.

Amendment of section 10.

6. In section 10 of the Income-tax Act,—

(a) in clause (4), in sub-clause (ii), in the proviso, for the word, brackets and letter “clause (q)”, the word, brackets and letter “clause (w)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2013;

(b) after clause (12A) [as inserted by section 7 of the Finance Act, 2016], the following clause shall be inserted with effect from the 1st day of April, 2018, namely:—

28 of 2016.

“(12B) any payment from the National Pension System Trust to an employee under the pension scheme referred to in section 80CCD, on partial withdrawal made out of his account in accordance with the terms and conditions, specified under the Pension Fund Regulatory and Development Authority Act, 2013 and the regulations made thereunder, to the extent it does not exceed twenty-five per cent. of the amount of contributions made by him;”;

23 of 2013.

(c) in clause (23C),—

(i) after sub-clause (iiiAAA), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1998, namely:—

“(iiiAAAA) the Chief Minister’s Relief Fund or the Lieutenant Governor’s Relief Fund in respect of any State or Union territory as referred to in sub-clause (iiihf) of clause (a) of sub-section (2) of section 80G; or”;

(ii) after the eleventh proviso, the following proviso shall be inserted with effect from the 1st day of April, 2018, namely:—

“Provided also that any amount credited or paid out of income of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), to any trust or institution registered under section 12AA, being voluntary contribution made with a specific direction that they shall form part of the corpus of the trust or institution, shall not be treated as application of income to the objects for which such fund or trust or institution or university or educational institution or hospital or other medical institution, as the case may be, is established.”;

(d) after clause (37), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2015, namely:—

“(37A) any income chargeable under the head “Capital gains” in respect of transfer of a specified capital asset arising to an assessee, being an individual or a Hindu undivided family, who was the owner of such specified capital asset as on the 2nd day of June, 2014 and transfers that specified capital asset under the Land Pooling Scheme (herein referred to as “the scheme”) covered under the Andhra Pradesh Capital City Land Pooling Scheme (Formulation and Implementation) Rules, 2015 made under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014 and the rules, regulations and Schemes made under the said Act.

Andhra Pradesh Act 11 of 2014.

Explanation.—For the purposes of this clause, “specified capital asset” means,—

(a) the land or building or both owned by the assessee as on the 2nd day of June, 2014 and which has been transferred under the scheme; or

(b) the land pooling ownership certificate issued under the scheme to the assessee in respect of land or building or both referred to in clause (a); or

(c) the reconstituted plot or land, as the case may be, received by the assessee *in lieu* of land or building or both referred to in clause (a) in accordance with the scheme, if such plot or land, as the case may be, so received is transferred within two years from the end of the financial year in which the possession of such plot or land was handed over to him;”;

(e) in clause (38), after the second proviso and before the *Explanation* [as inserted by section 7 of the Finance Act, 2016], the following proviso shall be inserted with effect from the 1st day of April, 2018, namely:—

28 of 2016.

23 of 2004. "Provided also that nothing contained in this clause shall apply to any income arising from the transfer of a long-term capital asset, being an equity share in a company, if the transaction of acquisition, other than the acquisition notified by the Central Government in this behalf, of such equity share is entered into on or after the 1st day of October, 2004 and such transaction is not chargeable to securities transaction tax under Chapter VII of the Finance (No. 2) Act, 2004.";

(f) after clause (48A), the following clause shall be inserted with effect from the 1st day of April, 2018, namely:—

"(48B) any income accruing or arising to a foreign company on account of sale of leftover stock of crude oil, if any, from the facility in India after the expiry of the agreement or the arrangement referred to in clause (48A) subject to such conditions as may be notified by the Central Government in this behalf;"

7. In section 10AA of the Income-tax Act, after sub-section (1), the following *Explanation* shall be inserted with effect from the 1st day of April, 2018, namely:—

Amendment of section 10AA.

"*Explanation.*—For the removal of doubts, it is hereby declared that the amount of deduction under this section shall be allowed from the total income of the assessee computed in accordance with the provisions of this Act, before giving effect to the provisions of this section and the deduction under this section shall not exceed such total income of the assessee."

8. In section 11 of the Income-tax Act, in sub-section (1), the *Explanation* below clause (d) shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted with effect from the 1st day of April, 2018, namely:—

Amendment of section 11.

"*Explanation 2.*—Any amount credited or paid, out of income referred to in clause (a) or clause (b) read with *Explanation 1*, to any other trust or institution registered under section 12AA, being contribution with a specific direction that they shall form part of the corpus of the trust or institution, shall not be treated as application of income for charitable or religious purposes."

9. In section 12A of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 2018,—

Amendment of section 12A.

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

"(ab) the person in receipt of the income has made an application for registration of the trust or institution, in a case where a trust or an institution has been granted registration under section 12AA or has obtained registration at any time under section 12A [as it stood before its amendment by the Finance (No. 2) Act, 1996], and, subsequently, it has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, in the prescribed form and manner, within a period of thirty days from the date of said adoption or modification, to the Principal Commissioner or Commissioner and such trust or institution is registered under section 12AA;"

33 of 1996.

(ii) after clause (b), the following clause shall be inserted, namely:—

"(ba) the person in receipt of the income has furnished the return of income for the previous year in accordance with the provisions of sub-section (4A) of section 139, within the time allowed under that section."

10. In section 12AA of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 12AA.

(a) in sub-section (1), after the word, brackets and letters "clause (aa)", the words, brackets and letters "or clause (ab)" shall be inserted;

(b) in sub-section (2), after the word, brackets and letters "clause (aa)", the words, brackets and letters "or clause (ab)" shall be inserted.

11. In section 13A of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 13A.

(l) in the first proviso,—

(i) in clause (b),—

(A) after the words “such voluntary contribution”, the words “other than contribution by way of electoral bond” shall be inserted;

(B) the word “and” occurring at the end shall be omitted;

(ii) in clause (c), the word “; and” shall be inserted at the end;

(iii) after clause (c), the following clause shall be inserted, namely:—

‘(d) no donation exceeding two thousand rupees is received by such political party otherwise than by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account or through electoral bond.

Explanation.—For the purposes of this proviso, “electoral bond” means a bond referred to in the *Explanation* to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934.’;

2 of 1934.

(II) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that such political party furnishes a return of income for the previous year in accordance with the provisions of sub-section (4B) of section 139 on or before the due date under that section.”.

Amendment of section 23.

12. In section 23 of the Income-tax Act, after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(5) Where the property consisting of any building or land appurtenant thereto is held as stock-in-trade and the property or any part of the property is not let during the whole or any part of the previous year, the annual value of such property or part of the property, for the period up to one year from the end of the financial year in which the certificate of completion of construction of the property is obtained from the competent authority, shall be taken to be *nil*.”.

Amendment of section 35AD.

13. In section 35AD of the Income-tax Act, in sub-section (8), in clause (f), after the words “shall not include”, the words “any expenditure in respect of which the payment or aggregate of payments made to a person in a day, otherwise than by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account, exceeds ten thousand rupees or” shall be inserted with effect from the 1st day of April, 2018.

Amendment of section 36.

14. In section 36 of the Income-tax Act, in sub-section (1), in clause (viiia), in sub-clause (a), for the words “seven and one-half per cent.”, the words “eight and one-half per cent.” shall be substituted with effect from the 1st day of April, 2018.

Amendment of section 40A.

15. In section 40A of the Income-tax Act,—

(a) in sub-section (2), in clause (a), in the proviso, after the words “Provided that”, the words, figures and letters “for an assessment year commencing on or before the 1st day of April, 2016” shall be inserted;

(b) with effect from the 1st day of April, 2018,—

(A) in sub-section (3), for the words “exceeds twenty thousand rupees”, the words “or use of electronic clearing system through a bank account, exceeds ten thousand rupees,” shall be substituted;

(B) in sub-section (3A),—

(i) after the words “account payee bank draft,”, the words “or use of electronic clearing system through a bank account” shall be inserted;

(ii) for the words “twenty thousand rupees”, the words “ten thousand rupees” shall be substituted;

(iii) in the first proviso, for the words “exceeds twenty thousand rupees”, the words “or use of electronic clearing system through a bank account, exceeds ten thousand rupees,” shall be substituted;

(iv) in the second proviso, for the words "twenty thousand rupees", the words "ten thousand rupees" shall be substituted;

(C) in sub-section (4),—

(i) after the words "account payee bank draft", the words "or use of electronic clearing system through a bank account" shall be inserted;

(ii) after the words "such cheque or draft", the words "or electronic clearing system" shall be inserted.

16. In section 43 of the Income-tax Act, in clause (1), with effect from the 1st day of April, 2018,—

Amendment of section 43.

(a) after the proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

"Provided further that where the assessee incurs any expenditure for acquisition of any asset or part thereof in respect of which a payment or aggregate of payments made to a person in a day, otherwise than by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account, exceeds ten thousand rupees, such expenditure shall be ignored for the purposes of determination of actual cost.";

(b) in *Explanation 13*, the following proviso shall be inserted, namely:—

"Provided that where any capital asset in respect of which deduction or part of deduction allowed under section 35AD is deemed to be the income of the assessee in accordance with the provisions of sub-section (7B) of the said section, the actual cost of the asset to the assessee shall be the actual cost to the assessee, as reduced by an amount equal to the amount of depreciation calculated at the rate in force that would have been allowable had the asset been used for the purpose of business since the date of its acquisition."

17. In section 43B of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 43B.

(i) in clause (e), after the words "scheduled bank", the words "or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank" shall be inserted;

(ii) in *Explanation 4*, after clause (c), the following clause shall be inserted, namely:—

'(d) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in the *Explanation* to sub-section (4) of section 80P.'

18. In section 43D of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 43D.

(i) in clause (a), after the words "scheduled bank or", the words "a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank or" shall be inserted;

(ii) in the long line, after the words "scheduled bank or", the words "a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank or" shall be inserted;

(iii) in the *Explanation*, after clause (f), the following clause shall be inserted, namely:—

'(g) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in the *Explanation* to sub-section (4) of section 80P.'

19. In section 44AA of the Income-tax Act, in sub-section (2), the following provisos shall be inserted with effect from the 1st day of April, 2018, namely:—

Amendment of section 44AA.

'Provided that in the case of a person being an individual or a Hindu undivided family, the provisions of clause (i) and clause (ii) shall have effect, as if for the words "one

lakh twenty thousand rupees”, the words “two lakh fifty thousand rupees” had been substituted:

Provided further that in the case of a person being an individual or a Hindu undivided family, the provisions of clause (i) and clause (ii) shall have effect, as if for the words “ten lakh rupees”, the words “twenty-five lakh rupees” had been substituted.’.

Amendment of section 44AB.

20. In section 44AB of the Income-tax Act,—

(i) before the first proviso, the following proviso shall be inserted, namely:—

“Provided that this section shall not apply to the person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (1) of section 44AD and his total sales, turnover or gross receipts, as the case may be, in business does not exceed two crore rupees in such previous year.”;

(ii) in the first proviso, for the words “Provided that”, the words “Provided further that” shall be substituted;

(iii) in the second proviso, for the words “Provided further”, the words “Provided also” shall be substituted.

Amendment of section 44AD.

21. In section 44AD of the Income-tax Act, in sub-section (1), the following proviso shall be inserted, namely:—

‘Provided that this sub-section shall have effect as if for the words “eight per cent.”, the words “six per cent.” had been substituted, in respect of the amount of total turnover or gross receipts which is received by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account during the previous year or before the due date specified in sub-section (1) of section 139 in respect of that previous year.’.

Amendment of section 45.

22. In section 45 of the Income-tax Act, after sub-section (5) and the *Explanation* thereto, the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

‘(5A) Notwithstanding anything contained in sub-section (1), where the capital gain arises to an assessee, being an individual or a Hindu undivided family, from the transfer of a capital asset, being land or building or both, under a specified agreement, the capital gains shall be chargeable to income-tax as income of the previous year in which the certificate of completion for the whole or part of the project is issued by the competent authority; and for the purposes of section 48, the stamp duty value, on the date of issue of the said certificate, of his share, being land or building or both in the project, as increased by the consideration received in cash, if any, shall be deemed to be the full value of the consideration received or accruing as a result of the transfer of the capital asset:

Provided that the provisions of this sub-section shall not apply where the assessee transfers his share in the project on or before the date of issue of the said certificate of completion, and the capital gains shall be deemed to be the income of the previous year in which such transfer takes place and the provisions of this Act, other than the provisions of this sub-section, shall apply for the purpose of determination of full value of consideration received or accruing as a result of such transfer.

Explanation.—For the purposes of this sub-section, the expression—

(i) “competent authority” means the authority empowered to approve the building plan by or under any law for the time being in force;

(ii) “specified agreement” means a registered agreement in which a person owning land or building or both, agrees to allow another person to develop a real estate project on such land or building or both, in consideration of a share, being land or building or both in such project, whether with or without payment of part of the consideration in cash;

(iii) “stamp duty value” means the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of an immovable property being land or building or both.’.

23. In section 47 of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 47.

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

“(viiiaa) any transfer, made outside India, of a capital asset being rupee denominated bond of an Indian company issued outside India, by a non-resident to another non-resident;”;

(b) after clause (xa), the following clause shall be inserted, namely:—

“(xb) any transfer by way of conversion of preference shares of a company into equity shares of that company;”.

24. In section 48 of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of section 48.

(a) in the fifth proviso, for the word “subscribed”, the word “held” shall be substituted;

(b) in the *Explanation*, in clause (iii), for the figures, letters and words “1st day of April, 1981”, the figures, letters and words “1st day of April, 2001” shall be substituted.

25. In section 49 of the Income-tax Act,—

Amendment of section 49.

(a) in sub-section (1), in clause (iii), in sub-clause (e), after the word, brackets, figures and letter “clause (vib)”, the words, brackets, figures and letter “or clause (vic)” shall be inserted with effect from the 1st day of April, 2018;

(b) after sub-section (2AD), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(2AE) Where the capital asset, being equity share of a company, became the property of the assessee in consideration of a transfer referred to in clause (xb) of section 47, the cost of acquisition of the asset shall be deemed to be that part of the cost of the preference share in relation to which such asset is acquired by the assessee.”;

(c) after sub-section (2AE) as so inserted, the following sub-section shall be inserted, namely:—

“(2AF) Where the capital asset, being a unit or units in a consolidated plan of a mutual fund scheme, became the property of the assessee in consideration of a transfer referred to in clause (xix) of section 47, the cost of acquisition of the asset shall be deemed to be the cost of acquisition to him of the unit or units in the consolidating plan of the scheme of the mutual fund.”;

(d) in sub-section (4), after the words, brackets, figures and letter “or clause (viiia)” at both the places where they occur, the words, brackets and figure “or clause (x)” shall be inserted;

(e) after sub-section (5) [as inserted by section 30 of the Finance Act, 2016], the following sub-sections shall be inserted with effect from the 1st day of April, 2018, namely:—

“(6) Where the capital gain arises from the transfer of a specified capital asset referred to in clause (c) of the *Explanation* to clause (37A) of section 10, which has been transferred after the expiry of two years from the end of the financial year in which the possession of such asset was handed over to the assessee, the cost of acquisition of such specified capital asset shall be deemed to be its stamp duty value as on the last day of the second financial year after the end of the financial year in which the possession of the said specified capital asset was handed over to the assessee.

Explanation.—For the purposes of this sub-section, “stamp duty value” means the value adopted or assessed or assessable by any authority of the State Government for the purpose of payment of stamp duty in respect of an immovable property.

(7) Where the capital gain arises from the transfer of a capital asset, being share in the project, in the form of land or building or both, referred to in sub-section (5A) of section 45, not being the capital asset referred to in the proviso to the said sub-section, the cost of acquisition of such asset, shall be the amount which is deemed as full value of consideration in that sub-section.’;

(f) after sub-section (7) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“(8) Where the capital gain arises from the transfer of an asset, being the asset held by a trust or an institution in respect of which accreted income has been computed and the tax has been paid thereon in accordance with the provisions of Chapter XII-EB, the cost of acquisition of such asset shall be deemed to be the fair market value of the asset which has been taken into account for computation of accreted income as on the specified date referred to in sub-section (2) of section 115TD.”.

Insertion of new section 50CA.

26. After section 50C of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Special provision for full value of consideration for transfer of share other than quoted share.

‘50CA. Where the consideration received or accruing as a result of the transfer by an assessee of a capital asset, being share of a company other than a quoted share, is less than the fair market value of such share determined in such manner as may be prescribed, the value so determined shall, for the purposes of section 48, be deemed to be the full value of consideration received or accruing as a result of such transfer.

Explanation.—For the purposes of this section, “quoted share” means the share quoted on any recognised stock exchange with regularity from time to time, where the quotation of such share is based on current transaction made in the ordinary course of business.’.

Amendment of section 54EC.

27. In section 54EC of the Income-tax Act, in sub-section (3), in the *Explanation*, in clause (ba), for the words and figures “the Companies Act, 1956” occurring at the end, the words and figures “the Companies Act, 1956; or any other bond notified by the Central Government in this behalf” shall be substituted with effect from the 1st day of April, 2018.

1 of 1956.

Amendment of section 55.

28. In section 55 of the Income-tax Act, with effect from the 1st day of April, 2018,—

(A) in sub-section (1), in clause (b), in sub-clause (2), in item (i), for the figures, letters and words “1st day of April, 1981”, the figures, letters and words “1st day of April, 2001” shall be substituted;

(B) in sub-section (2), in clause (b), for the figures, letters and words “1st day of April, 1981” wherever they occur, the figures, letters and words “1st day of April, 2001” shall be substituted.

Amendment of section 56.

29. In section 56 of the Income-tax Act, in sub-section (2),—

(I) in clause (vii), after the figures, letters and words “1st day of October, 2009”, the words, figures and letters “but before the 1st day of April, 2017” shall be inserted;

(II) in clause (viiia), after the figures, letters and words “1st day of June, 2010”, the words, figures and letters “but before the 1st day of April, 2017” shall be inserted;

(III) after clause (ix), the following clause shall be inserted, namely:—

‘(x) where any person receives, in any previous year, from any person or persons on or after the 1st day of April, 2017,—

(a) any sum of money, without consideration, the aggregate value of which exceeds fifty thousand rupees, the whole of the aggregate value of such sum;

(b) any immovable property,—

(A) without consideration, the stamp duty value of which exceeds fifty thousand rupees, the stamp duty value of such property;

(B) for a consideration which is less than the stamp duty value of the property by an amount exceeding fifty thousand rupees, the stamp duty value of such property as exceeds such consideration:

Provided that where the date of agreement fixing the amount of consideration for the transfer of immovable property and the date of registration are not the same, the stamp duty value on the date of agreement may be taken for the purposes of this sub-clause:

Provided further that the provisions of the first proviso shall apply only in a case where the amount of consideration referred to therein, or a part thereof, has been paid by way of an account payee cheque or an account payee bank draft or by use of electronic clearing system through a bank account, on or before the date of agreement for transfer of such immovable property:

Provided also that where the stamp duty value of immovable property is disputed by the assessee on grounds mentioned in sub-section (2) of section 50C, the Assessing Officer may refer the valuation of such property to a Valuation Officer, and the provisions of section 50C and sub-section (15) of section 155 shall, as far as may be, apply in relation to the stamp duty value of such property for the purpose of this sub-clause as they apply for valuation of capital asset under those sections;

(c) any property, other than immovable property,—

(A) without consideration, the aggregate fair market value of which exceeds fifty thousand rupees, the whole of the aggregate fair market value of such property;

(B) for a consideration which is less than the aggregate fair market value of the property by an amount exceeding fifty thousand rupees, the aggregate fair market value of such property as exceeds such consideration:

Provided that this clause shall not apply to any sum of money or any property received—

(I) from any relative; or

(II) on the occasion of the marriage of the individual; or

(III) under a will or by way of inheritance; or

(IV) in contemplation of death of the payer or donor, as the case may be; or

(V) from any local authority as defined in the *Explanation* to clause (20) of section 10; or

(VI) from any fund or foundation or university or other educational institution or hospital or other medical institution or any trust or institution referred to in clause (23C) of section 10; or

(VII) from or by any trust or institution registered under section 12A or section 12AA; or

(VIII) by any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or

(IX) by way of transaction not regarded as transfer under clause (i) or clause (vi) or clause (via) or clause (viaa) or clause (vib) or clause (vic) or clause (vica) or clause (vicb) or clause (vid) or clause (vii) of section 47; or

(X) from an individual by a trust created or established solely for the benefit of relative of the individual.

Explanation.—For the purposes of this clause, the expressions “assessable”, “fair market value”, “jewellery”, “property”, “relative” and “stamp duty value” shall have the same meanings as respectively assigned to them in the *Explanation* to clause (vii).¹

30. In section 58 of the Income-tax Act, in sub-section (1A), for the word, brackets, figures and letter “sub-clause (iia)”, the words, brackets, figures and letters “sub-clauses (ia) and (iia)” shall be substituted with effect from the 1st day of April, 2018.

Amendment
of
section 58.

31. In section 71 of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

Amendment
of
section 71.

‘(3A) Notwithstanding anything contained in sub-section (1) or sub-section (2), where in respect of any assessment year, the net result of the computation under the head “Income from house property” is a loss and the assessee has income assessable under any other head of income, the assessee shall not be entitled to set off such loss, to the

extent the amount of the loss exceeds two lakh rupees, against income under the other head.’.

Substitution of new section for section 79.

32. For section 79 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2018, namely:—

Carry forward and set off of losses in case of certain companies.

“79. Notwithstanding anything contained in this Chapter, where a change in shareholding has taken place in a previous year,—

(a) in the case of a company not being a company in which the public are substantially interested and other than a company referred to in clause (b), no loss incurred in any year prior to the previous year shall be carried forward and set off against the income of the previous year, unless on the last day of the previous year, the shares of the company carrying not less than fifty-one per cent. of the voting power were beneficially held by persons who beneficially held shares of the company carrying not less than fifty-one per cent. of the voting power on the last day of the year or years in which the loss was incurred;

(b) in the case of a company, not being a company in which the public are substantially interested but being an eligible start-up as referred to in section 80-IAC, the loss incurred in any year prior to the previous year shall be carried forward and set off against the income of the previous year, if, all the shareholders of such company who held shares carrying voting power on the last day of the year or years in which the loss was incurred,—

(i) continue to hold those shares on the last day of such previous year; and

(ii) such loss has been incurred during the period of seven years beginning from the year in which such company is incorporated:

Provided that nothing contained in this section shall apply to a case where a change in the said voting power and shareholding takes place in a previous year consequent upon the death of a shareholder or on account of transfer of shares by way of gift to any relative of the shareholder making such gift:

Provided further that nothing contained in this section shall apply to any change in the shareholding of an Indian company which is a subsidiary of a foreign company as a result of amalgamation or demerger of a foreign company subject to the condition that fifty-one per cent. shareholders of the amalgamating or demerged foreign company continue to be the shareholders of the amalgamated or the resulting foreign company.”.

Amendment of section 80CCD.

33. In section 80CCD of the Income-tax Act, in sub-section (1), in clause (b), for the words “ten per cent.”, the words “twenty per cent.” shall be substituted with effect from the 1st day of April, 2018.

Amendment of section 80CCG.

34. In section 80CCG of the Income-tax Act, after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

“(5) Notwithstanding anything contained in sub-sections (1) to (4), no deduction under this section shall be allowed in respect of any assessment year commencing on or after the 1st day of April, 2018:

Provided that an assessee, who has acquired listed equity shares or listed units of an equity oriented fund in accordance with the scheme referred to in sub-section (1) and claimed deduction under this section for any assessment year commencing on or before the 1st day of April, 2017, shall be allowed deduction under this section till the assessment year commencing on the 1st day of April, 2019, if he is otherwise eligible to claim the deduction in accordance with the other provisions of this section.”.

Amendment of section 80G.

35. In section 80G of the Income-tax Act, in sub-section (5D), for the words “ten thousand rupees”, the words “two thousand rupees” shall be substituted with effect from the 1st day of April, 2018.

Amendment of section 80-IAC.

36. In section 80-IAC of the Income-tax Act [as inserted by section 42 of the Finance Act, 2016], in sub-section (2), for the words “five years”, the words “seven years” shall be substituted with effect from the 1st day of April, 2018.

28 of 2016.	<p>37. In section 80-IBA of the Income-tax Act [as inserted by section 44 of the Finance Act, 2016], with effect from the 1st day of April, 2018,—</p> <p>(a) in sub-section (2),—</p> <p>(i) in clause (b), for the words “three years”, the words “five years” shall be substituted;</p> <p>(ii) in clauses (c) and (f), for the expression “built-up area” wherever they occur, the words “carpet area” shall be substituted;</p> <p>(iii) the words “or within the distance, measured aerially, of twenty-five kilometres from the municipal limits of these cities” wherever they occur shall be omitted;</p> <p>(b) in sub-section (6), for clause (a), the following clause shall be substituted, namely:—</p>	Amendment of section 80-IBA.
16 of 2016.	<p>‘(a) “carpet area” shall have the same meaning as assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016.’</p>	
28 of 2016.	<p>38. In section 87A of the Income-tax Act, with effect from the 1st day of April, 2018,—</p> <p>(a) for the words “five hundred thousand rupees”, the words “three hundred fifty thousand rupees” shall be substituted;</p> <p>(b) for the words “five thousand rupees” [as substituted by section 46 of the Finance Act, 2016], the words “two thousand five hundred rupees” shall be substituted.</p>	Amendment of section 87A.
	<p>39. In section 90 of the Income-tax Act, after <i>Explanation 3</i>, the following <i>Explanation</i> shall be inserted with effect from the 1st day of April, 2018, namely:—</p> <p>“<i>Explanation 4.</i>—For the removal of doubts, it is hereby declared that where any term used in an agreement entered into under sub-section (1) is defined under the said agreement, the said term shall have the same meaning as assigned to it in the agreement; and where the term is not defined in the said agreement, but defined in the Act, it shall have the same meaning as assigned to it in the Act and explanation, if any, given to it by the Central Government.”.</p>	Amendment of section 90.
	<p>40. In section 90A of the Income-tax Act, after <i>Explanation 3</i>, the following <i>Explanation</i> shall be inserted with effect from the 1st day of April, 2018, namely:—</p> <p>“<i>Explanation 4.</i>—For the removal of doubts, it is hereby declared that where any term used in an agreement entered into under sub-section (1) is defined under the said agreement, the said term shall have the same meaning as assigned to it in the agreement; and where the term is not defined in the said agreement, but defined in the Act, it shall have the same meaning as assigned to it in the Act and explanation, if any, given to it by the Central Government.”.</p>	Amendment of section 90A.
	<p>41. In section 92BA of the Income-tax Act, clause (i) shall be omitted.</p>	Amendment of section 92BA.
	<p>42. After section 92CD of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—</p>	Insertion of new section 92CE.
	<p>‘92CE. (1) Where a primary adjustment to transfer price,—</p> <p>(i) has been made <i>suo motu</i> by the assessee in his return of income;</p> <p>(ii) made by the Assessing Officer has been accepted by the assessee;</p> <p>(iii) is determined by an advance pricing agreement entered into by the assessee under section 92CC;</p> <p>(iv) is made as per the safe harbour rules framed under section 92CB; or</p> <p>(v) is arising as a result of resolution of an assessment by way of the mutual agreement procedure under an agreement entered into under section 90 or section 90A for avoidance of double taxation,</p>	Secondary adjustment in certain cases.

the assessee shall make a secondary adjustment:

Provided that nothing contained in this section shall apply, if,—

(i) the amount of primary adjustment made in any previous year does not exceed one crore rupees; and

(ii) the primary adjustment is made in respect of an assessment year commencing on or before the 1st day of April, 2016.

(2) Where, as a result of primary adjustment to the transfer price, there is an increase in the total income or reduction in the loss, as the case may be, of the assessee, the excess money which is available with its associated enterprise, if not repatriated to India within the time as may be prescribed, shall be deemed to be an advance made by the assessee to such associated enterprise and the interest on such advance, shall be computed in such manner as may be prescribed.

(3) For the purposes of this section,—

(i) “associated enterprise” shall have the meaning assigned to it in sub-section (1) and sub-section (2) of section 92A;

(ii) “arm’s length price” shall have the meaning assigned to it in clause (ii) of section 92F;

(iii) “excess money” means the difference between the arm’s length price determined in primary adjustment and the price at which the international transaction has actually been undertaken;

(iv) “primary adjustment” to a transfer price, means the determination of transfer price in accordance with the arm’s length principle resulting in an increase in the total income or reduction in the loss, as the case may be, of the assessee;

(v) “secondary adjustment” means an adjustment in the books of account of the assessee and its associated enterprise to reflect that the actual allocation of profits between the assessee and its associated enterprise are consistent with the transfer price determined as a result of primary adjustment, thereby removing the imbalance between cash account and actual profit of the assessee.’

Insertion of
new section
94B.

43. After section 94A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Limitation on
interest
deduction in
certain
cases.

‘94B. (1) Notwithstanding anything contained in this Act, where an Indian company, or a permanent establishment of a foreign company in India, being the borrower, incurs any expenditure by way of interest or of similar nature exceeding one crore rupees which is deductible in computing income chargeable under the head “Profits and gains of business or profession” in respect of any debt issued by a nonresident, being an associated enterprise of such borrower, the interest shall not be deductible in computation of income under the said head to the extent that it arises from excess interest, as specified in sub-section (2):

Provided that where the debt is issued by a lender which is not associated but an associated enterprise either provides an implicit or explicit guarantee to such lender or deposits a corresponding and matching amount of funds with the lender, such debt shall be deemed to have been issued by an associated enterprise.

(2) For the purposes of sub-section (1), the excess interest shall mean an amount of total interest paid or payable in excess of thirty per cent. of earnings before interest, taxes, depreciation and amortisation of the borrower in the previous year or interest paid or payable to associated enterprises for that previous year, whichever is less.

(3) Nothing contained in sub-section (1) shall apply to an Indian company or a permanent establishment of a foreign company which is engaged in the business of banking or insurance.

(4) Where for any assessment year, the interest expenditure is not wholly deducted against income under the head “Profits and gains of business or profession”, so much

of the interest expenditure as has not been so deducted, shall be carried forward to the following assessment year or assessment years, and it shall be allowed as a deduction against the profits and gains, if any, of any business or profession carried on by it and assessable for that assessment year to the extent of maximum allowable interest expenditure in accordance with sub-section (2):

Provided that no interest expenditure shall be carried forward under this sub-section for more than eight assessment years immediately succeeding the assessment year for which the excess interest expenditure was first computed.

(5) For the purposes of this section, the expressions—

(i) “associated enterprise” shall have the meaning assigned to it in sub-section (1) and sub-section (2) of section 92A;

(ii) “debt” means any loan, financial instrument, finance lease, financial derivative, or any arrangement that gives rise to interest, discounts or other finance charges that are deductible in the computation of income chargeable under the head “Profits and gains of business or profession”;

(iii) “permanent establishment” includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.’

28 of 2016. **44.** In section 115BBDA of the Income-tax Act [as inserted by section 52 of the Finance Act, 2016], with effect from the 1st day of April, 2018,—

Amendment of section 115BBDA.

(i) in sub-section (1), for the words “an assessee, being an individual, a Hindu Undivided Family or a firm”, the words “a specified assessee” shall be substituted;

(ii) for sub-section (3), the following *Explanation* shall be substituted, namely:—
‘*Explanation.*—For the purposes of this section,—

(a) “dividend” shall have the meaning assigned to it in clause (22) of section 2 but shall not include sub-clause (e) thereof;

(b) “specified assessee” means a person other than,—

(i) a domestic company; or

(ii) a fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or

(iii) a trust or institution registered under section 12A or section 12AA.’

28 of 2016. **45.** After section 115BBF of the Income-tax Act [as inserted by section 54 of the Finance Act, 2016], the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Insertion of new section 115 BBG.

‘115 BBG. (1) Where the total income of an assessee includes any income by way of transfer of carbon credits, the income-tax payable shall be the aggregate of—

Tax on income from transfer of carbon credits.

(a) the amount of income-tax calculated on the income by way of transfer of carbon credits, at the rate of ten per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the amount of income referred to in clause (a).

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing his income referred to in clause (a) of sub-section (1).

Explanation.—For the purposes of this section, “carbon credit” in respect of one unit shall mean reduction of one tonne of carbon dioxide emissions or emissions of its equivalent gases which is validated by the United Nations Framework on Climate Change and which can be traded in market at its prevailing market price.’

Amendment of section 115JAA. **46.** In section 115JAA of the Income-tax Act, with effect from the 1st day of April, 2018,—
 (a) in sub-section (2A), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where the amount of tax credit in respect of any income-tax paid in any country or specified territory outside India, under section 90 or section 90A or section 91, allowed against the tax payable under the provisions of sub-section (1) of section 115JB exceeds the amount of such tax credit admissible against the tax payable by the assessee on its income in accordance with the other provisions of this Act, then, while computing the amount of credit under this sub-section, such excess amount shall be ignored.”;

(b) in sub-section (3A), for the words “tenth assessment year”, the words “fifteenth assessment year” shall be substituted.

Amendment of section 115JB. **47.** In section 115JB of the Income-tax Act,—
 (i) in sub-section (2),—

(a) for the words “profit and loss account” wherever they occur, the words “statement of profit and loss” shall be substituted;

1 of 1956.
18 of 2013. (b) for the words and figures “the Companies Act, 1956” wherever they occur, the words and figures “the Companies Act, 2013” shall be substituted;

(c) in clause (a), for the words and figures “Part II of Schedule VI”, the word and figures “Schedule III” shall be substituted;

(d) in clause (b), for the words, brackets and figures “proviso to sub-section (2) of section 211”, the words, brackets and figures “second proviso to sub-section (1) of section 129” shall be substituted;

(e) in the first proviso, for the word and figures “section 210”, the word and figures “section 129” shall be substituted;

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

‘(2A) For a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015, the book profit as computed in accordance with *Explanation 1* to sub-section (2) shall be further—

(a) increased by all amounts credited to other comprehensive income in the statement of profit and loss under the head “Items that will not be re-classified to profit or loss”;

(b) decreased by all amounts debited to other comprehensive income in the statement of profit and loss under the head “Items that will not be re-classified to profit or loss”;

(c) increased by amounts or aggregate of the amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standards 10;

(d) decreased by all amounts or aggregate of the amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standards 10:

Provided that nothing contained in clause (a) or clause (b) shall apply to the amount credited or debited to other comprehensive income under the head “Items that will not be re-classified to profit or loss” in respect of—

(i) revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38; or

(ii) gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with the Indian Accounting Standards 109:

Provided further that the book profit of the previous year in which the asset or investment referred to in the first proviso is retired, disposed, realised or otherwise transferred shall be increased or decreased, as the case may be, by the amount or the aggregate of the amounts referred to in the first proviso for the previous year or any of the preceding previous years and relating to such asset or investment.

(2B) In the case of a resulting company, where the property and the liabilities of the undertaking or undertakings being received by it are recorded at values different from values appearing in the books of account of the demerged company immediately before the demerger, any change in such value shall be ignored for the purpose of computation of book profit of the resulting company under this section.

(2C) For a company referred to in sub-section (2A), the book profit of the year of convergence and each of the following four previous years, shall be further increased or decreased, as the case may be, by one-fifth of the transition amount:

Provided that the book profit of the previous year in which the asset or investment referred to in sub-clauses (B) to (E) of clause (iii) of the *Explanation* is retired, disposed, realised or otherwise transferred, shall be increased or decreased, as the case may be, by the amount or the aggregate of the amounts referred to in the said sub-clauses relating to such asset or investment:

Provided further that the book profit of the previous year in which the foreign operation referred to in sub-clause (F) of clause (iii) of the *Explanation* is disposed or otherwise transferred, shall be increased or decreased, as the case may be, by the amount or the aggregate of the amounts referred to in the said sub-clauses relating to such foreign operations.

Explanation.—For the purposes of this sub-section, the expression—

(i) “year of convergence” means the previous year within which the convergence date falls;

(ii) “convergence date” means the first day of the first Indian Accounting Standards reporting period as defined in the Indian Accounting Standards 101;

(iii) “transition amount” means the amount or the aggregate of the amounts adjusted in the other equity (excluding capital reserve and securities premium reserve) on the convergence date but not including the following:—

(A) amount or aggregate of the amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently re-classified to the profit or loss;

(B) revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date;

(C) gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with the Indian Accounting Standards 109 adjusted on the convergence date;

(D) adjustments relating to items of property, plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date;

(E) adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standards 101 on the convergence date; and

(F) adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standards 101 on the convergence date.;

(iii) in *Explanation* 1,—

(a) for the words “net profit”, the word “profit” shall be substituted;

(b) for the words “profit and loss account” wherever they occur, the words “statement of profit and loss” shall be substituted;

(c) in clause (k), for the words “profit or loss account”, the words “statement of profit and loss” shall be substituted;

(iv) in *Explanation 3*,—

(a) for the words, brackets and figures “proviso to sub-section (2) of section 211 of the Companies Act, 1956”, the words, brackets and figures “second proviso to sub-section (1) of section 129 of the Companies Act, 2013” shall be substituted;

1 of 1956.
18 of 2013.

(b) for the words “profit and loss account”, the words “statement of profit and loss” shall be substituted;

(c) for the words and figures “Part II and Part III of Schedule VI to the Companies Act, 1956”, the words and figures “Schedule III to the Companies Act, 2013” shall be substituted.

1 of 1956.
18 of 2013.

Amendment of
section
115JD.

48. In section 115JD of the Income-tax Act, with effect from the 1st day of April, 2018,—

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

“Provided that where the amount of tax credit in respect of any income tax paid in any country or specified territory outside India under section 90 or section 90A or section 91, allowed against the alternate minimum tax payable, exceeds the amount of the tax credit admissible against the regular income tax payable by the assessee, then, while computing the amount of credit under this sub-section, such excess amount shall be ignored.”;

(b) in sub-section (4), for the words “tenth assessment year”, the words “fifteenth assessment year” shall be substituted.

Amendment of
section 119.

49. In section 119 of the Income-tax Act, in sub-section (2), in clause (a), after the figures “271”, the figures and letters “,271C, 271CA” shall be inserted.

Amendment of
section 132.

50. In section 132 of the Income-tax Act,—

(i) in sub-section (1), after the fourth proviso, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the reason to believe, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.”;

(ii) in sub-section (1A), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1975, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the reason to suspect, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.”;

(iii) after sub-section (9A), the following sub-sections shall be inserted, namely:—

“(9B) Where, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, the authorised officer, for reasons to be recorded in writing, is satisfied that for the purpose of protecting the interest of revenue, it is necessary so to do, he may with the previous approval of the Principal Director General or Director General or the Principal Director or Director, by order in writing, attach provisionally any property belonging to the assessee, and for the said purposes, the provisions of the Second Schedule shall, *mutatis mutandis*, apply.

(9C) Every provisional attachment made under sub-section (9B) shall cease to have effect after the expiry of a period of six months from the date of the order referred to in sub-section (9B).

(9D) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to a Valuation Officer referred to in section 142A, who shall estimate the fair market value of the property in the manner provided under that

section and submit a report of the estimate to the said officer within a period of sixty days from the date of receipt of such reference.”;

(iv) for *Explanation 1*, the following *Explanation* shall be substituted, namely:—

‘*Explanation 1*.—For the purposes of sub-sections (9A), (9B) and (9D), with respect to “execution of an authorisation for search”, the provisions of sub-section (2) of section 153B shall apply.’

51. In section 132A of the Income-tax Act, in sub-section (1), the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1975, namely:—

Amendment
of section
132A.

“*Explanation*.—For the removal of doubts, it is hereby declared that the reason to believe, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.”

52. In section 133 of the Income-tax Act,—

Amendment of
section 133.

(i) in the first proviso, for the words “and the Principal Commissioner or Commissioner”, the words “or the Principal Commissioner or Commissioner or the Joint Director or Deputy Director or Assistant Director” shall be substituted;

(ii) in the second proviso, after the words “Director or Principal Commissioner or Commissioner”, the words “, other than the Joint Director or Deputy Director or Assistant Director,” shall be inserted.

53. In section 133A of the Income-tax Act, in sub-section (1),—

Amendment of
section
133A.

(i) in the long line, for the portion beginning with “at which a business or profession” and ending with “such business or profession—”, the following shall be substituted, namely:—

“at which a business or profession or an activity for charitable purpose is carried on, whether such place be the principal place or not of such business or profession or of such activity for charitable purpose, and require any proprietor, trustee, employee or any other person who may at that time and place be attending in any manner to, or helping in, the carrying on of such business or profession or such activity for charitable purpose—”;

(ii) in the *Explanation*, after the words “business or profession” wherever they occur, the words “or activity for charitable purpose” shall be inserted.

54. In section 133C of the Income-tax Act, after sub-section (2) and before the *Explanation*, the following sub-section shall be inserted, namely:—

Amendment of
section
133C.

“(3) The Board may make a scheme for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer.”

55. In section 139 of the Income-tax Act, with effect from the 1st day of April, 2018,—

Amendment of
section 139.

(i) in sub-section (4C),—

(I) after clause (c), the following clause shall be inserted, namely:—

“(ca) person referred to in clause (23AAA) of section 10;”;

(II) after clause (eb), the following clauses shall be inserted, namely:—

“(eba) Investor Protection Fund referred to in clause (23EC) or clause (23ED) of section 10;

“(ebb) Core Settlement Guarantee Fund referred to in clause (23EE) of section 10;”;

(III) after clause (f), the following clause shall be inserted, namely:—

“(fa) Board or Authority referred to in clause (29A) of section 10;”;

(IV) in the long line occurring after clause (h), after the words “association or institution,”, the words “person or” shall be inserted;

(ii) in sub-section (5) [as substituted by section 67 of the Finance Act, 2016], the words “the expiry of one year from” shall be omitted.

28 of 2016.

Insertion of
new section
139AA.

56. After section 139A of the Income-tax Act, the following section shall be inserted, namely:—

Quoting of
Aadhaar
number.

‘139AA. (1) Every person who is eligible to obtain Aadhaar number shall, on or after the 1st day of July, 2017, quote Aadhaar number—

(i) in the application form for allotment of permanent account number;

(ii) in the return of income:

Provided that where the person does not possess the Aadhaar number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for permanent account number or, as the case may be, in the return of income furnished by him.

(2) Every person who has been allotted permanent account number as on the 1st day of July, 2017, and who is eligible to obtain Aadhaar number, shall intimate his Aadhaar number to such authority in such form and manner as may be prescribed, on or before a date to be notified by the Central Government in the Official Gazette:

Provided that in case of failure to intimate the Aadhaar number, the permanent account number allotted to the person shall be deemed to be invalid and the other provisions of this Act shall apply, as if the person had not applied for allotment of permanent account number.

(3) The provisions of this section shall not apply to such person or class or classes of persons or any State or part of any State, as may be notified by the Central Government in this behalf, in the Official Gazette.

Explanation.—For the purposes of this section, the expressions—

(i) “Aadhaar number”, “Enrolment” and “resident” shall have the same meanings respectively assigned to them in clauses (a), (m) and (v) of section 2 of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016;

18 of 2016.

(ii) “Enrolment ID” means a 28 digit Enrolment Identification Number issued to a resident at the time of enrolment.’

Amendment of
section
140A.

57. In section 140A of the Income-tax Act, with effect from the 1st day of April, 2018,—

(i) in sub-section (1),—

(a) in the long line,—

(A) after the words “together with interest”, the words “and fee” shall be inserted;

(B) for the words “and interest”, the words “, interest and fee” shall be substituted;

(b) in the *Explanation*, for the words “and interest as aforesaid, the amount so paid shall first be adjusted towards”, the words “, interest and fee as aforesaid, the amount so paid shall first be adjusted towards the fee payable and thereafter towards” shall be substituted;

(ii) in sub-section (3), for the words “or interest or both” at both the places where they occur, the words “interest or fee” shall be substituted.

Amendment of
section 143.

58. In section 143 of the Income-tax Act,—

(a) in sub-section (1), with effect from the 1st day of April, 2018,—

(i) in clause (b), for the words “and interest”, the words “, interest and fee” shall be substituted;

(ii) in clause (c),—

(A) for the words “and interest”, the words “, interest and fee” shall be substituted;

(B) for the words “or interest”, the words “, interest or fee” shall be substituted;

(iii) in the first proviso, for the words “or interest”, the words “, interest or fee” shall be substituted;

28 of 2016. (b) for sub-section (1D) [as substituted by section 68 of the Finance Act, 2016], the following shall be substituted, namely:—

“(1D) Notwithstanding anything contained in sub-section (1), the processing of a return shall not be necessary, where a notice has been issued to the assessee under sub-section (2):

Provided that the provisions of this sub-section shall not apply to any return furnished for the assessment year commencing on or after the 1st day of April, 2017.”.

(c) in sub-section (3), for the portion beginning with the words “On the day specified in the notice” and ending with the words, brackets and letters “issued under clause (ii) of ”, the words “On the day specified in the notice issued under” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of June, 2016.

59. In section 153 of the Income-tax Act,—

Amendment of section 153.

(i) in sub-section (1), the following provisos shall be inserted, namely:—

‘Provided that in respect of an order of assessment relating to the assessment year commencing on the 1st day of April, 2018, the provisions of this sub-section shall have effect, as if for the words “twenty-one months”, the words “eighteen months” had been substituted:

Provided further that in respect of an order of assessment relating to the assessment year commencing on or after the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “twentyone months”, the words “twelve months” had been substituted.’;

(ii) in sub-section (2), the following proviso shall be inserted, namely:—

‘Provided that where the notice under section 148 is served on or after\ the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “nine months”, the words “twelve months” had been substituted.’;

(iii) in sub-section (3), the following proviso shall be inserted, namely:—

‘Provided that where the order under section 254 is received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Principal Commissioner or Commissioner on or after the 1st day of April, 2019, the provisions of this sub-section shall have effect, as if for the words “nine months”, the words “twelve months” had been substituted.’;

(iv) in sub-section (5), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“Provided further that where an order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 requires verification of any issue by way of submission of any document by the assessee or any other person or where an opportunity of being heard is to be provided to the assessee, the order giving effect to the said order under section 250 or section 254 or section 260 or section 262 or section 263 or section 264 shall be made within the time specified in sub-section (3).”;

(v) in sub-section (9), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“Provided that where a notice under sub-section (1) of section 142 or sub-section (2) of section 143 or section 148 has been issued prior to the 1st day of June, 2016 and the assessment or reassessment has not been completed by such date due to exclusion of time referred to in *Explanation 1*, such assessment or reassessment shall be completed in accordance with the provisions of this section as it stood immediately before its substitution by the Finance Act, 2016.”;

28 of 2016.

(vi) in *Explanation 1*, in the third proviso, the figures and letter “153B,” shall be omitted.

Amendment of
section
153A.

60. In section 153A of the Income-tax Act, in sub-section (1),—

(i) in clause (a), first proviso and the second proviso, after the words “six assessment years” wherever they occur, the words “and for the relevant assessment year or years” shall be inserted;

(ii) in clause (b), after the words “requisition is made”, the words “and of the relevant assessment year or years” shall be inserted;

(iii) in the third proviso, after the words “requisition is made”, the words “and for the relevant assessment year or years” shall be inserted;

(iv) after the third proviso, the following shall be inserted, namely:—

‘Provided also that no notice for assessment or reassessment shall be issued by the Assessing Officer for the relevant assessment year or years unless—

(a) the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income, represented in the form of asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more in the relevant assessment year or in aggregate in the relevant assessment years;

(b) the income referred to in clause (a) or part thereof has escaped assessment for such year or years; and

(c) the search under section 132 is initiated or requisition under section 132A is made on or after the 1st day of April, 2017.

Explanation 1.—For the purposes of this sub-section, the expression “relevant assessment year” shall mean an assessment year preceding the assessment year relevant to the previous year in which search is conducted or requisition is made which falls beyond six assessment years but not later than ten assessment years from the end of the assessment year relevant to the previous year in which search is conducted or requisition is made.

Explanation 2.—For the purposes of the fourth proviso, “asset” shall include immovable property being land or building or both, shares and securities, loans and advances, deposits in bank account.’.

Amendment of
section
153B.

61. In section 153B of the Income-tax Act,—

(a) in sub-section (1),—

(i) in clause (a), after the words “six assessment years”, the words “and for the relevant assessment year or years” shall be inserted;

(ii) for the second and third provisos, the following provisos shall be substituted, namely:—

‘Provided further that in the case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed during the financial year commencing on the 1st day of April, 2018,—

(i) the provisions of clause (a) or clause (b) of this sub-section shall have effect, as if for the words “twenty-one months”, the words “eighteen months” had been substituted;

(ii) the period of limitation for making the assessment or reassessment in case of other person referred to in section 153C, shall be the period of eighteen months from the end of the financial year in which the last of the authorisations for search under section

132 or for requisition under section 132A was executed or twelve months from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later:

Provided also that in the case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed during the financial year commencing on or after the 1st day of April, 2019,—

(i) the provisions of clause (a) or clause (b) of this sub-section shall have effect, as if for the words “twenty-one months”, the words “twelve months” had been substituted;

(ii) the period of limitation for making the assessment or reassessment in case of other person referred to in section 153C, shall be the period of twelve months from the end of the financial year in which the last of the authorisations for search under section 132 or for requisition under section 132A was executed or twelve months from the end of the financial year in which books of account or documents or assets seized or requisitioned are handed over under section 153C to the Assessing Officer having jurisdiction over such other person, whichever is later:

Provided also that in case where the last of the authorisations for search under section 132 or for requisition under section 132A was executed and during the course of the proceedings for the assessment or reassessment of total income, a reference under sub-section (1) of section 92CA is made, the period available for making an order of assessment or reassessment shall be extended by twelve months:

Provided also that in case where during the course of the proceedings for the assessment or reassessment of total income in case of other person referred to in section 153C, a reference under sub-section (1) of section 92CA is made, the period available for making an order of assessment or reassessment in case of such other person shall be extended by twelve months.;

(b) in sub-section (3), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2016, namely:—

“Provided that where a notice under section 153A or section 153C has been issued prior to the 1st day of June, 2016 and the assessment has not been completed by such date due to exclusion of time referred to in the *Explanation*, such assessment shall be completed in accordance with the provisions of this section as it stood immediately before its substitution by the Finance Act, 2016.”;

28 of 2016.

(c) in the *Explanation*, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that where a proceeding before the Settlement Commission abates under section 245HA, the period of limitation available under this section to the Assessing Officer for making an order of assessment or reassessment, as the case may be, shall, after the exclusion of the period under sub-section (4) of section 245HA, be not less than one year; and where such period of limitation is less than one year, it shall be deemed to have been extended to one year.”.

62. In section 153C of the Income-tax Act, in sub-section (1),—

Amendment of section 153C.

(a) in the long line, after the words “total income of such other person”, the words “for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and” shall be inserted;

(b) in the second proviso, after the words “requisition is made”, the words, brackets, figures and letter “and for the relevant assessment year or years as referred to in sub-section (1) of section 153A” shall be inserted.

63. In section 155 of the Income-tax Act, after sub-section (14), the following sub-section shall be inserted with effect from the 1st day of April, 2018, namely:—

Amendment of section 155.

“(14A) Where in the assessment for any previous year or in any intimation or deemed intimation under sub-section (1) of section 143 for any previous year, credit for income-tax paid in any country outside India or a specified territory outside India referred to in section 90, section 90A or section 91 has not been given on the ground that the

payment of such tax was under dispute, and if subsequently such dispute is settled; and the assessee, within six months from the end of the month in which the dispute is settled, furnishes to the Assessing Officer evidence of settlement of dispute and evidence of payment of such tax along with an undertaking that no credit in respect of such amount has directly or indirectly been claimed or shall be claimed for any other assessment year, the Assessing Officer shall amend the order of assessment or any intimation or deemed intimation under sub-section (1) of section 143, as the case may be, and the provisions of section 154 shall, so far as may be, apply thereto:

Provided that the credit of tax which was under dispute shall be allowed for the year in which such income is offered to tax or assessed to tax in India.”.

Insertion of
new section
194-IB.

64. After section 194-IA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2017, namely:—

Payment of
rent by
certain
individuals or
Hindu
undivided
family.

‘194-IB. (1) Any person, being an individual or a Hindu undivided family (other than those referred to in the second proviso to section 194-I), responsible for paying to a resident any income by way of rent exceeding fifty thousand rupees for a month or part of a month during the previous year, shall deduct an amount equal to five per cent. of such income as income-tax thereon.

(2) The income-tax referred to in sub-section (1) shall be deducted on such income at the time of credit of rent, for the last month of the previous year or the last month of tenancy, if the property is vacated during the year, as the case may be, to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier.

(3) The provisions of section 203A shall not apply to a person required to deduct tax in accordance with the provisions of this section.

(4) In a case where the tax is required to be deducted as per the provisions of section 206AA, such deduction shall not exceed the amount of rent payable for the last month of the previous year or the last month of the tenancy, as the case may be.

Explanation.—For the purposes of this section, “rent” means any payment, by whatever name called, under any lease, sub-lease, tenancy or any other agreement or arrangement for the use of any land or building or both.’.

Insertion of
new section
194-IC.

65. After section 194-IB of the Income-tax Act as so inserted, the following section shall be inserted, namely:—

Payment under
specified
agreement.

‘194-IC. Notwithstanding anything contained in section 194-IA, any person responsible for paying to a resident any sum by way of consideration, not being consideration in kind, under the agreement referred to in sub-section (5A) of section 45, shall at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to ten per cent. of such sum as income-tax thereon.”.

Amendment of
section 194J.

66. In section 194J of the Income-tax Act, after the third proviso and before the

Explanation, the following proviso shall be inserted with effect from the 1st day of June, 2017, namely:—

‘Provided also that the provisions of this section shall have effect, as if for the words “ten per cent.”, the words “two per cent.” had been substituted in the case of a payee, engaged only in the business of operation of call centre.’.

Amendment of
section
194LA.

67. In section 194LA of the Income-tax Act, after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

“Provided further that no deduction shall be made under this section where such payment is made in respect of any award or agreement which has been exempted from levy of income-tax under section 96 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.”.

- 68.** In section 194LC of the Income-tax Act, in sub-section (2),—
- (a) in clause (i), with effect from the 1st day of April, 2018,—
- (A) in sub-clauses (a) and (c), for the figures, letters and words “1st day of July, 2017”, the figures, letters and words “1st day of July, 2020” shall be substituted;
- (B) in the long line, for the word “and”, the word “or” shall be substituted;
- (b) after clause (i), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2016, namely:—
- “(ia) in respect of monies borrowed by it from a source outside India by way of issue of rupee denominated bond before the 1st day of July, 2020, and”.
- 69.** In section 194LD of the Income-tax Act, in sub-section (2), for the figures, letters and words “1st day of July, 2017”, the figures, letters and words “1st day of July, 2020” shall be substituted with effect from the 1st day of April, 2018.
- 70.** In section 197A of the Income-tax Act, with effect from the 1st day of June, 2017,—
- (a) in sub-section (1A), after the word, figures and letter “section 194A” at both the places where they occur, the words, figures and letter “or section 194D” shall be inserted;
- (b) in sub-section (1C), after the word, figures and letter “section 194A” at both the places where they occur, the words, figures and letter “or section 194D” shall be inserted.
- 71.** In section 204 of the Income-tax Act, after clause (iia), the following clause shall be inserted, namely:—
- “(iib) in the case of furnishing of information relating to payment to a nonresident, not being a company, or to a foreign company, of any sum, whether or not chargeable under the provisions of this Act, the payer himself, or, if the payer is a company, the company itself including the principal officer thereof;”.
- 72.** In section 206C of the Income-tax Act,—
- (a) sub-section (1D) shall be omitted;
- (b) sub-section (1E) shall be omitted;
- (c) in sub-sections (2), (3), (3A) and sub-section (9), the words, brackets, figure and letter “or sub-section (1D)” wherever they occur, shall be omitted;
- (d) in sub-section (6A), in the first proviso, the words, brackets, figure and letter “, other than a person referred to in sub-section (1D),” shall be omitted;
- (e) in sub-section (7), in the proviso, the words, brackets, figure and letter “, other than a person referred to in sub-section (1D),” shall be omitted;
- (f) in the *Explanation* occurring after sub-section (11),—
- (A) in clause (aa),—
- (i) sub-clause (ii) shall be omitted;
- (ii) after sub-clause (i), the following sub-clause shall be inserted, namely:—
- “(iii) sub-section (1F) means a person who obtains in any sale, goods of the nature specified in the said sub-section, but does not include,—
- (A) the Central Government, a State Government and an embassy, a High Commission, legation, commission, consulate and the trade representation of a foreign State; or
- (B) a local authority as defined in *Explanation* to clause 20) of section 10; or
- (C) a public sector company which is engaged in the business of carrying passengers.”;

Amendment
of section
194LC.Amendment
of section
194LD.Amendment
of section
197A.Amendment of
section 204.Amendment of
section
206C.

(B) clause (ab) shall be omitted.

(C) in clause (c), for the words, brackets, figures and letters “or sub section (1D) are sold or services referred to in sub-section (1D) are provided”, the words “are sold” shall be substituted.

Insertion of new section 206CC.

73. After section 206CB of the Income-tax Act, the following section shall be inserted, namely:—

Requirement to furnish Permanent Account Number by collectee.

‘206CC. (1) Notwithstanding anything contained in any other provisions of this Act, any person paying any sum or amount, on which tax is collectible at source under Chapter XVII-BB (herein referred to as collectee) shall furnish his Permanent Account Number to the person responsible for collecting such tax (herein referred to as collector), failing which tax shall be collected at the higher of the following rates, namely:—

(i) at twice the rate specified in the relevant provision of this Act; or

(ii) at the rate of five per cent.

(2) No declaration under sub-section (1A) of section 206C shall be valid unless the person furnishes his Permanent Account Number in such declaration.

(3) In case any declaration becomes invalid under sub-section (2), the collector shall collect the tax at source in accordance with the provisions of sub-section (1).

(4) No certificate under sub-section (9) of section 206C shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

(5) The collectee shall furnish his Permanent Account Number to the collector and both shall indicate the same in all the correspondence, bills, vouchers and other documents which are sent to each other.

(6) Where the Permanent Account Number provided to the collector is invalid or does not belong to the collectee, it shall be deemed that the collectee has not furnished his Permanent Account Number to the collector and the provisions of sub-section (1) shall apply accordingly.

(7) The provisions of this section shall not apply to a non-resident who does not have permanent establishment in India.

Explanation.—For the purposes of this sub-section, the expression “permanent establishment” includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.’

Amendment of section 211.

74. In section 211 of the Income-tax Act, in sub-section (1), in clause (b), for the words, figures and letters “an eligible assessee in respect of an eligible business referred to in section 44AD”, the words, brackets, figures and letters “an assessee who declares profits and gains in accordance with the provisions of sub-section (1) of section 44AD or sub-section (1) of section 44ADA, as the case may be” shall be substituted.

Amendment of section 234C.

75. In section 234C of the Income-tax Act, in sub-section (1),—

(i) in clause (a), for the words, figures and letters “an eligible assessee in respect of the eligible business referred to in section 44AD”, the words, brackets and letter “the assessee referred to in clause (b)” shall be substituted;

(ii) in clause (b), for the words, figures and letters “an eligible assessee in respect of the eligible business referred to in section 44AD”, the words, brackets, figures and letters “an assessee who declares profits and gains in accordance with the provisions of sub-section (1) of section 44AD or sub-section (1) of section 44ADA, as the case may be” shall be substituted;

(iii) in the first proviso,—

(A) in clause (c), for the words “first time,” occurring at the end, the words “first time; or” shall be substituted;

(B) after clause (c) and before the long line, the following clause shall be inserted, namely:—

“(d) income of the nature referred to in sub-section (1) of section 115BBDA,”;

(C) in the long line, after the words, brackets and letter “or clause (c)”, the words, brackets and letter “or clause (d)” shall be inserted.

76. After section 234E of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2018, namely:—

Insertion of new section 234F.

“234F. (1) Without prejudice to the provisions of this Act, where a person required to furnish a return of income under section 139, fails to do so within the time prescribed in sub-section (1) of the said section, he shall pay, by way of fee, a sum of,—

Fee for default in furnishing return of income.

(a) five thousand rupees, if the return is furnished on or before the 31st day of December of the assessment year;

(b) ten thousand rupees in any other case:

Provided that if the total income of the person does not exceed five lakh rupees, the fee payable under this section shall not exceed one thousand rupees.

(2) The provisions of this section shall apply in respect of return of income required to be furnished for the assessment year commencing on or after the 1st day of April, 2018.”.

14 of 2001.

77. After section 241 of the Income-tax Act [as it stood immediately before its omission by section 81 of the Finance Act, 2001], the following section shall be inserted, namely:—

Insertion of new section 241A.

“241A. For every assessment year commencing on or after the 1st day of April, 2017, where refund of any amount becomes due to the assessee under the provisions of sub-section (1) of section 143 and the Assessing Officer is of the opinion, having regard to the fact that a notice has been issued under sub-section (2) of section 143 in respect of such return, that the grant of the refund is likely to adversely affect the revenue, he may, for reasons to be recorded in writing and with the previous approval of the Principal Commissioner or Commissioner, as the case may be, withhold the refund up to the date on which the assessment is made.”.

Withholding of refund in certain cases.

78. In section 244A of the Income-tax Act,—

Amendment of section 244A.

(i) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(1B) Where refund of any amount becomes due to the deductor in respect of any amount paid to the credit of the Central Government under Chapter XVII-B, such deductor shall be entitled to receive, in addition to the said amount, simple interest thereon calculated at the rate of one-half per cent. for every month or part of a month comprised in the period, from the date on which—

(a) claim for refund is made in the prescribed form; or

(b) tax is paid, where refund arises on account of giving effect to an order under section 250 or section 254 or section 260 or section 262, to the date on which the refund is granted.”;

(ii) in sub-section (2),—

(a) after the words “to the assessee”, the words “or the deductor, as the case may be,” shall be inserted;

(b) after the word, brackets, figure and letter “or (1A)”, the word, brackets, figure and letter “or (1B)” shall be inserted.

79. In section 245A of the Income-tax Act, in clause (b), in the *Explanation*, in clause (iv), for the words “two years from the end of the relevant assessment year”, the words, brackets and figures “the time specified for making assessment under sub-section (1) of section 153” shall be substituted.

Amendment of section 245A.

- Amendment of section 245N.
- 80.** In section 245N of the Income-tax Act, for clause (b), the following clause shall be substituted, namely:— ‘
- (b) “applicant” means—
- (A) any person who—
- (I) is a non-resident referred to in sub-clause (i) of clause (a); or
- (II) is a resident referred to in sub-clause (ii) of clause (a); or
- (III) is a resident referred to in sub-clause (iia) of clause (a) falling within any such class or category of persons as the Central Government may, by notification in the Official Gazette, specify; or
- (IV) is a resident falling within any such class or category of persons as the Central Government may, by notification in the Official Gazette, specify in this behalf; or
- (V) is referred to in sub-clause (iv) of clause (a), and makes an application under sub-section (1) of section 245Q;
- (B) an applicant as defined in clause (c) of section 28E of the Customs Act, 1962; 52 of 1962.
- (C) an applicant as defined in clause (c) of section 23A of the Central Excise Act, 1944; 1 of 1944.
- (D) an applicant as defined in clause (b) of section 96A of the Finance Act, 1994;’. 32 of 1994.
- Amendment of section 245-O.
- 81.** In section 245-O of the Income-tax Act,—
- (a) in sub-section (3),—
- (i) in clause (a), after the words “a Judge of the Supreme Court”, the words “or the Chief Justice of a High Court or for at least seven years a Judge of a High Court” shall be inserted;
- (ii) for clause (c), the following clause shall be substituted, namely:—
- “(c) a revenue Member—
- (i) from the Indian Revenue Service, who is, or is qualified to be, a Member of the Board; or
- (ii) from the Indian Customs and Central Excise Service, who is, or is qualified to be, a Member of the Central Board of Excise and Customs, on the date of occurrence of vacancy;”;
- (iii) in clause (d), after the words “Government of India”, the words “on the date of occurrence of vacancy” shall be inserted;
- (b) after sub-section (6), the following sub-sections shall be inserted, namely:—
- “(6A) In the event of the occurrence of any vacancy in the office of the Chairman by reason of his death, resignation or otherwise, the seniormost Vice-chairman shall act as the Chairman until the date on which a new Chairman, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.
- (6B) In case the Chairman is unable to discharge his functions owing to absence, illness or any other cause, the senior-most Vice-chairman shall discharge the functions of the Chairman until the date on which the Chairman resumes his duties.”.
- Amendment of section 245Q.
- 82.** In section 245Q of the Income-tax Act, in sub-section (1), after the words “advance ruling under this Chapter”, the words, figures and letters “or under Chapter V of the Customs Act, 1962 or under Chapter IIIA of the Central Excise Act, 1944 or under Chapter VA of the Finance Act, 1994” shall be inserted. 52 of 1962. 1 of 1944. 32 of 1994.
- Amendment of section 253.
- 83.** In section 253 of the Income-tax Act, in sub-section (1), in clause (f), after the words “authority under”, the words, brackets and figures “sub-clause (iv) or subclause (v) or” shall be inserted.

84. After section 269SS of the Income-tax Act, the following section shall be inserted, namely:—

‘269ST. No person shall receive an amount of two lakh rupees or more—

(a) in aggregate from a person in a day; or

(b) in respect of a single transaction; or

(c) in respect of transactions relating to one event or occasion from a person, otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account:

Provided that the provisions of this section shall not apply to—

(i) any receipt by—

(a) Government;

(b) any banking company, post office savings bank or co-operative bank;

(ii) transactions of the nature referred to in section 269SS;

(iii) such other persons or class of persons or receipts, which the Central Government may, by notification in the Official Gazette, specify.

Explanation.—For the purposes of this section,—

(a) “banking company” shall have the same meaning as assigned to it in clause (i) of the *Explanation* to section 269SS;

(b) “co-operative bank” shall have the same meaning as assigned to it in clause (ii) of the *Explanation* to section 269SS.’.

85. After section 271D of the Income-tax Act, the following section shall be inserted, namely:—

“271DA. (1) If a person receives any sum in contravention of the provisions of section 269ST, he shall be liable to pay, by way of penalty, a sum equal to the amount of such receipt:

Provided that no penalty shall be imposable if such person proves that there were good and sufficient reasons for the contravention.

(2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner.”.

86. In section 271F of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April, 2018, namely:—

“Provided that nothing contained in this section shall apply to and in relation to the return of income required to be furnished for any assessment year commencing on or after the 1st day of April, 2018.”.

87. After section 271-I of the Income-tax Act, the following section shall be inserted, namely:—

‘271J. Without prejudice to the provisions of this Act, where the Assessing Officer or the Commissioner (Appeals), in the course of any proceedings under this Act, finds that an accountant or a merchant banker or a registered valuer has furnished incorrect information in any report or certificate furnished under any provision of this Act or the rules made thereunder, the Assessing Officer or the Commissioner (Appeals) may direct that such accountant or merchant banker or registered valuer, as the case may be, shall pay, by way of penalty, a sum of ten thousand rupees for each such report or certificate.

Explanation.—For the purposes of this section,—

(a) “accountant” means an accountant referred to in the *Explanation* below sub-section (2) of section 288;

Insertion of new section 269ST.

Mode of undertaking transactions.

Insertion of new section 271DA.

Penalty for failure to comply with provisions of section 269ST.

Amendment of section 271F.

Insertion of new section 271J.

Penalty for furnishing incorrect information in reports or certificates.

(b) "merchant banker" means Category I merchant banker registered with the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992; 15 of 1992.

(c) "registered valuer" means a person defined in clause (oaa) of section 2 of the Wealth-tax Act, 1957. 27 of 1957.

Amendment of section 273B. **88.** In section 273B of the Income-tax Act, after the word, figures and letter "section 271-I," the word, figures and letter "section 271J," shall be inserted.

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 2. **89.** In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 2,— 52 of 1962.

(a) after clause (3), the following clause shall be inserted, namely:—

'(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;'

(b) in clause (13), for the words "customs airport", the words "customs airport, international courier terminal, foreign post office" shall be substituted;

(c) in clause (16), the words and figures "in the case of goods imported or to be exported by post, the entry referred to in section 82 or" shall be omitted;

(d) in clause (20), for the words "any owner", the words "any owner, beneficial owner" shall be substituted;

(e) after clause (20), the following clause shall be inserted, namely:—

'(20A) "foreign post office" means any post office appointed under clause (e) of sub-section (1) of section 7 to be a foreign post office;'

(f) in clause (26), for the words "any owner", the words "any owner, beneficial owner" shall be substituted;

(g) after clause (28), the following clause shall be inserted, namely:—

'(28A) "international courier terminal" means any place appointed under clause (f) of sub-section (1) of section 7 to be an international courier terminal;'

(h) after clause (30A), the following clause shall be inserted, namely:—

'(30B) "passenger name record information" means the records prepared by an operator of any aircraft or vessel or vehicle or his authorised agent for each journey booked by or on behalf of any passenger;'

Amendment of section 7. **90.** In the Customs Act, in section 7, in sub-section (1), after clause (d), the following clauses shall be inserted, namely:—

"(e) the post offices which alone shall be foreign post offices for the clearance of imported goods or export goods or any class of such goods;

(f) the places which alone shall be international courier terminals for the clearance of imported goods or export goods or any class of such goods."

Amendment of section 17. **91.** In the Customs Act, in section 17, for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information."

	<p>92. In the Customs Act, in section 27, in sub-section (2), in the first proviso, after clause (f), the following clause shall be inserted, namely:—</p> <p>“(g) the duty paid in excess by the importer before an order permitting clearance of goods for home consumption is made where—</p> <p>(i) such excess payment of duty is evident from the bill of entry in the case of self-assessed bill of entry; or</p> <p>(ii) the duty actually payable is reflected in the reassessed bill of entry in the case of reassessment.”.</p>	Amendment of section 27.
43 of 1961.	<p>93. In the Customs Act, in section 28E, for clause (e), the following clause shall be substituted, namely:—</p> <p>‘(e) “Authority” means the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961;’.</p>	Amendment of section 28E.
43 of 1961.	<p>94. In the Customs Act, for section 28F, the following section shall be substituted, namely:—</p> <p>“28F. (1) Subject to the provisions of this Act, the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 shall be the Authority for giving advance rulings for the purposes of this Act and the said Authority shall exercise the jurisdiction, powers and authority conferred on it by or under this Act:</p> <p>Provided that the Member from the Indian Revenue Service (Customs and Central Excise), who is qualified to be a Member of the Board, shall be the revenue Member of the Authority for the purposes of this Act.</p> <p>(2) On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent.”.</p>	Substitution of new section for section 28F. Authority for Advance Rulings.
	<p>95. In the Customs Act, section 28G shall be omitted.</p>	Omission of section 28G.
	<p>96. In the Customs Act, in section 28H, in sub-section (3), for the words “two thousand five hundred rupees”, the words “ten thousand rupees” shall be substituted.</p>	Amendment of section 28H.
	<p>97. In the Customs Act, in section 28-I, in sub-section (6), for the words “ninety days”, the words “six months” shall be substituted.</p>	Amendment of section 28-I.
	<p>98. In the Customs Act, after section 30, the following section shall be inserted, namely:—</p> <p>“30A. (1) The person-in-charge of a conveyance that enters India from any place outside India or any other person as may be specified by the Central Government by notification in the Official Gazette, shall deliver to the proper officer—</p> <p>(i) the passenger and crew arrival manifest before arrival in the case of an aircraft or a vessel and upon arrival in the case of a vehicle; and</p> <p>(ii) the passenger name record information of arriving passengers, in such form, containing such particulars, in such manner and within such time, as may be prescribed.</p> <p>(2) Where the passenger and crew arrival manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the prescribed time and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or the other person referred to in sub-section (1) shall be liable to such penalty, not exceeding fifty thousand rupees, as may be prescribed.”.</p>	Insertion of new section 30A. Passenger and crew arrival manifest and passenger name record information.

Insertion of new section 41A.	<p>99. In the Customs Act, after section 41, the following section shall be inserted, namely:—</p> <p>“41A. (1) The person-in-charge of a conveyance that departs from India to a place outside India or any other person as may be specified by the Central Government by notification in the Official Gazette, shall deliver to the proper officer—</p> <p style="padding-left: 40px;">(i) the passenger and crew departure manifest; and</p> <p style="padding-left: 40px;">(ii) the passenger name record information of departing passengers, in such form, containing such particulars, in such manner and within such time, as may be prescribed.</p> <p>(2) Where the passenger and crew departure manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the prescribed time and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or the other person referred to in sub-section (1) shall be liable to such penalty, not exceeding fifty thousand rupees, as may be prescribed.”.</p>
Passenger and crew departure manifest and passenger name record information.	
Amendment of section 46.	<p>100. In the Customs Act, in section 46, for sub-section (3), the following sub-section shall be substituted, namely:—</p> <p>“(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:</p> <p style="padding-left: 40px;">Provided that a bill of entry may be presented within thirty days of the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:</p> <p style="padding-left: 40px;">Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.”.</p>
Amendment of section 47.	<p>101. In the Customs Act, in section 47, in sub-section (2), for the portion beginning with the words “Where the importer fails to pay” and ending with the words “in the Official Gazette”, the following shall be substituted, namely:—</p> <p>“The importer shall pay the import duty—</p> <p style="padding-left: 40px;">(a) on the date of presentation of the bill of entry in the case of self assessment; or</p> <p style="padding-left: 40px;">(b) within one day (excluding holidays) from the date on which the bill of entry is returned to him by the proper officer for payment of duty in the case of assessment, reassessment or provisional assessment; or</p> <p style="padding-left: 40px;">(c) in the case of deferred payment under the proviso to sub-section (1), from such due date as may be specified by rules made in this behalf, and if he fails to pay the duty within the time so specified, he shall pay interest on the duty not paid or short-paid till the date of its payment, at such rate, not less than ten per cent. but not exceeding thirty-six per cent. per annum, as may be fixed by the Central Government, by notification in the Official Gazette.”.</p>
Substitution of new section for section 49.	<p>102. In the Customs Act, for section 49, the following section shall be substituted, namely:—</p> <p>“49. Where,—</p> <p style="padding-left: 40px;">(a) in the case of any imported goods, whether dutiable or not, entered for home consumption, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be cleared within a reasonable time;</p>
Storage of imported goods in warehouse pending clearance or removal.	

(b) in the case of any imported dutiable goods, entered for warehousing, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be removed for deposit in a warehouse within a reasonable time,

the goods may pending clearance or removal, as the case may be, be permitted to be stored in a public warehouse for a period not exceeding thirty days:

Provided that the provisions of Chapter IX shall not apply to goods permitted to be stored in a public warehouse under this section:

Provided further that the Principal Commissioner of Customs or Commissioner of Customs may extend the period of storage for a further period not exceeding thirty days at a time.”.

103. In the Customs Act, in section 69, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

Amendment of section 69.

“(a) a shipping bill or a bill of export or the form as prescribed under section 84 has been presented in respect of such goods;”.

104. In the Customs Act, section 82 shall be omitted.

Omission of section 82.

105. In the Customs Act, in section 84, for clause (a), the following clause shall be substituted, namely:—

Amendment of section 84.

“(a) the form and manner in which an entry may be made in respect of goods imported or to be exported by post;”.

106. In the Customs Act, in section 127B, after sub-section (4), the following sub-section shall be inserted, namely:—

Amendment of section 127B.

“(5) Any person, other than an applicant referred to in sub-section (1), may also make an application to the Settlement Commission in respect of a show cause notice issued to him in a case relating to the applicant which has been settled or is pending before the Settlement Commission and such notice is pending before an adjudicating authority, in such manner and subject to such conditions, as may be specified by rules.”.

107. In the Customs Act, in section 127C, after sub-section (5), the following sub-section shall be inserted, namely:—

Amendment of section 127C.

“(5A) The Settlement Commission may, at any time within three months from the date of passing of the order under sub-section (5), amend such order to rectify any error apparent on the face of record, either *suo motu* or when such error is brought to its notice by the jurisdictional Principal Commissioner of Customs or Commissioner of Customs or the applicant:

Provided that no amendment which has the effect of enhancing the liability of the applicant shall be made under this sub-section, unless the Settlement Commission has given notice of such intention to the applicant and the jurisdictional Principal Commissioner of Customs or Commissioner of Customs as the case may be, and has given them a reasonable opportunity of being heard.”.

108. In the Customs Act, in section 157, in sub-section (2), after clause (aa), the following clause shall be inserted, namely:—

Amendment of section 157.

“(ab) the form, the particulars, the manner and the time of delivering the passenger and crew manifest for arrival and departure and passenger name record information and the penalty for delay in delivering such information under sections 30A and 41A;”.

Customs Tariff

51 of 1975.

109. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in section 9, in sub-section (3), for clause (c), the following clause shall be substituted, namely:—

Amendment of section 9.

“(c) the subsidy has been conferred on a limited number of persons engaged in the manufacture, production or export of articles;”.

Amendment of First Schedule.	<p>110. In the Customs Tariff Act, the First Schedule shall—</p> <p>(a) be amended in the manner specified in the Second Schedule;</p> <p>(b) be also amended in the manner specified in the Third Schedule.</p>	
Amendment of Second Schedule.	<p>111. In the Customs Tariff Act, the Second Schedule shall be amended in the manner specified in the Fourth Schedule.</p>	
<i>Excise</i>		
Amendment of section 23A.	<p>112. In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in section 23A, for clause (e), the following clause shall be substituted, namely:—</p> <p>‘(e) “Authority” means the Authority for Advance Rulings as defined in clause (e) of section 28E of the Customs Act, 1962;’.</p>	<p>1 of 1944.</p> <p>52 of 1962.</p>
Omission of section 23B.	<p>113. In the Central Excise Act, section 23B shall be omitted.</p>	
Amendment of section 23C.	<p>114. In the Central Excise Act, in section 23C, in sub-section (3), for the words “two thousand and five hundred rupees”, the words “ten thousand rupees” shall be substituted.</p>	
Amendment of section 23D.	<p>115. In the Central Excise Act, in section 23D, in sub-section (6), for the words “ninety days”, the words “six months” shall be substituted.</p>	
Insertion of new section 23-I	<p>116. In the Central Excise Act, after section 23H, the following section shall be inserted, namely:—</p>	
Transitional provision.	<p>“23-I. On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent.”.</p>	
Amendment of section 32E.	<p>117. In the Central Excise Act, in section 32E, after sub-section (4), the following sub-section shall be inserted, namely:—</p> <p>“(5) Any person other than an assessee, may also make an application to the Settlement Commission in respect of a show cause notice issued to him in a case relating to the assessee which has been settled or is pending before the Settlement Commission and such notice is pending before an adjudicating authority, in such manner and subject to such conditions, as may be prescribed.”.</p>	
Amendment of section 32F.	<p>118. In the Central Excise Act, in section 32F,—</p> <p>(i) in sub-section (1), for words, brackets and figure “sub-section (1) of ” shall be omitted;</p> <p>(ii) after sub-section (5), the following sub-section shall be inserted, namely:—</p> <p>“(5A) The Settlement Commission may, at any time within three months from the date of passing of the order under sub-section (5), amend such order to rectify any error apparent on the face of record, either <i>suo motu</i> or when such error is brought to its notice by the jurisdictional Principal Commissioner of Central Excise or Commissioner of Central Excise or the applicant:</p> <p>Provided that no amendment which has the effect of enhancing the liability of the applicant shall be made under this sub-section, unless the Settlement Commission has given notice of such intention to the applicant and the jurisdictional Principal Commissioner of Central Excise or Commissioner of Central Excise as the case may be, and has given them a reasonable opportunity of being heard.’.</p>	
<i>Central Excise Tariff</i>		
Amendment of First Schedule.	<p>119. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act), the First Schedule shall be amended in the manner specified in the Fifth Schedule.</p>	<p>5 of 1986.</p>

120. In the Central Excise Tariff Act, in the First Schedule, in Chapter 87, in column (4), for the entry "27%" occurring against tariff items 8702 90 21, 8702 90 22, 8702 90 28 and 8702 90 29, the entry "12.5%" shall be substituted and shall be deemed to have been substituted retrospectively with effect from the 1st day of January, 2017.

Retrospective amendment of certain entries in First Schedule.

CHAPTER V

SERVICE TAX

32 of 1994.

121. In the Finance Act, 1994 (hereinafter referred to as the 1994 Act), in section 65B, clause (40) shall be omitted.

Amendment of section 65B

122. In the 1994 Act, in section 66D, clause (f) shall be omitted.

Amendment of section 66D.

123. In the 1994 Act, in section 96A, for clause (d), the following clause shall be substituted, namely:—

Amendment of section 96A

52 of 1962.

'(d) "Authority" means the Authority for Advance Rulings as defined in clause (e) of section 28E of the Customs Act, 1962;'

124. In the 1994 Act, section 96B shall be omitted.

Omission of section 96B.

125. In the 1994 Act, in section 96C, in sub-section (3), for the words "two thousand and five hundred rupees", the words "ten thousand rupees" shall be substituted.

Amendment of section 96C.

126. In the 1994 Act, in section 96D, in sub-section (6), for the words "ninety days", the words "six months" shall be substituted.

Amendment of section 96D.

127. In the 1994 Act, after section 96H, the following section shall be inserted, namely:—

Insertion of new section 96HA.

"96HA. On and from the date on which the Finance Bill, 2017 receives the assent of the President, every application and proceeding pending before the erstwhile Authority for Advance Rulings (Central Excise, Customs and Service Tax) shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such assent."

Transitional provision.

128. In the 1994 Act, after section 103, the following sections shall be inserted, namely:—

Insertion of new sections 104 and 105.

"104. (1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, no service tax, leviable on one time upfront amount (premium, salami, cost, price, development charge or by whatever name called) in respect of taxable service provided or agreed to be provided by a State Government industrial development corporation or undertaking to industrial units by way of grant of long term lease of thirty years or more of industrial plots, shall be levied or collected during the period commencing from the 1st day of June, 2007 and ending with the 21st day of September, 2016 (both days inclusive).

Special provision for exemption in certain cases relating to long term lease of industrial plots.

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2017 receives the assent of the President.

105. (1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds by way of life insurance to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government, during the period commencing from the 10th day of September, 2004 and ending with the 1st day of February, 2017 (both days inclusive).

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2017 receives the assent of the President.”.

32 of 1994.

129. (1) In the Service Tax (Determination of Value) Rules, 2006 made by the Central Government in exercise of the powers conferred by section 94 of the Finance Act, 1994, published in the Gazette of India *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 228(E), dated the 19th April, 2006,—

(a) rule 2A as inserted by the Service Tax (Determination of Value) (Amendment) Rules, 2007 published *vide* number G.S.R. 375(E), dated the 22nd May, 2007; and

(b) rule 2A as substituted by the Service Tax (Determination of Value) Second Amendment Rules, 2012 published *vide* number G.S.R. 431(E), dated the 6th June, 2012, shall stand amended and shall be deemed to have been amended in the manner specified in column (3) of the Sixth Schedule, on and from and up to the corresponding date specified in column (4), against each of the rule specified in column (2) thereof.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done at any time during the period specified in column (4) of the Sixth Schedule relating to the provisions as amended by sub-section (1) shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendment made by sub-section (1) had been in force at all material times.

32 of 1994.

(3) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 94 of the Finance Act, 1994, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable had this section not come into force.

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENTS TO THE INDIAN TRUSTS ACT, 1882

Commencement of this Part.

130. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 20 of Act 2 of 1882.

131. In section 20 of the Indian Trusts Act, 1882 [as substituted by section 2 of the Indian Trusts (Amendment) Act, 2016],—

(i) for the words “invest the money in any of the securities or class of securities expressly authorised by the instrument of trust or”, the words “make investments as expressly authorised by the instrument of trust or in any of the securities or class of securities” shall be substituted;

(ii) in the proviso, the words “in any of the securities or class of securities mentioned above” shall be omitted.

Special provision for exemption in certain cases relating to life insurance services provided to members of armed forces of Union.

Amendment of rule 2A of Service Tax (Determination of Value) Rules, 2006, retrospectively.

PART II

AMENDMENTS TO THE INDIAN POST OFFICE ACT, 1898

132. The provisions of this Part shall come into force on the 1st day of April, 2017. Commencement of this Part.

133. In section 7 of the Indian Post Office Act, 1898,—

(a) in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

Amendment of section 7 of Act 6 of 1898.

“Provided that until such notification is issued, the rates set forth in the First Schedule shall be the rates chargeable under this Act.”;

(b) sub-section (2) shall be omitted.

PART III

AMENDMENTS TO THE RESERVE BANK OF INDIA ACT, 1934

134. The provisions of this Part shall come into force on the 1st day of April, 2017. Commencement of this Part.

135. In the Reserve Bank of India Act, 1934, in section 31, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 31 of Act 2 of 1934.

‘(3) Notwithstanding anything contained in this section, the Central Government may authorise any scheduled bank to issue electoral bond.

Explanation.— For the purposes of this sub-section, “electoral bond” means a bond issued by any scheduled bank under the scheme as may be notified by the Central Government.’.

PART IV

AMENDMENTS TO THE REPRESENTATION OF THE PEOPLE ACT, 1951

136. The provisions of this Part shall come into force on the 1st day of April, 2017. Commencement of this Part.

137. In the Representation of the People Act, 1951, in section 29C, in sub-section (1), the following shall be inserted, namely:—

Amendment of section 29C of Act 43 of 1951.

‘Provided that nothing contained in this sub-section shall apply to the contributions received by way of an electoral bond.

Explanation.—For the purposes of this sub-section, “electoral bond” means a bond referred to in the *Explanation* to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934.

2 of 1934.

PART V

AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

138. In the Securities Contracts (Regulation) Act, 1956, in section 23J, the following *Explanation* shall be inserted, namely:—

Amendment of section 23J.

“*Explanation.*—For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 23A to 23C shall be and shall always be deemed to have exercised under the provisions of this section.”.

PART VI

AMENDMENTS TO THE OIL INDUSTRY (DEVELOPMENT) ACT, 1974

139. The provisions of this Part shall come into force on the 1st day of April, 2017. Commencement of this Part.

140. In the Oil Industry (Development) Act, 1974, in section 18, in sub-section (2), after clause (d), the following clauses shall be inserted, namely:—

Amendment of section 18 of Act 47 of 1974.

“(e) for meeting any expenditure incurred by any Central Public Sector Undertaking in the oil and gas sector, on behalf of the Central Government;

“(f) for meeting expenditure on any scheme or activity by the Central Government relating to oil and gas sector.”.

PART VII

REPEAL OF THE RESEARCH AND DEVELOPMENT CESS ACT, 1986.

- Commencement of this Part. **141.** The provisions of this Part shall come into force on the 1st day of April, 2017.
- Repeal of Act 32 of 1986. **142.** The Research and Development Cess Act, 1986 is hereby repealed.
- Savings. **143.** (1) The repeal of the Research and Development Cess Act, 1986 by this Act shall not—
- (a) affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;
- (b) affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;
- (c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from the enactment hereby repealed;
- (d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.
- (2) The mention of particular matter in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeal. 10 of 1897.
- Collection and payment of arrears of duties. **144.** Notwithstanding the repeal of the Research and Development Cess Act, 1986, the proceeds of duties levied under the said Act immediately preceding the date of commencement of this Part,— 32 of 1986.
- (i) if collected by the collecting agencies but not paid into the Reserve Bank of India; or
- (ii) if not collected by the collecting agencies, shall be paid or, as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.

PART VIII

AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

- Commencement of this Part. **145.** The provisions of this Part shall come into force on such date as the Central Government may, by notification, appoint, and different dates may be appointed for different provisions of this Part.
- Amendment of Act 15 of 1992. **146.** In the Securities and Exchange Board of India Act, 1992 (hereafter in this Part referred to as the principal Act), in section 2, in sub-section (1),— 15 of 1992.
- (A) after clause (d), the following clauses shall be inserted, namely:—
- ‘(da) “Insurance Regulatory and Development Authority” means the Insurance Regulatory and Development Authority of India established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999; 41 of 1999.

(db) "Judicial Member" means a Member of the Securities Appellate Tribunal appointed under sub-section (1) of section 15MA and includes the Presiding Officer;';

(B) after clause (f), the following clause shall be inserted, namely:—

23 of 2013.

'(fa) "Pension Fund Regulatory and Development Authority" means the Pension Fund Regulatory and Development Authority established under subsection (1) of section 3 of the Pension Fund Regulatory and Development Authority Act, 2013;';

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

'(j) "Technical Member" means a Technical Member appointed under sub-section (1) of section 15MB.'.

147. In section 15J of the principal Act, the following *Explanation* shall be inserted, namely:—

Amendment of section 15J.

"*Explanation.*—For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 15A to 15E, clauses (b) and (c) of section 15F, 15G, 15H and 15HA shall be and shall always be deemed to have been exercised under the provisions of this section."

148. In Chapter VIB of the principal Act,—

Amendment of Chapter VIB.

(a) in the chapter heading, for the words "APPELLATE TRIBUNAL", the words "SECURITIES APPELLATE TRIBUNAL" shall be substituted;

(b) for section 15K, the following section shall be substituted, namely:—

"15K. (1) The Central Government shall, by notification, establish a Tribunal to be known as the Securities Appellate Tribunal to exercise the jurisdiction, powers and authority conferred on it by or under this Act or any other law for the time being in force.

Establishment of Securities Appellate Tribunal.

(2) The Central Government shall also specify in the notification referred to in sub-section (1), the matters and places in relation to which the Securities Appellate Tribunal may exercise jurisdiction.";

(c) for section 15L, the following section shall be substituted, namely:—

"15L. (1) The Securities Appellate Tribunal shall consist of a Presiding Officer and such number of Judicial Members and Technical Members as the Central Government may determine, by notification, to exercise the powers and discharge the functions conferred on the Securities Appellate Tribunal under this Act or any other law for the time being in force.

Composition of Securities Appellate Tribunal.

(2) Subject to the provisions of this Act,—

(a) the jurisdiction of the Securities Appellate Tribunal may be exercised by Benches thereof;

(b) a Bench may be constituted by the Presiding Officer of the Securities Appellate Tribunal with two or more Judicial or Technical Members as he may deem fit:

Provided that every Bench constituted shall include at least one Judicial Member and one Technical Member;

(c) the Benches of the Securities Appellate Tribunal shall ordinarily sit at Mumbai and may also sit at such other places as the Central Government may, in consultation with the Presiding Officer, notify.

(3) Notwithstanding anything contained in sub-section (2), the Presiding Officer may transfer a Judicial Member or a Technical Member of the Securities Appellate Tribunal from one Bench to another Bench.";

(d) for section 15M, the following sections shall be substituted, namely:—

Qualification for appointment as Presiding Officer, Judicial Member and Technical Member.	<p>“15M. A person shall not be qualified for appointment as the Presiding Officer or a Judicial Member or a Technical Member of the Securities Appellate Tribunal, unless he—</p> <p>(a) is, or has been, a Judge of the Supreme Court or a Chief Justice of a High Court or a Judge of High Court for at least seven years, in the case of the Presiding Officer; and</p> <p>(b) is, or has been, a Judge of High Court for at least five years, in the case of a Judicial Member; or</p> <p>(c) in the case of a Technical Member—</p> <p>(i) is, or has been, a Secretary or an Additional Secretary in the Ministry or Department of the Central Government or any equivalent post in the Central Government or a State Government; or</p> <p>(ii) is a person of proven ability, integrity and standing having special knowledge and professional experience, of not less than fifteen years, in financial sector including securities market or pension funds or commodity derivatives or insurance.</p>
Amendment of Presiding Officer and Judicial Members.	<p>15MA. The Presiding Officer and Judicial Members of the Securities Appellate Tribunal shall be appointed by the Central Government in consultation with the Chief Justice of India or his nominee.</p>
Search-cum-Selection Committee for appointment of Technical Members.	<p>15MB. (1) The Technical Members of the Securities Appellate Tribunal shall be appointed by the Central Government on the recommendation of a Search-cum-Selection Committee consisting of the following, namely:—</p> <p>(a) Presiding Officer, Securities Appellate Tribunal—Chairperson;</p> <p>(b) Secretary, Department of Economic Affairs—Member;</p> <p>(c) Secretary, Department of Financial Services—Member; and</p> <p>(d) Secretary, Legislative Department or Secretary, Department of Legal Affairs—Member.</p> <p>(2) The Secretary, Department of Economic Affairs shall be the Convener of the Search-cum-Selection Committee.</p> <p>(3) The Search-cum-Selection Committee shall determine its procedure for recommending the names of persons to be appointed under sub-section (1).</p>
Vacancy not to invalidate selection proceeding.	<p>15MC. (1) No appointment of the Presiding Officer, a Judicial Member or a Technical Member of the Securities Appellate Tribunal shall be invalid merely by reason of any vacancy or any defect in the constitution of the Search-cum-Selection Committee.</p> <p>(2) A member or part time member of the Board or the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority, or any person at senior management level equivalent to the Executive Director in the Board or in such Authorities, shall not be appointed as Presiding Officer or Member of the Securities Appellate Tribunal, during his service or tenure as such with the Board or with such Authorities, as the case may be, or within two years from the date on which he ceases to hold office as such in the Board or in such Authorities.</p> <p>(3) The Presiding Officer or such other member of the Securities Appellate Tribunal, holding office on the date of commencement of Part VIII of Chapter VI of the Finance Act, 2017 shall continue to hold office for such term as he was appointed and the other provisions of this Act shall apply to such Presiding Officer or such other member, as if Part VIII of Chapter VI of the Finance Act, 2017 had not been enacted.”;</p> <p>(e) for section 15N, the following section shall be substituted, namely:—</p>

“15N. The Presiding Officer or every Judicial or Technical Member of the Securities Appellate Tribunal shall hold office for a term of five years from the date on which he enters upon his office, and shall be eligible for reappointment for another term of maximum five years:

Tenure of office of Presiding Officer, Judicial or Technical Members of Securities Appellate Tribunal.

Provided that no Presiding Officer or the Judicial or Technical Member shall hold office after he has attained the age of seventy years.”;

(f) after section 15P, the following section shall be inserted, namely:—

“15PA. In the event of occurrence of any vacancy in the office of the Presiding Officer of the Securities Appellate Tribunal by reason of his death, resignation or otherwise, the senior-most Judicial Member of the Securities Appellate Tribunal shall act as the Presiding Officer until the date on which a new Presiding Officer is appointed in accordance with the provisions of this Act.”;

Member to act as Presiding Officer in certain circumstances.

(g) in section 15Q, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The Central Government may, after an inquiry made by the Judge of the Supreme Court, remove the Presiding Officer or Judicial Member or Technical Member of the Securities Appellate Tribunal, if he—

(a) is, or at any time has been adjudged as an insolvent;

(b) has become physically or mentally incapable of acting as the Presiding Officer, Judicial or Technical Member;

(c) has been convicted of any offence which, in the opinion of the Central Government, involves moral turpitude;

(d) has, in the opinion of the Central Government, so abused his position as to render his continuation in office detrimental to the public interest; or

(e) has acquired such financial interest or other interest as is likely to affect prejudicially his functions as the Presiding Officer or Judicial or Technical Member:

Provided that he shall not be removed from office under clauses (d) and (e), unless he has been given a reasonable opportunity of being heard in the matter.”;

(h) In section 15T,—

(I) in sub-section (1),—

(A) in clause (b), for the words “under this Act,”, the words “under this Act; or” shall be substituted;

(B) after clause (b) and before the long line, the following clause shall be inserted, namely:—

“(c) by an order of the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority,”;

(II) in sub-section (3), after the words “adjudicating officer”, the words “or the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority” shall be inserted;

(III) in sub-section (5), after the words “the Board”, the words “or the Insurance Regulatory and Development Authority or the Pension Fund Regulatory and Development Authority, as the case may be” shall be inserted;

(i) in section 15U, after sub-section (3), the following sub-sections shall be inserted, namely:—

“(4) Where Benches are constituted, the Presiding Officer of the Securities Appellate Tribunal may, from time to time make provisions as to the distribution of the business of the Securities Appellate Tribunal amongst the Benches and also provide for the matters which may be dealt with, by each Bench.

(5) On the application of any of the parties and after notice to the parties, and after hearing such of them as he may desire to be heard, or on his own motion without such notice, the Presiding Officer of the Securities Appellate Tribunal may transfer any case pending before one Bench, for disposal, to any other Bench.

(6) If a Bench of the Securities Appellate Tribunal consisting of two members differ in opinion on any point, they shall state the point or points on which they differ, and make a reference to the Presiding Officer of the Securities Appellate Tribunal who shall either hear the point or points himself or refer the case for hearing only on such point or points by one or more of the other members of the Securities Appellate Tribunal and such point or points shall be decided according to the opinion of the majority of the members of the Securities Appellate Tribunal who have heard the case, including those who first heard it.”.

PART IX

AMENDMENT TO THE DEPOSITORIES ACT, 1996

Amendment of section 19-I. **149.** In the Depositories Act, 1996, in section 19-I, the following *Explanation* shall be inserted, namely:— 22 of 1996.

“*Explanation.*—For the removal of doubts, it is clarified that the power of an adjudicating officer to adjudge the quantum of penalty under sections 19A to 19F shall be and shall always be deemed to have been exercised under the provisions of this section.”.

PART X

AMENDMENT TO THE FINANCE ACT, 2005

Amendment of Act 18 of 2005. **150.** In the Finance Act, 2005, the Seventh Schedule shall be amended in the manner specified in the Seventh Schedule.

PART XI

AMENDMENTS TO THE PAYMENT AND SETTLEMENT SYSTEMS ACT, 2007

Commencement of this Part. **151.** The provisions of this Part shall come into force on such date as the Central Government may, by notification, appoint, and different dates may be appointed for different provisions of this Part.

Amendment of Act 51 of 2007. **152.** In the Payment and Settlement Systems Act, 2007 (hereafter in this Part referred to as the principal Act), for Chapter II, the following Chapter shall be substituted, namely:— 51 of 2007.

‘CHAPTER II

DESIGNATED AUTHORITY

Designated authority. **3.** (1) The Reserve Bank shall be the designated authority for the regulation and supervision of payment systems under this Act.

(2) The Reserve Bank shall exercise the powers, perform the functions and discharge the duties conferred on it under this Act through a Board to be known as the “Payments Regulatory Board”.

(3) The Board shall consist of the following members, namely:—

(a) the Governor of the Reserve Bank—Chairperson, *ex officio*;

(b) the Deputy Governor of the Reserve Bank in-charge of the Payment and Settlement Systems—Member, *ex officio*;

(c) one officer of the Reserve Bank to be nominated by the Central Board of the Reserve Bank—Member, *ex officio*; and

(d) three persons to be nominated by the Central Government—Members.

(4) The powers and functions of the Board referred to in sub-section (2), the time and venue of its meetings, the procedures to be followed in such meetings (including the quorum at such meetings) and other matters incidental thereto shall be such as may be prescribed.’.

153. In section 38 of the principal Act, in sub-section (2), in clause (a), for the words, brackets and figure "Committee constituted under sub-section (2)", the words, brackets and figure "Board referred to in sub-section (2)" shall be substituted.

Amendment of section 38.

PART XII

AMENDMENT TO THE COMPANIES ACT, 2013

18 of 2013.

154. In the Companies Act, 2013, in section 182—

(i) in sub-section (1),—

(a) first proviso shall be omitted;

(b) in the second proviso, —

(A) the word "further" shall be omitted;

(B) the words "and the acceptance" shall be omitted;

(ii) for sub-section (3), the following shall be substituted, namely:—

"(3) Every company shall disclose in its profit and loss account the total amount contributed by it under this section during the financial year to which the account relates.

(3A) Notwithstanding anything contained in sub-section (1), the contribution under this section shall not be made except by an account payee cheque drawn on a bank or an account payee bank draft or use of electronic clearing system through a bank account:

Provided that a company may make contribution through any instrument, issued pursuant to any scheme notified under any law for the time being in force, for contribution to the political parties."

Amendment of section 182.

PART XIII

AMENDMENT TO THE FINANCE ACT, 2016

155. In the Finance Act, 2016,—

(i) in section 50, for the words, figures and letters "with effect from the 1st day of April, 2017", the words, figures and letters "and shall be deemed to have been substituted with effect from the 1st day of April, 2013" shall be substituted;

(ii) in section 197, clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of June, 2016.

Amendment of Act 28 of 2016.

PART XIV

AMENDMENTS TO CERTAIN ACTS TO PROVIDE FOR MERGER OF TRIBUNALS AND OTHER AUTHORITIES AND CONDITIONS OF SERVICE OF CHAIRPERSONS, MEMBERS, ETC.

A.— PRELIMINARY

156. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Part and any reference in any provision to the commencement of this Part shall be construed as a reference to the coming into force of that provision.

Commencement of this Part.

157. In this Part, unless the context otherwise requires,—

(a) "appointed day", in relation to any provision of this Part, means such date as the Central Government may, by notification in the Official Gazette, appoint;

(b) "Authority" means the Authority, other than Tribunals and Appellate Tribunals, specified in the Eighth Schedule or Ninth Schedule, as the case may be;

(c) "notification" means a notification published in the Official Gazette;

Definitions.

(d) "Schedule" means the Eighth Schedule and Ninth Schedule appended to this Act.

B.—AMENDMENTS TO THE INDUSTRIAL DISPUTES ACT, 1947 AND THE EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT, 1952.

Amendment of Act 14 of 1947.

158. In the Industrial Disputes Act, 1947,—

(a) in section 7A, after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) The Industrial Tribunal constituted by the Central Government under sub-section (1) shall also exercise, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal referred to in section 7D of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.;"

19 of 1952.

(b) after section 7C, the following section shall be inserted, namely:—

Qualifications, terms and conditions of service of Presiding Officer.

"7D. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation and removal and other terms and conditions of service of the Presiding Officer of the Industrial Tribunal appointed by the Central Government under sub-section (1) of section 7A, shall, after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be governed by the provisions of section 184 of that Act:

Provided that the Presiding Officer appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force."

Amendment of Act 19 of 1952.

159. In the Employees' Provident Funds and Miscellaneous Provisions Act, 1952,—

(a) in section 2, for clause (m), the following clause shall be substituted, namely:—

'(m) "Tribunal" means the Industrial Tribunal referred to in section 7 D;'

(b) for section 7D, the following section shall be substituted, namely:—

Tribunal.

"7D. The Industrial Tribunal constituted by the Central Government under sub-section (1) of section 7A of the Industrial Disputes Act, 1947 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.;"

(c) sections 7E, 7F, 7G, 7H, 7M and 7N shall be omitted;

(d) for section 18A, the following section shall be substituted, namely:—

Authorities and inspector to be public servant.

"18A. The authorities referred to in section 7A and every inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.;"

45 of 1860.

(e) in section 21, in sub-section (2), clause (a) shall be omitted.

C.—AMENDMENTS TO THE COPYRIGHT ACT, 1957 AND THE TRADE MARKS ACT, 1999.

Amendment of Act 14 of 1957.

160. In the Copy Right Act, 1957,—

(a) for the words "Copyright Board", wherever they occur, the words "Appellate Board" shall be substituted;

(b) in section 2, after clause (a), the following clause shall be inserted, namely:—

'(aa) "Appellate Board" means the Appellate Board referred to in section 11;'

(c) for section 11, the following section shall be substituted, namely:—

47 of 1999.	<p>“11. The Appellate Board established under section 83 of the Trade Marks Act, 1999 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Board for the purposes of this Act and the said Appellate Board shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.”;</p> <p>(d) in section 12, sub-sections (3) and (4) shall be omitted;</p> <p>(e) in section 78, in sub-section (2), clause (a) shall be omitted.”.</p>	Appellate Board.
47 of 1957.	<p>161. In the Trade Marks Act, 1999,—</p> <p>(a) for the word “Chairman” or “Vice-Chairman”, wherever it occurs, the word “Chairperson” or “Vice-Chairperson” shall be substituted;</p> <p>(b) in section 83, after the words “under this Act”, the words and figures “and under the Copyright Act, 1957” shall be inserted;</p> <p>(c) after section 89, the following section shall be inserted, namely:—</p> <p>“89A. Notwithstanding anything in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson, Vice-Chairperson and other Members of the Appellate Board appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:</p> <p>Provided that the Chairperson, Vice-Chairperson and other Members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017, had not come into force.”.</p>	Amendment of Act 47 of 1999.
	<p style="text-align: center;"><i>D.—AMENDMENTS TO THE RAILWAY CLAIMS TRIBUNAL ACT, 1987 AND THE RAILWAYS ACT, 1989.</i></p> <p>162. In the Railway Claims Tribunal Act, 1987,—</p> <p>(a) in section 3, after the words “under this Act”, the words, letters and figures “and under Chapter VII of the Railways Act,1989” shall be inserted;</p> <p>(b) after section 9, the following section shall be substituted, namely:—</p> <p>“9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:</p> <p>Provided that the Chairman, Vice-Chairman and Members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017, had not come into force.”;</p> <p>(c) in section 13, after sub-section (1A), the following sub-section shall be inserted, namely:—</p> <p>“(1B) The Claims Tribunal shall also exercise, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal under Chapter VII of the Railways Act,1989.”;</p> <p>(d) in section 15, for the words, brackets, figures and letter “sub-sections (1) and (1A)”, the words, brackets, figures and letters “sub-sections (1), (1A) and (1B)” shall be substituted;</p> <p>(e) in section 24, in sub-section (1), for the words, brackets, figure and letter “or, as the case may be, the date of commencement of the provisions of sub-section (1A)”, at both the places where they occur, the words, brackets, figures and letters “or the date of commencement of the provisions of sub-section (1A), or, as the case may be, the date of commencement of the provisions of sub-section (1B)” shall be substituted.</p>	Qualifications, terms and conditions of service of Chairperson, Vice-Chairperson and Member.
24 of 1989.	<p>(a) in section 3, after the words “under this Act”, the words, letters and figures “and under Chapter VII of the Railways Act,1989” shall be inserted;</p> <p>(b) after section 9, the following section shall be substituted, namely:—</p> <p>“9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:</p> <p>Provided that the Chairman, Vice-Chairman and Members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017, had not come into force.”;</p> <p>(c) in section 13, after sub-section (1A), the following sub-section shall be inserted, namely:—</p> <p>“(1B) The Claims Tribunal shall also exercise, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal under Chapter VII of the Railways Act,1989.”;</p> <p>(d) in section 15, for the words, brackets, figures and letter “sub-sections (1) and (1A)”, the words, brackets, figures and letters “sub-sections (1), (1A) and (1B)” shall be substituted;</p> <p>(e) in section 24, in sub-section (1), for the words, brackets, figure and letter “or, as the case may be, the date of commencement of the provisions of sub-section (1A)”, at both the places where they occur, the words, brackets, figures and letters “or the date of commencement of the provisions of sub-section (1A), or, as the case may be, the date of commencement of the provisions of sub-section (1B)” shall be substituted.</p>	Amendment of Act 54 of 1987.
24 of 1989.	<p>(a) in section 3, after the words “under this Act”, the words, letters and figures “and under Chapter VII of the Railways Act,1989” shall be inserted;</p> <p>(b) after section 9, the following section shall be substituted, namely:—</p> <p>“9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairman, Vice-Chairman and other Members of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:</p> <p>Provided that the Chairman, Vice-Chairman and Members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017, had not come into force.”;</p> <p>(c) in section 13, after sub-section (1A), the following sub-section shall be inserted, namely:—</p> <p>“(1B) The Claims Tribunal shall also exercise, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, the jurisdiction, powers and authority conferred on the Tribunal under Chapter VII of the Railways Act,1989.”;</p> <p>(d) in section 15, for the words, brackets, figures and letter “sub-sections (1) and (1A)”, the words, brackets, figures and letters “sub-sections (1), (1A) and (1B)” shall be substituted;</p> <p>(e) in section 24, in sub-section (1), for the words, brackets, figure and letter “or, as the case may be, the date of commencement of the provisions of sub-section (1A)”, at both the places where they occur, the words, brackets, figures and letters “or the date of commencement of the provisions of sub-section (1A), or, as the case may be, the date of commencement of the provisions of sub-section (1B)” shall be substituted.</p>	Qualifications, terms and conditions of service of Chairman, Vice-Chairman and Member.

Amendment of Act 24 of 1989.	<p>163. In the Railways Act, 1989,—</p> <p>(a) in section 2, for clause (40), the following clause shall be substituted, namely:—</p> <p style="padding-left: 40px;">‘(40) “Tribunal” means the Tribunal referred to in section 33;’;</p> <p>(b) in Chapter VII, for the heading, the following heading shall be substituted, namely:—</p> <p style="text-align: center;">“TRIBUNAL”;</p> <p>(c) for section 33, the following section shall be substituted, namely:—</p>	24 of 1989.
Tribunal.	<p>“33. The Railway Claims Tribunal established under section 3 of the Railway Claims Tribunal Act, 1987 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, authority and powers conferred on it by or under this Act.”;</p> <p>(d) sections 34 and 35 shall be omitted;</p> <p>(e) in section 48, in sub-section (2), clause (a) shall be omitted.</p> <p style="text-align: center;"><i>E.—AMENDMENTS TO THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULATORS (FORFEITURE OF PROPERTY) ACT, 1976 AND THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999.</i></p>	54 of 1987.
Amendment of Act 13 of 1976.	<p>164. In the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976,—</p> <p>(a) in section 12, in sub-section (1), after clause (c), the following clause shall be inserted, namely:—</p> <p style="padding-left: 40px;">“(d) by the Adjudicating Authorities, Competent Authorities and the Qualifications, Special Director (Appeals) under the Foreign Exchange Management Act, 1999.”;</p> <p>(b) after section 12, the following section shall be inserted, namely:—</p>	42 of 1999.
Qualifications, terms and conditions of service of Chairperson, and Member.	<p>“12A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:</p> <p>Provided that the Chairperson and other members appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.</p>	
Amendment of Act 42 of 1999.	<p>165. In the Foreign Exchange Management Act, 1999,—</p> <p>(a) in section 2,—</p> <p style="padding-left: 40px;">(i) for clause (b), the following clause shall be substituted, namely:—</p> <p style="padding-left: 80px;">‘(b) “Appellate Tribunal” means the Appellate Tribunal referred to in section 18;’;</p> <p style="padding-left: 40px;">(ii) in clause (zc), for the word and figures “section 18”, the word and figures “section 17” shall be substituted;</p> <p>(b) for section 18, the following section shall be substituted, namely:—</p>	
Appellate Tribunal.	<p>“18. The Appellate Tribunal constituted under sub-section (1) of section 12 of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.”;</p> <p>(c) section 20 shall be omitted;</p>	13 of 1976.

(d) for section 21, the following section shall be substituted, namely:—

“21. A person shall not be qualified for appointment as a Special Director (Appeals) unless he—

(a) has been a member of the Indian Legal Service and has held a post in Grade I of that Service; or

(b) has been a member of the Indian Revenue Service and has held a post equivalent to a Joint Secretary to the Government of India.”;

(e) section 22 shall be omitted;

(f) for section 23, the following section shall be substituted, namely:—

“23. The salary and allowances payable to and the other terms and conditions of service of the Special Director (Appeals) shall be such as may be prescribed.”;

(g) sections 24, 25 and 26 shall be omitted;

(h) for section 27, the following section shall be substituted, namely:—

“27. (1) The Central Government shall provide the office of the Special Director (Appeals) with such officers and employees as it may deem fit.

(2) The officers and employees of the office of the Special Director (Appeals) shall discharge their functions under the general superintendence of the Special Director (Appeals).

(3) The salaries and allowances and other terms and conditions of service of the officers and employees of the office of the Special Director (Appeals) shall be such as may be prescribed.”;

(i) sections 29, 30 and 31 shall be omitted;

(j) in section 32,—

(i) for the words and brackets “Appellate Tribunal or the Special Director (Appeals), as the case may be”, at both the places where they occur, the words and brackets “Special Director (Appeals)” shall be substituted;

(ii) in sub-section (1), for the words and brackets “Appellate Tribunal or the Special Director (Appeals)”, the words and brackets “Special Director (Appeals)” shall be substituted;

(k) for section 33, the following section shall be substituted, namely:—

“33. The Adjudicating Authority, Competent Authority and the Special Director (Appeals) and other officers and employees of the Special Director (Appeals) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.”;

(l) in section 46, in sub-section (2),—

(i) in clause (e), for the words and brackets “Chairperson and other Members of the Appellate Tribunal and the Special Director (Appeals)”, the words and brackets “Special Director (Appeals)” shall be substituted;

(ii) in clause (f), for the words and brackets “Appellate Tribunal and the office of the Special Director (Appeals)”, the words and brackets “office of the Special Director (Appeals)” shall be substituted.

F.—AMENDMENTS TO THE AIRPORTS AUTHORITY OF INDIA ACT, 1994 AND THE CONTROL OF NATIONAL HIGHWAYS (LAND AND TRAFFIC) ACT, 2002.

166. In the Airports Authority of India Act, 1994,—

(a) in section 28-I, in sub-section (1), after the words “under this Act”, the words, brackets and figures “and the Control of National Highways (Land and Traffic) Act, 2002” shall be inserted;

Terms and conditions of service of Special Director (Appeals).

Staff of Special Director (Appeals).

Officers and employees, etc., to be public servant.

Amendment of Act 55 of 1994.

(b) after section 28J, the following section shall be inserted, namely:—

Qualifications,
terms and
conditions of
service of
Chairperson.

“28JA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairperson appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.

Amendment of
Act 13 of
2003.

167. In the Control of National Highways (Land and Traffic) Act, 2002,—

(a) in section 2, for clause (1), the following clause shall be substituted, namely:—

‘(1) “Tribunal” means the Airport Appellate Tribunal referred to in sub-section (1) of section 5;’;

(b) in Chapter II, for the heading, the following heading shall be substituted, namely:—

“HIGHWAYS ADMINISTRATION AND TRIBUNALS, ETC.”;

(c) in section 5,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Airport Appellate Tribunal established under section 28-I of the Airports Authority of India Act, 1994 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Tribunal for the purposes of this Act and the said Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.”;

21 of 2000.

(ii) in sub-section (2), for the words, brackets and figure “shall also specify, in the notification referred to in sub-section (1)”, the words “shall specify, by notification in the Official Gazette”, shall be substituted;

(d) sections 6, 7, 8, 9, 10, 11, 12 and 13 shall be omitted;

(e) for section 44, the following section shall be substituted, namely:—

Officers of
Highways
Administration
to be public
servant.

“44. The officer or officers constituting the Highways Administration and any other officer authorised by such Administration under this Act, shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.”;

45 of 1860.

(f) in section 45, for the words “the Presiding Officer of the Tribunal or any other officer of the Central Government or an officer or employee of the Tribunal”, the words “any other officer of the Central Government” shall be substituted;

(g) in section 50, in sub-section (2), clauses (b), (c), (d) and (e) shall be omitted.

G.—AMENDMENTS TO THE TELECOM REGULATORY AUTHORITY OF INDIA ACT, 1997, THE INFORMATION TECHNOLOGY ACT, 2000 AND THE AIRPORTS ECONOMIC REGULATORY AUTHORITY OF INDIA ACT, 2008.

Amendment of
Act 24 of
1997.

168. In the Telecom Regulatory Authority of India Act, 1997,—

(a) in section 14, after clause (b), the following clause shall be inserted, namely:—

“(c) exercise jurisdiction, powers and authority conferred on—

(i) the Appellate Tribunal under the Information Technology Act, 2000; and

55 of 1994.

(ii) the Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008.”;

27 of 2008.

(b) after section 14G, the following section shall be substituted, namely:—

“14GA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications,
terms and
conditions
of service
of
Chairperson
and Member.

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.

169. In the Information Technology Act, 2000,—

(a) for the words “Cyber Appellate Tribunal”, wherever they occur, the words “Appellate Tribunal” shall be substituted;

Amendment
of Act 21 of
2000.

(b) in section 2, in sub-section (1),—

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

‘(da) “Appellate Tribunal” means the Appellate Tribunal referred to in sub-section (1) of section 48;’;

(ii) clause (n) shall be omitted;

(c) in section 48,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

“APPELLATE TRIBUNAL”;

(ii) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act.”.

24 of 1997.

(iii) in sub-section (2), for the words, brackets and figure “shall also specify, in the notification referred to in sub-section (1)”, the words “shall specify, by notification” shall be substituted;

(d) sections 49, 50, 51, 52, 52A, 52B, 52C, 53, 54 and 56, shall be omitted;

(e) for section 82, the following section shall be substituted, namely:—

“82. The Controller, the Deputy Controller and the Assistant Controllers shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.”;

45 of 1860.

(f) in section 84, for the words “the Chairperson, Members, adjudicating officers and the staff of the Cyber Appellate Tribunal”, the words “and adjudicating officers” shall be substituted;

Controller,
Deputy
Controller
and
Assistant
Controller to
be public
servants.

(g) in section 87, in sub-section (2), clauses (r), (s) and (t) shall be omitted.

170. In the Airports Economic Regulatory Authority of India Act, 2008,—

(a) in the long title, the words “and also to establish Appellate Tribunal to adjudicate disputes and dispose of appeals” shall be omitted;

Amendment of
Act 27 of
2008.

(b) in section 2, for clause (d), the following clause shall be substituted, namely:—

‘(d) “Appellate Tribunal” means the Telecom Disputes Settlement and Appellate Tribunal referred to in section 17;’;

(c) in section 17,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

“APPELLATE TRIBUNAL”

(ii) for the portion beginning with the words “The Central Government” and ending with words “Appellate Tribunal”, the words and figures “The Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall exercise the jurisdiction, powers and authority conferred on it by or under this Act” shall be substituted;

24 of 1997.

(d) sections 19, 20, 21, 22, 23, 24, 25, 26 and 27 shall be omitted;

(e) in section 51, in sub-section (2), clauses (i), (j) and (k) shall be omitted.

H.—AMENDMENTS TO THE COMPETITION ACT, 2002 AND THE COMPANIES ACT, 2013.

Amendment of Act 12 of 2003.

171. In the Competition Act, 2002,—

(a) in section 2, for clause (ba), the following clause shall be substituted, namely:—

‘(ba) “Appellate Tribunal” means the National Company Law Appellate Tribunal referred to in sub-section (1) of section 53A;’

(b) in Chapter VIIIA, for the heading, the following heading shall be substituted, namely:—

“APPELLATE TRIBUNAL”;

(c) for section 53A, the following section shall be substituted, namely:—

Appellate Tribunal.

“53A. The National Company Law Appellate Tribunal constituted under section 410 of the Companies Act, 2013 shall, on and from the commencement of Part XIV of Chapter VI of the Finance Act, 2017, be the Appellate Tribunal for the purposes of this Act and the said Appellate Tribunal shall—

18 of 2013.

(a) hear and dispose of appeals against any direction issued or decision made or order passed by the Commission under sub-sections (2) and (6) of section 26, section 27, section 28, section 31, section 32, section 33, section 38, section 39, section 43, section 43A, section 44, section 45 or section 46 of this Act; and

(b) adjudicate on claim for compensation that may arise from the findings of the Commission or the orders of the Appellate Tribunal in an appeal against any finding of the Commission or under section 42A or under sub-section (2) of section 53Q of this Act, and pass orders for the recovery of compensation under section 53N of this Act.”;

(d) sections 53C, 53D, 53E, 53F, 53G, 53H, 53-I, 53J, 53K, 53L, 53M and 53R shall be omitted;

(e) in section 63, in sub-section (2), clauses (mb), (mc) and (md) shall be omitted.

Amendment of Act 18 of 2013.

172. In the Companies Act, 2013,—

(a) in section 410, for the words “for hearing appeals against the orders of the Tribunal”, the following shall be substituted, namely:—

“for hearing appeals against,—

(a) the order of the Tribunal under this Act; and

(b) any direction, decision or order referred to in section 53N of the Competition Act, 2002 in accordance with the provisions of that Act.”;

12 of 2003.

(b) after section 417, the following section shall be inserted, namely: —

“417A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairperson and Member.

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”

I.—AMENDMENT TO THE CINEMATOGRAPH ACT, 1952

173. In the Cinematograph Act, 1952, after section 5D, the following section shall be inserted, namely:—

Amendment of Act 37 of 1952.

“5E. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman and other members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairman and Member.

Provided that the Chairman and member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”

J.—AMENDMENTS TO THE INCOME- TAX ACT, 1961

174. In the Income Tax Act, 1962,—

Amendment of Act 43 of 1961.

(a) after section 245-O, the following section shall be inserted, namely:—

“245-OA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman, Vice- Chairman and other Members of the Authority appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairman, Vice-Chairman and Member.

Provided that the Chairman, Vice-Chairman and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”;

(b) after section 252, the following section shall be inserted, namely:—

“252A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President, Vice-President and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of President, Vice-President and Member.

Provided that the President, Vice-President and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”;

K.—AMENDMENT TO THE CUSTOMS ACT, 1962

175. In the Customs Act, 1962, in section 129, after sub-section (6), the following sub-section shall be inserted, namely:—

Amendment of Act 52 of 1962.

“(7) Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President, Vice-President or other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the President, Vice-President and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”

L.—AMENDMENT TO THE ADMINISTRATIVE TRIBUNALS ACT, 1985

Amendment of Act 13 of 1985.

176. In the Administrative Tribunals Act, 1985, after section 10A, the following section shall be inserted, namely:—

Qualifications, terms and conditions of service of Chairman and Member.

“10B. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairman and other Members of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Chairman and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”

M.—AMENDMENT TO THE CONSUMER PROTECTION ACT, 1986

Amendment of Act 68 of 1986.

177. In the Consumer Protection Act, 1986, after section 22D, the following section shall be inserted, namely:—

Qualifications, terms and conditions of service of President and Member.

“22E. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the President and other members of the National Commission appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the President and member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”

N.—AMENDMENT TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

Amendment of Act 15 of 1992.

178. In the Securities and Exchange Board of India Act, 1992, after section 15Q, the following section shall be inserted, namely:—

Qualifications, terms and conditions of service of Presiding Officer and Member.

“15QA. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Presiding Officer and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Presiding Officer and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”

O.—AMENDMENTS TO THE RECOVERY OF DEBTS DUE TO BANKS AND FINANCIAL INSTITUTIONS ACT, 1993

Amendment of Act 51 of 1993.

179. In the Recovery of Debts due to Banks and Financial Institutions Act, 1993,—

(a) after section 6, the following section shall be inserted, namely:—

Qualifications, terms and conditions of service of Presiding Officer.

“6A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Presiding Officer of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Provided that the Presiding Officer appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”;

(b) after section 15, the following section shall be inserted, namely:—

“15A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the terms and conditions of service of the Chairperson of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairperson.

Provided that the Chairperson appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.

P.—AMENDMENT TO THE ELECTRICITY ACT, 2003

180. In the Electricity Act, 2003, after section 47, the following section shall be inserted, namely:—

Amendment of Act 36 of 2003.

“117A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairperson and Member.

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.

Q.—AMENDMENT TO THE ARMED FORCES TRIBUNAL ACT, 2007

181. In the Armed Force Tribunal Act, 2007, after section 9, the following section shall be inserted, namely: —

Amendment of Act 55 of 2007.

“9A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and terms and conditions of service of the Chairperson and other Members of the Appellate Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairperson and Member.

Provided that the Chairperson and Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.

R.—AMENDMENT TO THE NATIONAL GREEN TRIBUNAL ACT, 2010

182. In the National Green Tribunal Act, 2010, after section 10, the following section shall be inserted, namely:—

Amendment of Act 19 of 2010.

“10A. Notwithstanding anything contained in this Act, the qualifications, appointment, term of office, salaries and allowances, resignation, removal and other terms and conditions of service of the Chairperson, Judicial Member and Expert Member of the Tribunal appointed after the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall be governed by the provisions of section 184 of that Act:

Qualifications, terms and conditions of service of Chairperson, Judicial Member and Expert Member.

Provided that the Chairperson, Judicial Member and Expert Member appointed before the commencement of Part XIV of Chapter VI of the Finance Act, 2017, shall continue to be governed by the provisions of this Act, and the rules made thereunder as if the provisions of section 184 of the Finance Act, 2017 had not come into force.”.

S.—CONDITIONS OF SERVICE OF CHAIRPERSON AND MEMBERS OF TRIBUNALS, APPELLATE TRIBUNALS AND OTHER AUTHORITIES

Application of section 184.

183. Notwithstanding anything to the contrary contained in the provisions of the Acts specified in column (3) of the Eighth Schedule, on and from the appointed day, provisions of section 184 shall apply to the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authorities as specified in column (2) of the said Schedule:

Provided that the provisions of section 184 shall not apply to the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or, as the case may be, Member holding such office as such immediately before the appointed day.

Qualifications, appointment, term and conditions of service, salary and allowances, etc., of Chairperson, Vice-Chairperson and Members, etc., of the Tribunal, Appellate Tribunal and other Authorities.

184. (1) The Central Government may, by notification, make rules to provide for qualifications, appointment, term of office, salaries and allowances, resignation, removal and the other terms and conditions of service of the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authorities as specified in column (2) of the Eighth Schedule:

Provided that the Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or other Authority shall hold office for such term as specified in the rules made by the Central Government but not exceeding five years from the date on which he enters upon his office and shall be eligible for reappointment:

Provided further that no Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member shall hold office as such after he has attained such age as specified in the rules made by the Central Government which shall not exceed,—

(a) in the case of Chairperson, Chairman or President, the age of seventy years;

(b) in the case of Vice-Chairperson, Vice-Chairman, Vice-President, Presiding Officer or any other Member, the age of sixty-seven years:

(2) Neither the salary and allowances nor the other terms and conditions of service of Chairperson, Vice-Chairperson, Chairman, Vice-Chairman, President, Vice-President, Presiding Officer or Member of the Tribunal, Appellate Tribunal or, as the case may be, other Authority may be varied to his disadvantage after his appointment.

T.—MISCELLANEOUS

Transitional provisions.

185. (1) Any person appointed as the Chairperson or Chairman, President or Vice-Chairperson or Vice-Chairman, Vice-President or Presiding Officer or Member of the Tribunals, Appellate Tribunals, or as the case may be, other Authorities specified in column (2) of the Ninth Schedule and holding office as such immediately before the appointed day, shall on and from the appointed day, cease to hold such office and such Chairperson or Chairman, President, Vice-Chairperson or Vice-Chairman, Vice-President or Presiding officer or Member shall be entitled to claim compensation not exceeding three months' pay and allowances for the premature termination of term of their office or of any contract of service.

(2) The officers and other employees of the Tribunals, Appellate Tribunals and other Authorities specified in column (2) of the Ninth Schedule appointed on deputation, before the appointed day, shall, on and from the appointed day, stand reverted to their parent cadre, Ministry or Department.

(3) Every officer or other employee of the Tribunal, Appellate Tribunal and other Authorities specified in column (2) of the Ninth Schedule employed on regular basis, by such Tribunal, Appellate Tribunal or other Authorities shall become, on and from the appointed day, the officer and other employee, of the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the said Schedule with same rights and privileges as to pension, gratuity and other like benefits as would have been admissible to him if he had continued to serve the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the said Schedule until his employment is duly

terminated or until his remuneration, terms and conditions of employment are duly altered by such corresponding Tribunal, Appellate Tribunal or other Authorities, as the case may be, specified in column (3) of the Ninth Schedule or until the expiry of a period of one year from the appointed day if such officer or other employee opts not to continue to be the officer or other employee of such Tribunal, Appellate Tribunal or other Authorities within such period.

(4) Any appeal, application or proceeding pending before the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule, before the appointed day, shall stand transferred to the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the said Schedule and the said Tribunal, Appellate Tribunal or other Authority shall, on and from the appointed day, deal with *de novo* or from the stage at which such appeal, application or proceeding stood before the date of their transfer and shall dispose them in accordance with the provisions of the Act specified in column (2) of the said Schedule.

(5) The balance of all monies received by, or advanced to the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule and not spent by it before the appointed day, shall, on and from the appointed day, stand transferred to an vest in the Central Government which shall be utilised for the purposes stated in sub-section (7).

(6) All property of whatever kind owned by, or vested in, the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule before the appointed day, shall stand transferred to, on and from the appointed day, and shall vest in the Central Government.

(7) All liabilities and obligations of whatever kind incurred by the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule and subsisting immediately before the appointed day, shall, on and from the appointed day, be deemed to be the liabilities or obligations, as the case may be, of the corresponding Tribunal, Appellate Tribunal or other Authorities specified in column (3) of the Ninth Schedule; and any proceeding or cause of action, pending or existing immediately before the appointed day by or against the Tribunal, Appellate Tribunal or other Authorities specified in column (2) of the Ninth Schedule in relation to such liability or obligation may, on and from the appointed day, be continued or enforced by or against the corresponding Tribunal, Appellate Tribunal or other Authority specified in column (3) of the Ninth Schedule.

186. Without prejudice to any other power to make rules contained elsewhere in this Part, the Central Government may, by notification, make rules generally to carry out the provisions of this Part.

General
Power to
make rules.

187. (1) If the Central Government is satisfied that it is necessary or expedient so to do, it may by notification published in the Official Gazette, amend the Eighth Schedule and thereupon the said Schedule shall be deemed to have been amended accordingly.

Power to
amend
Eighth
Schedule.

(2) A copy of every notification issued under sub-section (1) shall be laid before each House of Parliament as soon as may be after it is issued.

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

Rules to be
laid before
Parliament.

189. (1) If any difficulty arises in giving effect to the provisions of this Part, the Central Government, may by general or special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Part as appear to it to be necessary or expedient for removing the difficulty.

Removal of
difficulties.

(2) No order under sub-section (1) shall be made after the expiry of three years from the appointed day.

(3) Every order made under this section shall, as soon as may be after it is made, be laid before each Houses of Parliament.’.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 2,50,000 | Nil; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 25,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,25,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 3,00,000 | Nil; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 3,00,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 20,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,20,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 5,00,000 | Nil; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, having a total income exceeding one crore rupees, be increased by a surcharge for the purpose of the Union calculated at the rate of fifteen per cent. of such income-tax:

Provided that in the case of persons mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs.10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000 | Rs.1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs.10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- | | |
|---|----------------------------------|
| (i) where its total turnover or the gross receipt in the previous year 2014-15 does not exceed five crore rupees; | 29 per cent. of the total Income |
| (ii) other than that referred to in item (i) | 30 per cent. of the total Income |

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	<i>Rate of income-tax</i>
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	5 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government;	
(vi) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;

	<i>Rate of income-tax</i>
(C) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.;
(H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.;
(I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(J) on income by way of winnings from horse races	30 per cent.;
(K) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of	10 per cent.;

Rate of income-tax

any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India

(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy 10 per cent.;

(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy 10 per cent.;

(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;

(F) on income by way of winnings from horse races 30 per cent.;

(G) on income by way of short-term capital gains referred to in section 111A 15 per cent.;

(H) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112 10 per cent.;

(I) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10] 20 per cent.;

(J) on the whole of the other income 30 per cent.;

2. In the case of a company—

(a) where the company is a domestic company—

(i) on income by way of interest other than "Interest on securities" 10 per cent.;

(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;

(iii) on income by way of winnings from horse races 30 per cent.;

(iv) on any other income 10 per cent.;

(b) where the company is not a domestic company—

(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort 30 per cent.;

(ii) on income by way of winnings from horse races 30 per cent.;

(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC) 20 per cent.;

	<i>Rate of income-tax</i>
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent.;
(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent.;
(vii) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(viii) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;
(ix) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(x) on any other income	40 per cent.

Explanation.— For the purposes of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees; and

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ii) Item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(a) at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115BBDA or section 115BBE or section 115BBF or section 115BBG or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 2,50,000 | Nil; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |

- | | |
|---|--|
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,12,500 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|---|---|
| (1) where the total income does not exceed Rs. 3,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 10,00,000 | Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000 |

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|---|--|
| (1) where the total income does not exceed Rs. 5,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 10,00,000 | Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax; and

(b) having a total income exceeding one crore rupees, at the rate of fifteen per cent. of such income-tax:

Provided that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act,

shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or the gross receipt in the previous year 2015-16 does not exceed fifty crore rupees; 25 per cent. of the total income.;

(ii) other than that referred to in item (i) 30 per cent. of the total income.;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-

tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[See section 2 (13)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from house property” and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss

of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2017, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2017.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2018, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2018.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in

sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009) or the First Schedule to the Finance Act, 2010 (14 of 2010) or the First Schedule to the Finance Act, 2011 (8 of 2011) or the First Schedule to the Finance Act, 2012 (23 of 2012) or the First Schedule to the Finance Act, 2013 (17 of 2013) or the First Schedule to the Finance (No. 2) Act, 2014 (25 of 2014) or the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 110 (a)]

In the First Schedule to the Customs Tariff Act,—

(a) in Chapter 20, for the entry in column (4) occurring against tariff item 2008 19 10, the entry “45%” shall be substituted;

(b) in Chapter 84, for the entry in column (4) occurring against tariff item 8421 99 00, the entry “10%” shall be substituted.

THE THIRD SCHEDULE

[See section 110(b)]

In the First Schedule to the Customs Tariff Act,—

<i>Tariff item</i> <i>Preferential</i>	<i>Description of goods</i>	<i>Unit</i>	<i>Rate of Duty</i>	
(1)	(2)	(3)	<i>Standard</i> (4)	(5)

(1) in Chapter 11, for tariff item 1106 10 00 and the entries relating thereto, the following shall be substituted, namely:—

“1106 10	- Of the dried leguminous vegetables of heading 0713			
1106 10 10	— Guar Meal	kg.	30%	-
1106 10 90	— Others	kg.	30%	-”;

(2) in Chapter 13, tariff items 1302 32 10 and 1302 32 20 and the entries relating thereto shall be omitted;

(3) in Chapter 15, after tariff item 1511 90 20 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:—

“1511 90 30	— Refined bleached deodorised palm stearin	kg.	100%	90%”;
-------------	--	-----	------	-------

(4) in Chapter 38,—

(a) in heading 3823, for sub-heading 3823 11 and tariff items 3823 11 11 to 3823 11 90 and the entries relating thereto, the following shall be substituted, namely:—

“3823 11 00 — Stearic acid kg. 30% -”;

(b) in heading 3824, against tariff item 3824 88 00, in column (2), for the words “hexa-hepta-”, the words “hexa-, hepta-” shall be substituted;

(5) in Chapter 39, in heading 3904, for sub-heading 3904 00 and tariff items 3904 10 10 and 3904 10 90, sub-heading 3904 21, tariff items 3904 21 10 and 3904 21 90 and sub-heading 3904 22, tariff items 3904 22 10 and 3904 22 90 and the entries relating thereto, the following shall be substituted, namely:—

“3904 10 - **Poly (vinyl chloride), not mixed with any other substances:**

3904 10 10 — Emulsion grade PVC resin / PVC
Paste resin/ PVC dispersion resin kg. 10% -

3904 10 20 — Suspension grade PVC resin kg. 10% -

3904 10 90 — Other kg. 10% -

- Other poly (vinyl chloride), mixed with other substances:

3904 21 00 — Non-plasticised kg. 10% -

3904 22 00 — Plasticised kg. 10% -”;

(6) in Chapter 44, against tariff item 4401 22 00, in column (2), for the words “agglomerated, in logs”, the words “agglomerated in logs” shall be substituted;

(7) in Chapter 48, in Note 4, for the word “apply”, the word “applies” shall be substituted;

(8) in Chapter 54, tariff items 5402 59 10 and 5402 69 30 and the entries relating thereto shall be omitted;

(9) in Chapter 63, in sub-heading Note, for the words “from fabrics”, the words “from warp knit fabrics” shall be substituted;

(10) in Chapter 98,—

(i) in Chapter Note 4, for clauses (b) and (c), the following clauses shall be substituted, namely:—

“(b) alcoholic beverages; and

(c) tobacco and manufactured products thereof.”;

(ii) for the entry in column (2) occurring against heading 9804, the entry “All dutiable goods imported for personal use” shall be substituted.

THE FOURTH SCHEDULE

(See section 111)

In the Second Schedule to the Customs Tariff Act, after Sl. No. 23B and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“23C	2606 00 90	Other aluminium ores and concentrates	30%”.

THE FIFTH SCHEDULE

(See section 119)

In the First Schedule to the Central Excise Tariff Act, in Chapter 24,—

(a) for the entry in column (4) occurring against tariff items 2402 10 10 and 2402 10 20, the entry “12.5% or Rs.4006 per thousand, whichever is higher” shall be substituted;

(b) for the entry in column (4) occurring against tariff item 2402 90 10, the entry “Rs.4006 per thousand” shall be substituted;

(c) for the entry in column (4) occurring against tariff items 2402 90 20 and 2402 90 90, the entry “12.5% or Rs.4006 per thousand, whichever is higher” shall be substituted.

THE SIXTH SCHEDULE

(See section 129)

Sl. No.	Provisions of the Service Tax (Determination of Value) Rules, 2006 to be amended	Amendment	Period of effect of amendment
(1)	(2)	(3)	(4)
1.	Rule 2A as inserted by notification number G.S.R. 375(E), dated the 22nd May, 2007 [29/2007—Service Tax, dated the 22nd May, 2007].	<p>In the Service Tax (Determination of Value) Rules, 2006, in rule 2A,—</p> <p>(I) in sub-rule (1), in clause (j), after the words “value of transfer of property in goods”, the words “or in goods and land or undivided share of land, as the case may be,” shall be inserted;</p> <p>(II) after sub-rule (1), the following sub-rule shall be inserted, namely:—</p> <p>“(2) Where the value has not been determined under sub-rule (1) and the gross amount charged includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the gross amount charged for the works contract, subject to the following conditions, namely:—</p> <p>(i) the CENVAT Credit of duty paid on inputs or capital goods or the CENVAT Credit of service tax on input services, used for providing such taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004;</p> <p>(ii) the service provider has not availed the benefit under the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/ 2003-Service Tax, dated the 20th June, 2003 [G.S.R. 503(E), dated the 20th June, 2003].</p> <p><i>Explanation.</i>—For the purposes of this sub-rule, the gross amount charged shall include the value of goods and materials supplied or provided or used for providing the taxable service by the service provider.”.</p>	<p>1st day of July, 2010 to 30th day of June, 2012 (both days inclusive).</p> <p>1st day of July, 2010 to 30th day of June, 2012 (both days inclusive).</p>

(1)	(2)	(3)	(4)
2	Rule 2A as substituted by notification number G.S.R. 431(E), dated the 6th June, 2012. [24/2012- Service Tax, dated the 6th June, 2012].	<p>In the Service Tax (Determination of Value) Rules, 2006, in rule 2A,—</p> <p>(I) in clause (i), after the words “value of property in goods”, the words “or in goods and land or undivided share of land, as the case may be,” shall be inserted;</p> <p>(II) in clause (ii), in sub-clause (A),—</p> <p>(a) the following proviso shall be inserted, namely:—</p> <p>“Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract.”;</p> <p>(b) for the proviso, the following provisos shall be substituted, namely:—</p> <p>“Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract:</p> <p>Provided further that in case of works contract for construction of residential units having carpet area up to 2000 square feet or where the amount charged per residential unit from service recipient is less than rupees one crore and the amount charged for the works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract.”;</p> <p>(c) for the provisos, the following provisos shall be substituted, namely:—</p> <p>“Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract:</p> <p>Provided further that in case of works contract for construction of residential units having carpet area up to 2000 square feet and where the amount charged per residential unit from service recipient is less than rupees one crore and the amount charged for the works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on twenty-five per cent. of the total amount charged for the works contract.”;</p> <p>(d) for the provisos, the following proviso shall be substituted, namely:—</p> <p>“Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract.”.</p>	<p>1st day of July, 2012 onwards.</p> <p>1st day of July, 2012 to 28th day of February, 2013 (both days inclusive).</p> <p>1st day of March, 2013 to 7th day of May, 2013 (both days inclusive).</p> <p>8th day of May, 2013 to 31st day of March, 2016 (both days inclusive).</p> <p>1st day of April, 2016 onwards.</p>

THE SEVENTH SCHEDULE

(See section 150)

In the Seventh Schedule to the Finance Act, 2005,—

(a) for the entry in column (4) occurring against tariff item 2402 20 10, the entry “Rs. 311 per thousand” shall be substituted;

(b) for the entry in column (4) occurring against tariff item 2402 20 20, the entry “Rs. 541 per thousand” shall be substituted;

(c) for the entry in column (4) occurring against tariff item 2402 20 30, the entry “Rs. 311 per thousand” shall be substituted;

(d) for the entry in column (4) occurring against tariff item 2402 20 40, the entry “Rs. 386 per thousand” shall be substituted;

(e) for the entry in column (4) occurring against tariff item 2402 20 50, the entry “Rs. 541 per thousand” shall be substituted;

(f) for the entry in column (4) occurring against tariff item 2402 20 90, the entry “Rs. 811 per thousand” shall be substituted;

(g) for the entry in column (4) occurring against tariff items 2403 99 10, 2403 99 30 and 2403 99 90, the entry “12%” shall be substituted.

THE EIGHTH SCHEDULE

[See sections 183 and 184]

S.No. (1)	<i>Tribunal/Appellate Tribunal/Board/Authority</i> (2)	<i>Acts</i> (3)
1.	Industrial Tribunal constituted by the Central Government.	The Industrial Disputes Act, 1947 (14 of 1947)
2.	Income-Tax Appellate Tribunal	The Income -Tax Act, 1961 (43 of 1961)
3.	Customs, Excise and Service Tax Appellate Tribunal	The Customs Act, 1962 (52 of 1962)
4.	Appellate Tribunal.	The Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976)
5.	Central Administrative Tribunal	The Administrative Tribunals Act, 1985 (13 of 1985)
6.	Railway Claims Tribunal	The Railway Claims Tribunal Act, 1987 (54 of 1987)
7.	Securities Appellate Tribunal	The Securities and Exchange Board of India Act, 1992 (15 of 1992)
8.	Debts Recovery Tribunal	The Recovery of Debts due to Banks and Financial Institutions Act, 1993 (51 of 1993)
9.	Debts Recovery Appellate Tribunal	The Recovery of Debts due to Banks and Financial Institutions Act, 1993 (51 of 1993)

(1)	(2)	(3)
10.	Airport Appellate Tribunal	The Airport Authority of India Act, 1994 (55 of 1994)
11.	Telecom Disputes Settlement and Appellate Tribunal	The Telecom Regulatory Authority of India Act, 1997 (24 of 1997)
12.	Appellate Board	The Trade Marks Act, 1999 (47 of 1999)
13.	National Company Law Appellate Tribunal	The Companies Act, 2013 (18 of 2013)
14.	Authority for Advance Ruling	The Income Tax Act, 1961 (43 of 1961)
15.	Film Certification Appellate Tribunal	The Cinematograph Act, 1952 (37 of 1952)
16.	National Consumer Disputes Redressal Commission	The Consumer Protection Act, 1986 (68 of 1986)
17.	Appellate Tribunal for Electricity	The Electricity Act, 2003 (36 of 2003)
18.	Armed Forces Tribunal	The Armed Forces Act, 2007 (55 of 2007)
19.	National Green Tribunal	The National Green Tribunal Act, 2010 (19 of 2010).

THE NINTH SCHEDULE

[See section 185]

Sl.No.	Tribunal/Appellate Tribunal under the Act	Tribunal/Acts Appellate Tribunal/ Authority to exercise the jurisdiction under the Acts.
(1)	(2)	(3)
1.	The Employees Provident Fund Appellate Tribunal under the Employees Provident Funds and Miscellaneous Provisions Act, 1952.	The Industrial Tribunal constituted by the Central Government under the Industrial Disputes Act, 1947.
2.	The Copyright Board under the Copyright Act, 1957.	The Intellectual Property Appellate Board under the Trade Marks Act, 1999.
3.	The Railway Rates Tribunal under the Railways Act, 1989.	The Railway Claims Tribunal under the Railway Claims Tribunal Act, 1987.
4.	The Appellate Tribunal for Foreign Exchange under the Foreign Exchange Management Act, 1999.	The Appellate Tribunal under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
5.	The National Highways Tribunal under the Control of National Highways (Land and Traffic) Act, 2002.	The Airport Appellate Tribunal under the Airport Authority of India Act, 1994.

(1)	(2)	(3)
6.	(A) The Cyber Appellate Tribunal under the Information Technology Act, 2000.	The Telecom Disputes
	(B) The Airports Economic Regulatory Authority Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008.	Settlement and Appellate Tribunal under the Telecom Regulatory Authority of India Act, 1997.
7.	The Competition Appellate Tribunal under the Competition Act, 2002.	The National Company Law Appellate Tribunal under the Companies Act, 2013.”

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
*Joint Secretary to Government,
Law Department.*

New Delhi, the 31st March, 2017.

The following Act of Parliament received the assent of the President on the 31st March, 2017 and is hereby re-published for general Information:—

THE APPROPRIATION (RAILWAYS) ACT, 2017

Act No. 8 of 2017

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services for the purposes of Railways during the financial year ended on the 31st day of March, 2014 in excess of the amounts granted for those services and for that year.

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

1. This Act may be called the Appropriation (Railways) Act, 2017. Short title.
2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule amounting in the aggregate to the sum of two thousand seven hundred thirty four crore, ninety lakh, sixty-four thousand, seven hundred and fifty rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services relating to Railways specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2014 in excess of the amounts granted for those services and for that year. Issue of Rs.
2734,90,64,750
out of the
Consolidated
Fund of India
to meet
certain
expenditure
for the
financial
year ended
on the 31st
day of
March,
2014.
3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2014. Appropriation.

THE SCHEDULE

(See sections 2 and 3)

(1) No. of Vote	(2) Services and Purposes	(3) Sums not exceeding		
		Voted by Parliament Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
3	General Superintendence and Services on Railways ..	..	38,47,888	38,47,888
4	Repairs and Maintenance of Permanent Way and Works .	..	86,69,734	86,69,734
5	Repairs and Maintenance of Motive Power	67,30,10,224	4,76,961	67,34,87,185
6	Repairs and Maintenance of Carriages and Wagons	97,88,53,706	6,71,243	97,95,24,949
7	Repairs and Maintenance of Plant and Equipment .....	..	5,42,416	5,42,416
8	Operating Expenses—Rolling Stock and Equipment	110,75,35,038	39,96,570	111,15,31,608
9	Operating Expenses—Traffic .....	..	3,05,87,329	3,05,87,329
10	Operating Expenses—Fuel	683,95,55,988	17,53,83,182	701,49,39,170
11	Staff Welfare and Amenities .....	..	2,67,456	2,67,456
13	Provident Fund, Pension and Other Retirement Benefits .	732,76,13,946	19,17,139	732,95,31,085
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortisation of Over-Capitalisation	168,79,61,789	..	168,79,61,789
16	Assets—Acquisition, Construction and Replacement— Capital	837,72,87,300	12,16,02,752	849,88,90,052
	Railway Funds .....	..	92,84,089	92,84,089
	TOTAL :	2699,18,17,991	35,72,46,759	2734,90,64,750

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.

New Delhi, the 31st March, 2017.

The following Act of Parliament received the assent of the President on the 31st March, 2017 and is hereby re-published for general information:—

THE APPROPRIATION (RAILWAYS) NO. 2, ACT, 2017

Act No. 9 of 2017

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2016-17 for the purposes of Railways.

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

1. This Act may be called the Appropriation (Railways) No. 2 Act, 2017. Short title.
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four thousand seven hundred seventy-seven crore, twenty lakh and twenty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2016-17 in respect of the services relating to Railways specified in column 2 of the Schedule. Issue of Rs.
4777,20,20,000
out of the
Consolidated
Fund of India
for the
financial
year
2016-17.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(See sections 2 and 3)

(1) No. of Vote	(2) Services and Purposes	(3) Sums not exceeding		
		Voted by Parliament Rs.	Charged on the Consolidated Fund Rs.	Total Rs.
3	General Superintendence and Services on Railways ..	..	38,47,888	38,47,888
4	Repairs and Maintenance of Permanent Way and Works ..	..	21,54,000	21,54,000
7	Repairs and Maintenance of Plant and Equipment .....	..	21,45,000	21,45,000
10	Operating Expenses—Fuel	3050,00,00,000	..	3050,00,00,000
12	Miscellaneous Working Expenses .....	..	11,80,26,000	11,80,26,000
16	Assets—Acquisition, Construction and Replacement— Other Expenditure			
	Capital	1519,45,25,000	170,83,43,000	1690,28,68,000
	Railway Funds .....	..	7,59,55,000	7,59,55,000
	Railway Safety Fund .....	..	17,08,72,000	17,08,72,000
	TOTAL:	4569,45,25,000	207,74,95,000	4777,20,20,000

DR. G. NARAYANA RAJU,
Secretary to the Government of India.

(Re-published by order of the Governor)

KERANAPPUCH JOSEPH,
Joint Secretary to Government,
Law Department.