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## Part IV—Section 4

### CENTRAL ACTS AND ORDINANCES

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**MINISTRY OF LAW AND JUSTICE****(Legislative Department)***New Delhi, the 29th December, 2018 / Pausha 8, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 29th December, 2018 and is hereby re-published for general information:—

**THE NATIONAL TRUST FOR WELFARE OF PERSONS WITH  
AUTISM, CEREBRAL PALSY, MENTAL RETARDATION AND  
MULTIPLE DISABILITIES (AMENDMENT) ACT, 2018**

No. 35 OF 2018

[29th December 2018.]

An Act to amend the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999.

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

1. This Act may be called the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities (Amendment) Act, 2018. Short title.

2. In the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (hereinafter referred to as the principal Act), in section 4,— Amendment of section 4.

(a) in sub-section (1), the words “or until his successor shall have been duly appointed, whichever is longer” shall be omitted;

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

“(1A) The Central Government shall initiate the process for appointment of the Chairperson or Member, as the case may be, at least six months prior to the expiry of the term of office of such Chairperson or Member.”;

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

“Provided that the Central Government may, in case of a casual vacancy in the office of the Chairperson, by order in writing, direct an officer of appropriate level, to perform the functions of the Chairperson until such vacancy is filled in.”.

3. In section 5 of the principal Act, in sub-section (1), in the proviso, for the words “until the appointment of his successor is made by the Central Government”, the words “until his resignation is accepted by the Central Government” shall be substituted. Amendment of section 5

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to Government,  
Law Department.*

*New Delhi, the 11th January, 2019 / Pausha 21, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 10th January 2019 and is hereby re-published for general information:—

THE RIGHT OF CHILDREN TO FREE AND COMPULSORY  
EDUCATION (AMENDMENT) ACT, 2019

No. 1 OF 2019

[10th January, 2019.]

An Act further to amend the Right of Children to Free and Compulsory  
Education Act, 2009.

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

1. (1) This Act may be called the Right of Children to Free and Compulsory Education (Amendment) Act, 2019. 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.

35 of 2009. 2. In the Right of Children to Free and Compulsory Education Act, 2009 (hereinafter referred to as the principal Act), for section 16, the following section shall be substituted, namely:— Substitution of new section for section 16.

“16. (1) There shall be a regular examination in the fifth class and in the eighth class at the end of every academic year. Examination and holding back in certain cases.

(2) If a child fails in the examination referred to in sub-section (1), he shall be given additional instruction and granted opportunity for re-examination within a period of two months from the date of declaration of the result.

(3) The appropriate Government may allow schools to hold back a child in the fifth class or in the eighth class or in both classes, in such manner and subject to such conditions as may be prescribed, if he fails in the re-examination referred to in sub-section (2):

Provided that the appropriate Government may decide not to hold back a child in any class till the completion of elementary education.

(4) No child shall be expelled from a school till the completion of elementary education.”

3. In section 38 of the principal Act, in sub-section (2), after clause (f), the following clause shall be inserted, namely:— Amendment of section 38

“(fa) the manner and the conditions subject to which a child may be held back under sub-section (3) of section 16;”.

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to Government,  
Law Department.*



*New Delhi, the 11th January, 2019 / Pausha 21, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 10th January, 2019 and is hereby re-published for general information:—

THE NATIONAL COUNCIL FOR TEACHER EDUCATION  
(AMENDMENT) ACT, 2019

No. 2 OF 2019

[10th January, 2019.]

An Act further to amend the National Council for Teacher Education Act, 1993.

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

1. (1) This Act may be called the National Council for Teacher Education (Amendment) Act, 2019. Short title and commencement.

(2) It shall be deemed to have come into force on the 17th day of August, 1995.

73 of 1993.

2. In the National Council for Teacher Education Act, 1993 (hereinafter referred to as the principal Act), in section 14, in sub-section (1), after the proviso, the following proviso shall be inserted, namely:— Amendment of section 14.

“Provided further that such institutions, as may be specified by the Central Government by notification in the Official Gazette, which—

(i) are funded by the Central Government or the State Government or the Union territory Administration;

(ii) have offered a course or training in teacher education on or after the appointed day till the academic year 2017-2018; and

(iii) fulfil the conditions specified under clause (a) of sub-section (3),

shall be deemed to have been recognised by the Regional Committee.”.

3. In section 15 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:— Amendment of section 15

“Provided that the course or training in teacher education offered on or after the appointed day till the academic year 2017-2018 by such institutions, as may be specified by the Central Government by notification in the Official Gazette, which—

(i) are funded by the Central Government or the State Government or the Union territory Administration; and

(ii) fulfil the conditions specified under clause (a) of sub-section (3),

shall be deemed to have been granted permission by the Regional Committee.”.

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to Government,  
Law Department.*



*New Delhi, the 12th January, 2019 / Pausha 22, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 12th January, 2019 and is hereby re-published for general information:—

THE CONSTITUTION (ONE HUNDRED AND THIRD  
AMENDMENT) ACT, 2019

[12th January, 2019.]

An Act further to amend the Constitution of India.

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

1. (1) This Act may be called the Constitution (One Hundred and Third Amendment) Act, 2019. 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 article 15 of the Constitution, after clause (5), the following clause shall be inserted, namely:— Amendment of article 15.

‘(6) Nothing in this article or sub-clause (g) of clause (1) of article 19 or clause (2) of article 29 shall prevent the State from making,—

(a) any special provision for the advancement of any economically weaker sections of citizens other than the classes mentioned in clauses (4) and (5); and

(b) any special provision for the advancement of any economically weaker sections of citizens other than the classes mentioned in clauses (4) and (5) in so far as such special provisions relate to their admission to educational institutions including private educational institutions, whether aided or unaided by the State, other than the minority educational institutions referred to in clause (1) of article 30, which in the case of reservation would be in addition to the existing reservations and subject to a maximum of ten per cent. of the total seats in each category.

*Explanation.*—For the purposes of this article and article 16, "economically weaker sections" shall be such as may be notified by the State from time to time on the basis of family income and other indicators of economic disadvantage.’

3. In article 16 of the Constitution, after clause (5), the following clause shall be inserted, namely:— Amendment of article 16.

"(6) Nothing in this article shall prevent the State from making any provision for the reservation of appointments or posts in favour of any economically weaker sections of citizens other than the classes mentioned in clause (4), in addition to the existing reservation and subject to a maximum of ten per cent. of the posts in each category."

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to Government,  
Law Department.*





*New Delhi, the 16th January, 2019/Pausha 26, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 16th January, 2019 and is hereby re-published for general information:

## THE APPROPRIATION (No. 6) ACT, 2018

No. 3 OF 2019

[16th January, 2019.]

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 2018-19.

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

1. This Act may be called the Appropriation (No. 6) Act, 2018. 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 eighty-five thousand nine hundred forty-eight crore and eighty-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2018-19 in respect of the services specified in column 2 of the Schedule. Issue of  
Rs.85948,86,00,000  
out of the  
Consolidated  
Fund of India  
for the  
financial year  
2018-19.
3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriate for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE  
(See sections 2 and 3)

| 1           | 2   | 3                   |                                  |             |                 |
|-------------|---|---------------------|----------------------------------|-------------|-----------------|
|             |   | Sums not exceeding  |                                  |             |                 |
| No. of Vote | Services and purposes   | Voted by Parliament | Charged on the Consolidated Fund | Total       |                 |
|             |   | Rs.                 | Rs.                              | Rs.         |                 |
| 1           | Department of Agriculture, Cooperation and Farmers' Welfare .....                       | Revenue             | 3,00,000                         | ..          | 3,00,000        |
|             |   | Capital             | 1,00,000                         | ..          | 1,00,000        |
| 2           | Department of Agricultural Research and Education .....                                 | Revenue             | 152,73,00,000                    | ..          | 152,73,00,000   |
| 3           | Department of Animal Husbandry, Dairying and Fisheries .....                            | Capital             | 1,00,000                         | ..          | 1,00,000        |
| 4           | Atomic Energy .....   | Revenue             | 2,00,000                         | ..          | 2,00,000        |
|             |   | Capital             | 2,00,000                         | 9,50,00,000 | 9,52,00,000     |
| 5           | Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) ..... | Revenue             | 2,00,000                         | ..          | 2,00,000        |
| 8           | Department of Pharmaceuticals .....   | Capital             | 7,00,00,000                      | ..          | 7,00,00,000     |
| 9           | Ministry of Civil Aviation .....  | Revenue             | 798,34,00,000                    | ..          | 798,34,00,000   |
|             |   | Capital             | 2298,80,00,000                   | ..          | 2298,80,00,000  |
| 11          | Department of Commerce .....  | Revenue             | 143,60,00,000                    | ..          | 143,60,00,000   |
| 13          | Department of Posts .....   | Revenue             | ..                               | 2,29,00,000 | 2,29,00,000     |
|             |   | Capital             | 20,00,00,000                     | ..          | 20,00,00,000    |
| 14          | Department of Telecommunications .....  | Capital             | 751,00,00,000                    | ..          | 751,00,00,000   |
| 15          | Department of Consumer Affairs .....  | Revenue             | 1,00,000                         | ..          | 1,00,000        |
| 16          | Department of Food and Public Distribution .....  | Revenue             | 920,10,00,000                    | ..          | 920,10,00,000   |
|             |   | Capital             | 3,00,000                         | ..          | 3,00,000        |
| 17          | Ministry of Corporate Affairs .....   | Revenue             | 30,82,00,000                     | ..          | 30,82,00,000    |
|             |   | Capital             | 19,00,00,000                     | ..          | 19,00,00,000    |
| 18          | Ministry of Culture .....   | Revenue             | 2,00,000                         | ..          | 2,00,000        |
|             |   | Capital             | 26,33,00,000                     | ..          | 26,33,00,000    |
| 20          | Defence Services (Revenue) .....  | Revenue             | 1400,00,00,000                   | ..          | 1400,00,00,000  |
| 23          | Ministry of Development of North Eastern Region .....                                   | Revenue             | 100,36,00,000                    | ..          | 100,36,00,000   |
| 24          | Ministry of Drinking Water and Sanitation .....   | Revenue             | 2,00,000                         | ..          | 2,00,000        |
| 25          | Ministry of Earth Sciences .....  | Revenue             | 3,00,000                         | ..          | 3,00,000        |
|             |   | Capital             | 1,00,000                         | ..          | 1,00,000        |
| 26          | Ministry of Electronics and Information Technology .....                                | Revenue             | 174,83,00,000                    | ..          | 174,83,00,000   |
|             |   | Capital             | 6,17,00,000                      | ..          | 6,17,00,000     |
| 27          | Ministry of Environment, Forests and Climate Change .....                               | Revenue             | 38,75,00,000                     | ..          | 38,75,00,000    |
|             |   | Capital             | 1,00,000                         | 49,00,000   | 50,00,000       |
| 28          | Ministry of External Affairs .....  | Revenue             | 1012,00,00,000                   | ..          | 1012,00,00,000  |
| 29          | Department of Economic Affairs .....  | Revenue             | 2,99,00,000                      | ..          | 2,99,00,000     |
|             |   | Capital             | 13478,37,00,000                  | ..          | 13478,37,00,000 |
| 30          | Department of Expenditure .....   | Revenue             | 1,00,000                         | ..          | 1,00,000        |
| 31          | Department of Financial Services .....  | Revenue             | 3,00,000                         | 10,00,000   | 13,00,000       |
|             |   | Capital             | 41000,02,00,000                  | ..          | 41000,02,00,000 |
| 32          | Department of Investment and Public Asset Management (DIPAM) .....                      | Revenue             | 75,00,00,000                     | ..          | 75,00,00,000    |
| 33          | Department of Revenue .....   | Revenue             | 1,00,000                         | ..          | 1,00,000        |
|             |   | Capital             | 1,00,000                         | ..          | 1,00,000        |
| 34          | Direct Taxes .....  | Revenue             | 100,00,00,000                    | ..          | 100,00,00,000   |
|             |   | Capital             | 2,00,000                         | ..          | 2,00,000        |
| 35          | Indirect Taxes .....  | Revenue             | 1,00,000                         | ..          | 1,00,000        |
|             |   | Capital             | 1,00,000                         | ..          | 1,00,000        |
| 36          | Indian Audit and Accounts Department .....  | Revenue             | 175,13,00,000                    | 6,76,00,000 | 181,89,00,000   |
| 41          | Ministry of Food Processing Industries .....  | Revenue             | 1,00,000                         | ..          | 1,00,000        |
| 42          | Department of Health and Family Welfare .....   | Revenue             | 1031,07,00,000                   | ..          | 1031,07,00,000  |
|             |   | Capital             | 40,01,00,000                     | ..          | 40,01,00,000    |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes  | 3<br>Sums not exceeding |   |                |
|------------------------|---|-------------------------|---|----------------|
|                        |   | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total          |
|                        |   | Rs.                     | Rs.                                       | Rs.            |
| 44                     | Department of Heavy Industry ..... Revenue                              | 1,00,000                | ..  | 1,00,000       |
|                        | Capital   | 150,89,00,000           | ..  | 150,89,00,000  |
| 46                     | Ministry of Home Affairs ..... Revenue                                  | 130,94,00,000           | 6,33,00,000                               | 137,27,00,000  |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 47                     | Cabinet ..... Revenue   | 1,00,000                | ..  | 1,00,000       |
| 48                     | Police ..... Revenue  | 1535,35,00,000          | ..  | 1535,35,00,000 |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 52                     | Daman and Diu ..... Capital   | 12,03,00,000            | ..  | 12,03,00,000   |
| 53                     | Lakshadweep ..... Revenue   | 1,00,000                | ..  | 1,00,000       |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 54                     | Transfers to Delhi ..... Capital  | 77,41,00,000            | ..  | 77,41,00,000   |
| 56                     | Ministry of Housing and Urban Affairs ..... Revenue                     | 1,60,00,000             | 4,00,00,000                               | 5,60,00,000    |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 57                     | Department of School Education and Literacy ..... Revenue               | 113,78,00,000           | ..  | 113,78,00,000  |
| 58                     | Department of Higher Education ..... Revenue                            | 4,00,000                | ..  | 4,00,000       |
| 59                     | Ministry of Information and Broadcasting ..... Revenue                  | 1,00,000                | ..  | 1,00,000       |
| 60                     | Ministry of Labour and Employment ..... Revenue                         | 1038,29,00,000          | ..  | 1038,29,00,000 |
| 61                     | Law and Justice ..... Revenue   | 3,00,000                | ..  | 3,00,000       |
|                        | Capital   | 535,00,00,000           | ..  | 535,00,00,000  |
| 64                     | Ministry of Micro, Small and Medium Enterprises ..... Revenue           | 2,00,000                | ..  | 2,00,000       |
|                        | Capital   | 8,49,00,000             | ..  | 8,49,00,000    |
| 65                     | Ministry of Mines ..... Revenue   | 95,00,00,000            | ..  | 95,00,00,000   |
| 66                     | Ministry of Minority Affairs ..... Revenue                              | 2,00,000                | ..  | 2,00,000       |
|                        | Capital   | 8,18,00,000             | ..  | 8,18,00,000    |
| 67                     | Ministry of New and Renewable Energy ..... Revenue                      | 1,00,000                | ..  | 1,00,000       |
| 68                     | Ministry of Panchayati Raj ..... Revenue                                | 2,00,000                | ..  | 2,00,000       |
| 70                     | Ministry of Personnel, Public Grievances and<br>Pensions ..... Revenue  | 12,00,000               | ..  | 12,00,000      |
|                        | Capital   | 25,00,00,000            | ..  | 25,00,00,000   |
|                        | <i>CHARGED.—Central Vigilance Commission</i> ..... Revenue              | ..                      | 1,39,00,000                               | 1,39,00,000    |
| 72                     | Ministry of Petroleum and Natural Gas ..... Revenue                     | 2,00,000                | ..  | 2,00,000       |
|                        | Capital   | 250,18,00,000           | ..  | 250,18,00,000  |
| 73                     | Ministry of Planning ..... Revenue                                      | 125,96,00,000           | ..  | 125,96,00,000  |
| 74                     | Ministry of Power ..... Revenue   | 713,73,00,000           | ..  | 713,73,00,000  |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 76                     | Lok Sabha ..... Revenue   | ..                      | 12,00,000                                 | 12,00,000      |
| 78                     | Secretariat of the Vice-President ..... Revenue                         | 90,00,000               | ..  | 90,00,000      |
| 80                     | Ministry of Railways ..... Revenue                                      | 1,00,000                | ..  | 1,00,000       |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 81                     | Ministry of Road Transport and Highways ..... Revenue                   | 1,00,000                | ..  | 1,00,000       |
|                        | Capital   | 8565,39,00,000          | ..  | 8565,39,00,000 |
| 82                     | Department of Rural Development ..... Revenue                           | 6084,13,00,000          | ..  | 6084,13,00,000 |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 84                     | Department of Science and Technology ..... Revenue                      | 1,00,000                | ..  | 1,00,000       |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 87                     | Ministry of Shipping ..... Revenue                                      | 125,01,00,000           | ..  | 125,01,00,000  |
| 88                     | Ministry of Skill Development and<br>Entrepreneurship ..... Revenue     | 1,00,000                | ..  | 1,00,000       |
| 89                     | Department of Social Justice and Empowerment ..... Revenue              | 2263,27,00,000          | ..  | 2263,27,00,000 |
| 90                     | Department of Empowerment of Persons with<br>Disabilities ..... Revenue | 1,00,000                | ..  | 1,00,000       |
| 91                     | Department of Space ..... Revenue                                       | 1,00,000                | ..  | 1,00,000       |
|                        | Capital   | 1,00,000                | ..  | 1,00,000       |
| 92                     | Ministry of Statistics and Programme Implementation .... Revenue        | 69,62,00,000            | ..  | 69,62,00,000   |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes   | 3<br>Sums not exceeding |   |                 |
|------------------------|--|-------------------------|---|-----------------|
|                        |  | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total           |
|                        |  | Rs.                     | Rs.                                       | Rs.             |
| 93                     | Ministry of Steel ..... Revenue  | 105,75,00,000           | ..  | 105,75,00,000   |
| 94                     | Ministry of Textiles ..... Revenue   | 3,00,000                | ..  | 3,00,000        |
| 95                     | Ministry of Tourism ..... Revenue  | 2,00,000                | ..  | 2,00,000        |
| 96                     | Ministry of Tribal Affairs ..... Revenue   | 1,70,00,000             | ..  | 1,70,00,000     |
| 97                     | Ministry of Water Resources, River Development<br>and Ganga Rejuvenation ..... Revenue | 1,00,000                | ..  | 1,00,000        |
| 98                     | Ministry of Women and Child Development ..... Revenue                                  | 58,65,00,000            | ..  | 58,65,00,000    |
|                        | Capital  | 18,12,00,000            | ..  | 18,12,00,000    |
| 99                     | Ministry of Youth Affairs and Sports ..... Revenue                                     | 21,00,000               | ..  | 21,00,000       |
|                        | TOTAL:   | 85917,88,00,000         | 30,98,00,000                              | 85948,86,00,000 |

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to Government,  
Law Department.*

*New Delhi, the 15th February, 2019/Magha 26, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 15th February, 2019 and is hereby re-published for general information:—

THE APPROPRIATION ACT, 2019

No. 4 OF 2019

[15th February, 2019.]

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 2018-19.

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

1. This Act may be called the Appropriation Act, 2019. Short title.
  
2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh ninety-eight thousand eight hundred thirty-one crore and thirty-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2018-19 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 198831,36,00,000 out of the Consolidated Fund of India for the financial year 2018-19.
  
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           | 2   | 3                   |                                  |                  |                  |
|-------------|---|---------------------|----------------------------------|------------------|------------------|
|             |   | Sums not exceeding  |                                  |                  |                  |
| No. of Vote | Services and purposes   | Voted by Parliament | Charged on the Consolidated Fund | Total            |                  |
|             |   | Rs.                 | Rs.                              | Rs.              |                  |
| 1           | Department of Agriculture, Cooperation and Farmers' Welfare .....                       | Revenue             | 19387,02,00,000                  | ..               | 19387,02,00,000  |
| 2           | Department of Agricultural Research and Education ...                                   | Revenue             | 2,00,000                         | ..               | 2,00,000         |
| 3           | Department of Animal Husbandry, Dairying and Fisheries .....                            | Revenue             | 201,16,00,000                    | ..               | 201,16,00,000    |
|             |   | Capital             | 1,00,000                         | ..               | 1,00,000         |
| 4           | Atomic Energy .....   | Revenue             | 4,00,000                         | ..               | 4,00,000         |
|             |   | Capital             | 2375,50,00,000                   | ..               | 2375,50,00,000   |
| 5           | Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) ..... | Revenue             | 53,43,00,000                     | ..               | 53,43,00,000     |
| 7           | Department of Fertilisers .....   | Revenue             | 1,00,000                         | ..               | 1,00,000         |
| 8           | Department of Pharmaceuticals .....   | Revenue             | 307,23,00,000                    | ..               | 307,23,00,000    |
|             |   | Capital             | 3,95,00,000                      | ..               | 3,95,00,000      |
| 9           | Ministry of Civil Aviation .....  | Revenue             | 98,00,000                        | ..               | 98,00,000        |
| 10          | Ministry of Coal .....  | Revenue             | 10,94,00,000                     | ..               | 10,94,00,000     |
| 11          | Department of Commerce .....  | Revenue             | 310,01,00,000                    | ..               | 310,01,00,000    |
| 12          | Department of Industrial Policy and Promotion .....                                     | Revenue             | 2,00,000                         | ..               | 2,00,000         |
|             |   | Capital             | 16,33,00,000                     | ..               | 16,33,00,000     |
| 13          | Department of Posts .....   | Capital             | 46,87,00,000                     | ..               | 46,87,00,000     |
| 14          | Department of Telecommunications .....  | Revenue             | 1,00,000                         | ..               | 1,00,000         |
|             |   | Capital             | 1,00,000                         | ..               | 1,00,000         |
| 15          | Department of Consumer Affairs .....  | Capital             | 1,00,000                         | ..               | 1,00,000         |
| 16          | Department of Food and Public Distribution .....  | Revenue             | 1864,71,00,000                   | ..               | 1864,71,00,000   |
|             |   | Capital             | 1000,00,00,000                   | ..               | 1000,00,00,000   |
| 18          | Ministry of Culture .....   | Revenue             | 2,00,000                         | ..               | 2,00,000         |
| 19          | Ministry of Defence (Miscellaneous) .....   | Revenue             | 2,00,000                         | ..               | 2,00,000         |
|             |   | Capital             | 3,00,000                         | 2,16,00,000      | 2,19,00,000      |
| 20          | Defence Services (Revenue) .....  | Revenue             | 1403,97,00,000                   | ..               | 1403,97,00,000   |
| 21          | Capital Outlay on Defence Services .....  | Capital             | ..                               | 97,42,00,000     | 97,42,00,000     |
| 24          | Ministry of Drinking Water and Sanitation .....   | Revenue             | 5391,34,00,000                   | ..               | 5391,34,00,000   |
| 25          | Ministry of Earth Sciences .....  | Revenue             | 2,00,000                         | ..               | 2,00,000         |
|             |   | Capital             | 1,00,000                         | ..               | 1,00,000         |
| 26          | Ministry of Electronics and Information Technology ..                                   | Revenue             | 20,91,00,000                     | ..               | 20,91,00,000     |
| 27          | Ministry of Environment, Forests and Climate Change .....                               | Revenue             | 1,00,000                         | ..               | 1,00,000         |
| 29          | Department of Economic Affairs .....  | Revenue             | 4,00,000                         | ..               | 4,00,000         |
|             |   | Capital             | 3,00,000                         | ..               | 3,00,000         |
| 31          | Department of Financial Services .....  | Capital             | 4500,00,00,000                   | ..               | 4500,00,00,000   |
| 34          | Direct Taxes .....  | Revenue             | 299,96,00,000                    | ..               | 299,96,00,000    |
| 35          | Indirect Taxes .....  | Capital             | 2,00,000                         | ..               | 2,00,000         |
| 36          | Indian Audit and Accounts Department .....  | Capital             | 25,55,00,000                     | ..               | 25,55,00,000     |
|             | CHARGED.—Interest Payments .....  | Revenue             | ..                               | 9196,65,00,000   | 9196,65,00,000   |
|             | CHARGED.—Repayment of Debt .....  | Capital             | ..                               | 106594,12,00,000 | 106594,12,00,000 |
| 40          | Transfers to States .....   | Capital             | ..                               | 3800,84,00,000   | 3800,84,00,000   |
| 42          | Department of Health and Family Welfare .....   | Revenue             | 2916,52,00,000                   | ..               | 2916,52,00,000   |
|             |   | Capital             | 1974,90,00,000                   | ..               | 1974,90,00,000   |
| 43          | Department of Health Research .....   | Revenue             | 2,00,000                         | ..               | 2,00,000         |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes  | 3<br>Sums not exceeding |   |               |                |
|------------------------|---|-------------------------|---|---------------|----------------|
|                        |   | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total         |                |
|                        |   | Rs.                     | Rs.                                       | Rs.           |                |
| 44                     | Department of Heavy Industry .....                                      | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
|                        |   | Capital                 | 10,00,00,000                              | ..            | 10,00,00,000   |
| 45                     | Department of Public Enterprises .....                                  | Revenue                 | 1,00,00,000                               | ..            | 1,00,00,000    |
| 46                     | Ministry of Home Affairs .....  | Revenue                 | 6,01,00,000                               | ..            | 6,01,00,000    |
|                        |   | Capital                 | 1,00,000                                  | ..            | 1,00,000       |
| 47                     | Police .....  | Revenue                 | 4611,62,00,000                            | 1,00,000      | 4611,63,00,000 |
|                        |   | Capital                 | 1,00,000                                  | 12,00,000     | 13,00,000      |
| 48                     | Andaman and Nicobar Islands .....                                       | Revenue                 | 106,53,00,000                             | ..            | 106,53,00,000  |
|                        |   | Capital                 | 8,00,000                                  | ..            | 8,00,000       |
| 50                     | Chandigarh .....  | Revenue                 | 24,67,00,000                              | ..            | 24,67,00,000   |
|                        |   | Capital                 | 9,00,000                                  | ..            | 9,00,000       |
| 51                     | Dadra and Nagar Haveli .....  | Revenue                 | 19,86,00,000                              | ..            | 19,86,00,000   |
|                        |   | Capital                 | 1,00,000                                  | ..            | 1,00,000       |
| 53                     | Lakshadweep .....   | Revenue                 | 2,00,000                                  | ..            | 2,00,000       |
| 54                     | Transfers to Delhi .....  | Capital                 | 2,59,00,000                               | ..            | 2,59,00,000    |
| 55                     | Transfers to Puducherry .....   | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
|                        |   | Capital                 | 49,61,00,000                              | ..            | 49,61,00,000   |
| 56                     | Ministry of Housing and Urban Affairs .....                             | Revenue                 | 7635,00,00,000                            | ..            | 7635,00,00,000 |
|                        |   | Capital                 | 600,02,00,000                             | ..            | 600,02,00,000  |
| 57                     | Department of School Education and Literacy .....                       | Revenue                 | 4762,75,00,000                            | ..            | 4762,75,00,000 |
| 58                     | Department of Higher Education .....                                    | Revenue                 | 784,33,00,000                             | ..            | 784,33,00,000  |
| 59                     | Ministry of Information and Broadcasting .....                          | Revenue                 | 11,77,00,000                              | ..            | 11,77,00,000   |
| 60                     | Ministry of Labour and Employment .....                                 | Revenue                 | 1024,79,00,000                            | ..            | 1024,79,00,000 |
| 61                     | Law and Justice .....   | Capital                 | 1637,14,00,000                            | ..            | 1637,14,00,000 |
| 62                     | Election Commission .....   | Capital                 | 1,00,000                                  | ..            | 1,00,000       |
|                        | CHARGED.— <i>Supreme Court of India</i> .....                           | Revenue                 | ..  | 7,47,00,000   | 7,47,00,000    |
| 64                     | Ministry of Micro, Small and Medium Enterprises ..                      | Revenue                 | 2,00,000                                  | ..            | 2,00,000       |
| 65                     | Ministry of Mines .....   | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
| 66                     | Ministry of Minority Affairs .....                                      | Revenue                 | 3,00,000                                  | ..            | 3,00,000       |
| 67                     | Ministry of New and Renewable Energy .....                              | Revenue                 | 2,00,000                                  | ..            | 2,00,000       |
| 72                     | Ministry of Petroleum and Natural Gas .....                             | Revenue                 | 1364,19,00,000                            | ..            | 1364,19,00,000 |
| 73                     | Ministry of Planning .....  | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
| 74                     | Ministry of Power .....   | Revenue                 | 2850,00,00,000                            | ..            | 2850,00,00,000 |
|                        |   | Capital                 | 900,00,00,000                             | ..            | 900,00,00,000  |
|                        | CHARGED.— <i>Staff, Household and Allowances of the President</i> ..... | Revenue                 | ..  | 42,00,000     | 42,00,000      |
| 77                     | Rajya Sabha .....   | Revenue                 | 23,37,00,000                              | ..            | 23,37,00,000   |
| 80                     | Ministry of Railways .....  | Revenue                 | ..  | 46,00,00,000  | 46,00,00,000   |
|                        |   | Capital                 | 1,00,000                                  | 191,65,00,000 | 191,66,00,000  |
| 81                     | Ministry of Road Transport and Highways .....                           | Revenue                 | 2,00,000                                  | ..            | 2,00,000       |
|                        |   | Capital                 | 9683,50,00,000                            | ..            | 9683,50,00,000 |
| 82                     | Department of Rural Development .....                                   | Revenue                 | 2,00,000                                  | ..            | 2,00,000       |
| 84                     | Department of Science and Technology .....                              | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
| 85                     | Department of Biotechnology .....                                       | Revenue                 | 2,00,000                                  | ..            | 2,00,000       |
| 86                     | Department of Scientific and Industrial Research ..                     | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
| 87                     | Ministry of Shipping .....  | Revenue                 | 1,00,000                                  | ..            | 1,00,000       |
|                        |   | Capital                 | 125,00,00,000                             | ..            | 125,00,00,000  |
| 88                     | Ministry of Skill Development and Entrepreneurship .....                | Revenue                 | 3,00,000                                  | ..            | 3,00,000       |
| 89                     | Department of Social Justice and Empowerment .....                      | Revenue                 | 80,02,00,000                              | ..            | 80,02,00,000   |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes  | 3<br>Sums not exceeding |   |                  |
|------------------------|---|-------------------------|---|------------------|
|                        |   | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total            |
|                        |   | Rs.                     | Rs.                                       | Rs.              |
| 90                     | Department of Empowerment of Persons with Disabilities ..... Revenue                | 17,74,00,000            | ..  | 17,74,00,000     |
| 91                     | Department of Space ..... Revenue   | 168,07,00,000           | ..  | 168,07,00,000    |
|                        | Capital   | 248,47,00,000           | ..  | 248,47,00,000    |
| 92                     | Ministry of Statistics and Programme Implementation ..... Revenue                   | 2,00,000                | ..  | 2,00,000         |
| 93                     | Ministry of Steel ..... Revenue   | 1,24,00,000             | ..  | 1,24,00,000      |
| 94                     | Ministry of Textiles ..... Revenue  | 3,00,000                | ..  | 3,00,000         |
|                        | Capital   | 13,00,00,000            | ..  | 13,00,00,000     |
| 96                     | Ministry of Tribal Affairs ..... Revenue  | 2,00,000                | 20,00,00,000                              | 20,02,00,000     |
| 97                     | Ministry of Water Resources, River Development and Ganga Rejuvenation ..... Revenue | 1,00,000                | ..  | 1,00,000         |
| 98                     | Ministry of Women and Child Development ..... Revenue                               | 1,00,000                | ..  | 1,00,000         |
| 99                     | Ministry of Youth Affairs and Sports ..... Revenue                                  | 2,00,000                | ..  | 2,00,000         |
|                        | TOTAL:  | 78874,50,00,000         | 119956,86,00,000                          | 198831,36,00,000 |

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
Additional Secretary to Government,  
Law Department.



*New Delhi, the 15th February, 2019/Magha 26, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 15th February, 2019 and is hereby re-published for general information:—

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 2019

NO. 5 OF 2019

[15th February, 2019.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2019-20.

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

1. This Act may be called the Appropriation (Vote on Account) Act, 2019. Short title.
2. From and out of the Consolidated Fund of India, there may be withdrawn sums not exceeding those specified in column 3 of the Schedule, amounting in the aggregate to the sum of thirty-four lakh seventeen thousand two hundred ninety-five crore and thirty-eight lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2019-20. Withdrawal of Rs. 34172953800,000 from and out of the Consolidated Fund of India for the financial year 2019-20.
3. The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.
4. Reference to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 17th September, 2018 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time. Construction of references to Ministries or Departments in the Schedule.

THE SCHEDULE  
(See sections 2, 3 and 4)

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes   | 3<br>Sums not exceeding     |   |                  |
|------------------------|--|-----------------------------|---|------------------|
|                        |  | Voted<br>by Parliament      | Charged<br>on the<br>Consolidated<br>Fund | Total            |
|                        |  | Rs.                         | Rs.                                       | Rs.              |
| 1                      | Department of Agriculture, Cooperation and<br>Farmers' Welfare .....               | Revenue<br>43183,50,00,000  | ...                                       | 43183,50,00,000  |
|                        |  | Capital<br>11,57,00,000     | ...                                       | 11,57,00,000     |
| 2                      | Department of Agricultural Research and Education .....                            | Revenue<br>2692,92,00,000   | ...                                       | 2692,92,00,000   |
|                        |  | Capital<br>...              | ...                                       | ...              |
| 3                      | Department of Animal Husbandry, Dairying and<br>Fisheries .....                    | Revenue<br>1155,46,00,000   | ...                                       | 1155,46,00,000   |
|                        |  | Capital<br>14,67,00,000     | ...                                       | 14,67,00,000     |
| 4                      | Atomic Energy .....  | Revenue<br>5079,56,00,000   | 33,00,000                                 | 5079,89,00,000   |
|                        |  | Capital<br>3320,68,00,000   | 7,78,00,000                               | 3328,46,00,000   |
| 5                      | Ministry of Ayurveda, Yoga and Naturopathy, Unani,<br>Siddha and Homoeopathy ..... | Revenue<br>748,52,00,000    | ...                                       | 748,52,00,000    |
|                        |  | Capital<br>7,00,000         | ...                                       | 7,00,000         |
| 6                      | Department of Chemicals and Petrochemicals .....                                   | Revenue<br>132,33,00,000    | ...                                       | 132,33,00,000    |
|                        |  | Capital<br>...              | ...                                       | ...              |
| 7                      | Department of Fertilisers .....  | Revenue<br>35443,40,00,000  | ...                                       | 35443,40,00,000  |
|                        |  | Capital<br>2,00,000         | ...                                       | 2,00,000         |
| 8                      | Department of Pharmaceuticals .....  | Revenue<br>78,48,00,000     | ...                                       | 78,48,00,000     |
|                        |  | Capital<br>2,00,000         | ...                                       | 2,00,000         |
| 9                      | Ministry of Civil Aviation .....   | Revenue<br>1585,88,00,000   | ...                                       | 1585,88,00,000   |
|                        |  | Capital<br>8,34,00,000      | ...                                       | 8,34,00,000      |
| 10                     | Ministry of Coal .....   | Revenue<br>274,02,00,000    | ...                                       | 274,02,00,000    |
|                        |  | Capital<br>...              | ...                                       | ...              |
| 11                     | Department of Commerce .....   | Revenue<br>2409,88,00,000   | ...                                       | 2409,88,00,000   |
|                        |  | Capital<br>391,67,00,000    | ...                                       | 391,67,00,000    |
| 12                     | Department of Industrial Policy and Promotion .....                                | Revenue<br>2962,80,00,000   | ...                                       | 2962,80,00,000   |
|                        |  | Capital<br>557,64,00,000    | ...                                       | 557,64,00,000    |
| 13                     | Department of Posts .....  | Revenue<br>9786,22,00,000   | 27,00,000                                 | 9786,49,00,000   |
|                        |  | Capital<br>315,91,00,000    | ...                                       | 315,91,00,000    |
| 14                     | Department of Telecommunications .....   | Revenue<br>10231,21,00,000  | ...                                       | 10231,21,00,000  |
|                        |  | Capital<br>3239,91,00,000   | ...                                       | 3239,91,00,000   |
| 15                     | Department of Consumer Affairs .....   | Revenue<br>749,44,00,000    | ...                                       | 749,44,00,000    |
|                        |  | Capital<br>27,83,00,000     | ...                                       | 27,83,00,000     |
| 16                     | Department of Food and Public Distribution .....                                   | Revenue<br>106682,64,00,000 | ...                                       | 106682,64,00,000 |
|                        |  | Capital<br>17108,71,00,000  | ...                                       | 17108,71,00,000  |
| 17                     | Ministry of Corporate Affairs .....  | Revenue<br>175,88,00,000    | ...                                       | 175,88,00,000    |
|                        |  | Capital<br>17,00,00,000     | ...                                       | 17,00,00,000     |
| 18                     | Ministry of Culture .....  | Revenue<br>998,52,00,000    | ...                                       | 998,52,00,000    |
|                        |  | Capital<br>56,01,00,000     | ...                                       | 56,01,00,000     |
| 19                     | Ministry of Defence (Miscellaneous) .....  | Revenue<br>13830,86,00,000  | 25,00,000                                 | 13831,11,00,000  |
|                        |  | Capital<br>2900,59,00,000   | 11,67,00,000                              | 2912,26,00,000   |
| 20                     | Defence Services (Revenue) .....   | Revenue<br>82100,02,00,000  | 33,37,00,000                              | 82133,39,00,000  |
|                        |  | Capital<br>...              | ...                                       | ...              |
| 21                     | Capital Outlay on Defence Services .....   | Revenue<br>...              | ...                                       | ...              |
|                        |  | Capital<br>59366,65,00,000  | 27,78,00,000                              | 59394,43,00,000  |
| 22                     | Defence Pensions .....   | Revenue<br>37359,04,00,000  | 82,00,000                                 | 37359,86,00,000  |
|                        |  | Capital<br>...              | ...                                       | ...              |
| 23                     | Ministry of Development of North Eastern Region ...                                | Revenue<br>792,19,00,000    | ...                                       | 792,19,00,000    |
|                        |  | Capital<br>244,70,00,000    | ...                                       | 244,70,00,000    |
| 24                     | Ministry of Drinking Water and Sanitation .....                                    | Revenue<br>8655,57,00,000   | ...                                       | 8655,57,00,000   |
|                        |  | Capital<br>...              | ...                                       | ...              |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes                                    | 3<br>Sums not exceeding |   |                   |                   |
|------------------------|---|-------------------------|---|-------------------|-------------------|
|                        |   | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total             |                   |
|                        |   | Rs.                     | Rs.                                       | Rs.               |                   |
| 25                     | Ministry of Earth Sciences .....                              | Revenue                 | 596,02,00,000                             | ...               | 596,02,00,000     |
|                        |   | Capital                 | 39,33,00,000                              | ...               | 39,33,00,000      |
| 26                     | Ministry of Electronics and Information Technology ...        | Revenue                 | 2024,00,00,000                            | ...               | 2024,00,00,000    |
|                        |   | Capital                 | 116,00,00,000                             | ...               | 116,00,00,000     |
| 27                     | Ministry of Environment, Forests and Climate Change ...       | Revenue                 | 1073,07,00,000                            | ...               | 1073,07,00,000    |
|                        |   | Capital                 | 21,51,00,000                              | ...               | 21,51,00,000      |
| 28                     | Ministry of External Affairs .....                            | Revenue                 | 6280,48,00,000                            | 1,00,000          | 6280,49,00,000    |
|                        |   | Capital                 | 719,89,00,000                             | ...               | 719,89,00,000     |
| 29                     | Department of Economic Affairs .....                          | Revenue                 | 1085,49,00,000                            | ...               | 1085,49,00,000    |
|                        |   | Capital                 | 5736,71,00,000                            | ...               | 5736,71,00,000    |
| 30                     | Department of Expenditure .....                               | Revenue                 | 133,52,00,000                             | ...               | 133,52,00,000     |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 31                     | Department of Financial Services .....                        | Revenue                 | 490,61,00,000                             | ...               | 490,61,00,000     |
|                        |   | Capital                 | 1956,12,00,000                            | ...               | 1956,12,00,000    |
| 32                     | Department of Investment and Public Asset<br>Management ..... | Revenue                 | 15,69,00,000                              | ...               | 15,69,00,000      |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 33                     | Department of Revenue .....                                   | Revenue                 | 67950,54,00,000                           | 1,00,000          | 67950,55,00,000   |
|                        |   | Capital                 | 2,91,00,000                               | ...               | 2,91,00,000       |
| 34                     | Direct Taxes .....  | Revenue                 | 2345,48,00,000                            | ...               | 2345,48,00,000    |
|                        |   | Capital                 | 100,67,00,000                             | ...               | 100,67,00,000     |
| 35                     | Indirect Taxes .....  | Revenue                 | 2497,72,00,000                            | 17,00,000         | 2497,89,00,000    |
|                        |   | Capital                 | 135,62,00,000                             | ...               | 135,62,00,000     |
| 36                     | Indian Audit and Accounts Department .....                    | Revenue                 | 1835,54,00,000                            | 65,51,00,000      | 1901,05,00,000    |
|                        |   | Capital                 | 5,33,00,000                               | ...               | 5,33,00,000       |
|                        | CHARGED.—Interest Payments .....                              | Revenue                 | ...                                       | 225686,97,00,000  | 225686,97,00,000  |
|                        |   | Capital                 | ...                                       | ...               | ...               |
|                        | CHARGED.—Repayment of Debt .....                              | Revenue                 | ...                                       | ...               | ...               |
|                        |   | Capital                 | ...                                       | 1994395,70,00,000 | 1994395,70,00,000 |
| 39                     | Pensions .....  | Revenue                 | 19126,97,00,000                           | 148,03,00,000     | 19275,00,00,000   |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 40                     | Transfers to States .....                                     | Revenue                 | 11937,78,00,000                           | 55019,89,00,000   | 66957,67,00,000   |
|                        |   | Capital                 | ...                                       | 6607,76,00,000    | 6607,76,00,000    |
| 41                     | Ministry of Food Processing Industries .....                  | Revenue                 | 398,87,00,000                             | ...               | 398,87,00,000     |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 42                     | Department of Health and Family Welfare .....                 | Revenue                 | 30837,89,00,000                           | ...               | 30837,89,00,000   |
|                        |   | Capital                 | 1241,29,00,000                            | ...               | 1241,29,00,000    |
| 43                     | Department of Health Research .....                           | Revenue                 | 1124,88,00,000                            | ...               | 1124,88,00,000    |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 44                     | Department of Heavy Industry .....                            | Revenue                 | 419,94,00,000                             | ...               | 419,94,00,000     |
|                        |   | Capital                 | 148,52,00,000                             | ...               | 148,52,00,000     |
| 45                     | Department of Public Enterprises .....                        | Revenue                 | 7,55,00,000                               | ...               | 7,55,00,000       |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 46                     | Ministry of Home Affairs .....                                | Revenue                 | 1553,69,00,000                            | 1,00,000          | 1553,70,00,000    |
|                        |   | Capital                 | 93,59,00,000                              | ...               | 93,59,00,000      |
| 47                     | Cabinet .....   | Revenue                 | 276,28,00,000                             | ...               | 276,28,00,000     |
|                        |   | Capital                 | ...                                       | ...               | ...               |
| 48                     | Police .....  | Revenue                 | 39423,49,00,000                           | 2,41,00,000       | 39425,90,00,000   |
|                        |   | Capital                 | 5257,02,00,000                            | 2,11,00,000       | 5259,13,00,000    |
| 49                     | Andaman and Nicobar Islands .....                             | Revenue                 | 1495,33,00,000                            | ...               | 1495,33,00,000    |
|                        |   | Capital                 | 200,53,00,000                             | ...               | 200,53,00,000     |
| 50                     | Chandigarh .....  | Revenue                 | 1436,49,00,000                            | 14,00,00,000      | 1450,49,00,000    |
|                        |   | Capital                 | 125,54,00,000                             | 8,33,00,000       | 133,87,00,000     |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes  | 3<br>Sums not exceeding |   |                 |
|------------------------|---|-------------------------|---|-----------------|
|                        |   | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total           |
|                        |   | Rs.                     | Rs.                                       | Rs.             |
| 51                     | Dadra and Nagar Haveli ..... Revenue  | 289,27,00,000           | ...                                       | 289,27,00,000   |
|                        | Capital   | 105,69,00,000           | ...                                       | 105,69,00,000   |
| 52                     | Daman and Diu ..... Revenue   | 525,33,00,000           | 1,00,000                                  | 525,34,00,000   |
|                        | Capital   | 114,16,00,000           | ...                                       | 114,16,00,000   |
| 53                     | Lakshadweep ..... Revenue   | 372,37,00,000           | ...                                       | 372,37,00,000   |
|                        | Capital   | 62,13,00,000            | ...                                       | 62,13,00,000    |
| 54                     | Transfers to Delhi ..... Revenue  | 270,67,00,000           | ...                                       | 270,67,00,000   |
|                        | Capital   | 100,00,00,000           | ...                                       | 100,00,00,000   |
| 55                     | Transfers to Puducherry ..... Revenue   | 515,00,00,000           | ...                                       | 515,00,00,000   |
|                        | Capital   | ...                     | ...                                       | ...             |
| 56                     | Ministry of Housing and Urban Affairs ..... Revenue                                 | 12304,80,00,000         | 30,60,00,000                              | 12335,40,00,000 |
|                        | Capital   | 6570,21,00,000          | 23,97,00,000                              | 6594,18,00,000  |
| 57                     | Department of School Education and Literacy ..... Revenue                           | 32478,59,00,000         | ...                                       | 32478,59,00,000 |
|                        | Capital   | ...                     | ...                                       | ...             |
| 58                     | Department of Higher Education ..... Revenue  | 15642,28,00,000         | ...                                       | 15642,28,00,000 |
|                        | Capital   | 806,67,00,000           | ...                                       | 806,67,00,000   |
| 59                     | Ministry of Information and Broadcasting ..... Revenue                              | 1455,22,00,000          | ...                                       | 1455,22,00,000  |
|                        | Capital   | 4,51,00,000             | ...                                       | 4,51,00,000     |
| 60                     | Ministry of Labour and Employment ..... Revenue                                     | 3467,91,00,000          | ...                                       | 3467,91,00,000  |
|                        | Capital   | 10,09,00,000            | ...                                       | 10,09,00,000    |
| 61                     | Law and Justice ..... Revenue   | 1417,81,00,000          | ...                                       | 1417,81,00,000  |
|                        | Capital   | 45,00,00,000            | ...                                       | 45,00,00,000    |
| 62                     | Election Commission ..... Revenue   | 95,32,00,000            | ...                                       | 95,32,00,000    |
|                        | Capital   | 19,45,00,000            | ...                                       | 19,45,00,000    |
|                        | CHARGED.— <i>Supreme Court of India</i> ..... Revenue                               | ...                     | 93,15,00,000                              | 93,15,00,000    |
|                        | Capital   | ...                     | ...                                       | ...             |
| 64                     | Ministry of Micro, Small and Medium Enterprises ... Revenue                         | 2169,72,00,000          | ...                                       | 2169,72,00,000  |
|                        | Capital   | 9,01,00,000             | ...                                       | 9,01,00,000     |
| 65                     | Ministry of Mines ..... Revenue   | 513,46,00,000           | ...                                       | 513,46,00,000   |
|                        | Capital   | 35,86,00,000            | ...                                       | 35,86,00,000    |
| 66                     | Ministry of Minority Affairs ..... Revenue  | 1546,66,00,000          | ...                                       | 1546,66,00,000  |
|                        | Capital   | 20,00,00,000            | ...                                       | 20,00,00,000    |
| 67                     | Ministry of New and Renewable Energy ..... Revenue                                  | 1776,61,00,000          | ...                                       | 1776,61,00,000  |
|                        | Capital   | 15,00,00,000            | ...                                       | 15,00,00,000    |
| 68                     | Ministry of Panchayati Raj ..... Revenue  | 290,46,00,000           | ...                                       | 290,46,00,000   |
|                        | Capital   | ...                     | ...                                       | ...             |
| 69                     | Ministry of Parliamentary Affairs ..... Revenue                                     | 6,46,00,000             | ...                                       | 6,46,00,000     |
|                        | Capital   | ...                     | ...                                       | ...             |
| 70                     | Ministry of Personnel, Public Grievances and Pensions . Revenue                     | 505,32,00,000           | 1,26,00,000                               | 506,58,00,000   |
|                        | Capital   | 46,96,00,000            | 17,00,000                                 | 47,13,00,000    |
|                        | CHARGED.— <i>Central Vigilance Commission</i> ..... Revenue                         | ...                     | 11,85,00,000                              | 11,85,00,000    |
|                        | Capital   | ...                     | ...                                       | ...             |
| 72                     | Ministry of Petroleum and Natural Gas ..... Revenue                                 | 31100,75,00,000         | ...                                       | 31100,75,00,000 |
|                        | Capital   | 541,75,00,000           | ...                                       | 541,75,00,000   |
| 73                     | Ministry of Planning ..... Revenue  | 203,94,00,000           | ...                                       | 203,94,00,000   |
|                        | Capital   | 23,00,00,000            | ...                                       | 23,00,00,000    |
| 74                     | Ministry of Power ..... Revenue   | 7564,39,00,000          | ...                                       | 7564,39,00,000  |
|                        | Capital   | 1429,06,00,000          | ...                                       | 1429,06,00,000  |
|                        | CHARGED.— <i>Staff, Household and Allowances of<br/>the President</i> ..... Revenue | ...                     | 21,26,00,000                              | 21,26,00,000    |
|                        | Capital   | ...                     | ...                                       | ...             |
| 76                     | Lok Sabha ..... Revenue   | 320,61,00,000           | 43,00,000                                 | 321,04,00,000   |
|                        | Capital   | ...                     | ...                                       | ...             |
| 77                     | Rajya Sabha ..... Revenue   | 133,17,00,000           | 51,00,000                                 | 133,68,00,000   |
|                        | Capital   | ...                     | ...                                       | ...             |

| 1<br>No.<br>of<br>Vote | 2<br>Services and purposes   | 3<br>Sums not exceeding |   |                   |                   |
|------------------------|--|-------------------------|---|-------------------|-------------------|
|                        |  | Voted<br>by Parliament  | Charged<br>on the<br>Consolidated<br>Fund | Total             |                   |
|                        |  | Rs.                     | Rs.                                       | Rs.               |                   |
| 78                     | Secretariat of the Vice-President .....  | Revenue                 | 2,33,00,000                               | ...               | 2,33,00,000       |
|                        |  | Capital                 | ...                                       | ...               | ...               |
|                        | CHARGED.—Union Public Service Commission .....                                 | Revenue                 | ...                                       | 99,48,00,000      | 99,48,00,000      |
|                        |  | Capital                 | ...                                       | ...               | ...               |
| 80                     | Ministry of Railways .....   | Revenue                 | 92040,83,00,000                           | 154,43,00,000     | 92195,26,00,000   |
|                        |  | Capital                 | 76200,77,00,000                           | 12,10,00,000      | 76212,87,00,000   |
| 81                     | Ministry of Road Transport and Highways .....                                  | Revenue                 | 8450,21,00,000                            | ...               | 8450,21,00,000    |
|                        |  | Capital                 | 55585,67,00,000                           | 4,45,00,000       | 55590,12,00,000   |
| 82                     | Department of Rural Development .....  | Revenue                 | 77256,78,00,000                           | ...               | 77256,78,00,000   |
|                        |  | Capital                 | 33,33,00,000                              | ...               | 33,33,00,000      |
| 83                     | Department of Land Resources .....   | Revenue                 | 742,41,00,000                             | ...               | 742,41,00,000     |
|                        |  | Capital                 | ...                                       | ...               | ...               |
| 84                     | Department of Science and Technology .....                                     | Revenue                 | 1750,36,00,000                            | 1,00,000          | 1750,37,00,000    |
|                        |  | Capital                 | 30,00,00,000                              | ...               | 30,00,00,000      |
| 85                     | Department of Biotechnology .....  | Revenue                 | 860,11,00,000                             | ...               | 860,11,00,000     |
|                        |  | Capital                 | ...                                       | ...               | ...               |
| 86                     | Department of Scientific and Industrial Research ...                           | Revenue                 | 1628,75,00,000                            | ...               | 1628,75,00,000    |
|                        |  | Capital                 | 3,22,00,000                               | ...               | 3,22,00,000       |
| 87                     | Ministry of Shipping .....   | Revenue                 | 738,66,00,000                             | ...               | 738,66,00,000     |
|                        |  | Capital                 | 175,52,00,000                             | ...               | 175,52,00,000     |
| 88                     | Ministry of Skill Development and Entrepreneurship                             | Revenue                 | 975,37,00,000                             | ...               | 975,37,00,000     |
|                        |  | Capital                 | 21,03,00,000                              | ...               | 21,03,00,000      |
| 89                     | Department of Social Justice and Empowerment ....                              | Revenue                 | 2508,33,00,000                            | ...               | 2508,33,00,000    |
|                        |  | Capital                 | 91,67,00,000                              | ...               | 91,67,00,000      |
| 90                     | Department of Empowerment of Persons with<br>Disabilities .....                | Revenue                 | 367,90,00,000                             | ...               | 367,90,00,000     |
|                        |  | Capital                 | 13,74,00,000                              | ...               | 13,74,00,000      |
| 91                     | Department of Space .....  | Revenue                 | 2189,97,00,000                            | 20,00,000         | 2190,17,00,000    |
|                        |  | Capital                 | 2235,28,00,000                            | 13,00,000         | 2235,41,00,000    |
| 92                     | Ministry of Statistics and Programme Implementation                            | Revenue                 | 1870,54,00,000                            | ...               | 1870,54,00,000    |
|                        |  | Capital                 | 4,91,00,000                               | ...               | 4,91,00,000       |
| 93                     | Ministry of Steel .....  | Revenue                 | 80,43,00,000                              | ...               | 80,43,00,000      |
|                        |  | Capital                 | ...                                       | ...               | ...               |
| 94                     | Ministry of Textiles .....   | Revenue                 | 2851,74,00,000                            | ...               | 2851,74,00,000    |
|                        |  | Capital                 | 10,30,00,000                              | ...               | 10,30,00,000      |
| 95                     | Ministry of Tourism .....  | Revenue                 | 729,74,00,000                             | ...               | 729,74,00,000     |
|                        |  | Capital                 | ...                                       | ...               | ...               |
| 96                     | Ministry of Tribal Affairs .....   | Revenue                 | 371,88,00,000                             | 1777,13,00,000    | 2149,01,00,000    |
|                        |  | Capital                 | 26,67,00,000                              | ...               | 26,67,00,000      |
| 97                     | Ministry of Water Resources, River Development<br>and Ganga Rejuvenation ..... | Revenue                 | 2559,41,00,000                            | 17,00,000         | 2559,58,00,000    |
|                        |  | Capital                 | 140,63,00,000                             | ...               | 140,63,00,000     |
| 98                     | Ministry of Women and Child Development .....                                  | Revenue                 | 9883,30,00,000                            | ...               | 9883,30,00,000    |
|                        |  | Capital                 | ...                                       | ...               | ...               |
| 99                     | Ministry of Youth Affairs and Sports .....                                     | Revenue                 | 727,30,00,000                             | ...               | 727,30,00,000     |
|                        |  | Capital                 | 11,67,00,000                              | ...               | 11,67,00,000      |
|                        | TOTAL:   |                         | 1133030,89,00,000                         | 2284264,49,00,000 | 3417295,38,00,000 |

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
Additional Secretary to Government,  
Law Department.



*New Delhi, the 21st February, 2019/Phalguna 2, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 21st February, 2019, and is hereby re-published for general information:—

THE PERSONAL LAWS (AMENDMENT) ACT, 2019

No. 6 OF 2019

[21st February, 2019.]

An Act further to amend the Divorce Act, 1869, the Dissolution of Muslim Marriages Act, 1939, the Special Marriage Act, 1954, the Hindu Marriage Act, 1955 and the Hindu Adoptions and Maintenance Act, 1956.

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

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Personal Laws (Amendment) Act, 2019. 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.

CHAPTER II

AMENDMENT TO THE DIVORCE ACT, 1869

2. In the Divorce Act, 1869, in section 10, in sub-section (1), clause (iv) shall be omitted. Amendment of section 10 of Act No. 4 of 1869.

CHAPTER III

AMENDMENT TO THE DISSOLUTION OF MUSLIM MARRIAGES ACT, 1939

3. In the Dissolution of Muslim Marriages Act, 1939, in section 2, in ground (vi), the words "leprosy or" shall be omitted. Amendment of section 2 of Act No. 8 of 1939.

CHAPTER IV

AMENDMENT TO THE SPECIAL MARRIAGE ACT, 1954

4. In the Special Marriage Act, 1954, in section 27, in sub-section (1), clause (g) shall be omitted. Amendment of section 27 of Act No. 43 of 1954.

CHAPTER V

AMENDMENT TO THE HINDU MARRIAGE ACT, 1955

5. In the Hindu Marriage Act, 1955, in section 13, in sub-section (1), clause (iv) shall be omitted. Amendment of section 13 of Act No. 25 of 1955.

CHAPTER VI

AMENDMENT TO THE HINDU ADOPTIONS AND MAINTENANCE ACT, 1956

6. In the Hindu Adoptions and Maintenance Act, 1956 in section 18, in sub-section (2), clause (c) shall be omitted. Amendment of section 18 of Act No. 78 of 1956.

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to the Government,  
 Law Department.*





*New Delhi, the 21st February, 2019/Phalguna 2, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 21st February, 2019, and is hereby re-published for general information:—

## THE FINANCE ACT, 2019

No. 7 OF 2019

[21st February, 2019.]

An Act to continue the existing rates of income-tax for the financial year 2019-2020 and to provide for certain relief to taxpayers and to make amendments in certain enactments.

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

### CHAPTER I

#### PRELIMINARY

1. (1) This Act may be called the Finance Act, 2019.

Short title and commencement.

(2) Save as otherwise provided in this Act, sections 2 to 10 shall come into force on the 1st day of April, 2019.

### CHAPTER II

#### RATES OF INCOME-TAX

13 of 2018.

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 2018, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2019, as they apply in relation to income-tax for the assessment year, or as the case may be, the financial year commencing on the 1st day of April, 2018, with the following modifications, namely:—

Income-tax.

(a) in section 2,—

(i) in sub-section (1), for the figures "2018", the figures "2019" shall be substituted;

(ii) in sub-section (3), for the first proviso, the following proviso shall be substituted, namely:—

"Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A 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:";

(iii) for sub-section (11) and sub-section (12), the following sub-section shall be substituted, namely:—

‘(11) The amount of income-tax as specified in sub-sections (1) to (3) 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 "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.’;

(iv) sub-section (13) and sub-section (14) shall be renumbered as sub-section (12) and sub-section (13), respectively;

(v) in sub-section (13) as so renumbered, in clause (a), for the figures “2018”, the figures “2019” shall be substituted;

(b) in the First Schedule,—

(i) for Part I, the following Part I shall be substituted, namely:—

"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                           | <i>Nil</i> ;   |
| (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 or section 112A 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 or section 112A 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 or section 112A 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 or section 112A 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 2016-2017 does not exceed two hundred and 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 or section 112A 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.";

(ii) in Part III, in Paragraph E, in sub-paragraph 1, in clause (i), for the words and figures "previous year 2016-2017", the words and figures "previous year 2017-2018" shall be substituted;

(iii) in Part IV, in Rule 8,—

(A) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

"(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2019, 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, 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 or the 1st day of April, 2018, 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, 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 or the 1st day of April, 2018,

(ii) 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 or the 1st day of April, 2018,

(iii) 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 or the 1st day of April, 2018,

(iv) 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 or the 1st day of April, 2018,

(v) 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 or the 1st day of April, 2018,

(vi) 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 or the 1st day of April, 2018,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, 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, 2018,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018,

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, 2019.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2020, 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, 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 or the 1st day of April, 2018 or the 1st day of April, 2019, 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, 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 or the 1st day of April, 2018 or the 1st day of April, 2019,

(ii) 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 or the 1st day of April, 2018 or the 1st day of April, 2019,

(iii) 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 or the 1st day of April, 2018 or the 1st day of April, 2019,

(iv) 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 or the 1st day of April, 2018 or the 1st day of April, 2019,

(v) 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 or the 1st day of April, 2018 or the 1st day of April, 2019,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, 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, 2018 or the 1st day of April, 2019,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, 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, 2019,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019,

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, 2020.”;

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

"(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 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) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2)."

### CHAPTER III

#### DIRECT TAXES

##### *Income-tax*

Amendment  
of section 16.

**3.** In section 16 of the Income-tax Act, 1961 (hereafter in this Chapter referred to as the Income-tax Act), in clause (ia) [as inserted by section 7 of the Finance Act, 2018], for the words "forty thousand", the words "fifty thousand" shall be substituted with effect from the 1st day of April, 2020.

43 of 1961.  
13 of 2018.

Amendment  
of section 23.

**4.** In section 23 of the Income-tax Act, with effect from the 1st day of April, 2020,—

(a) in sub-section (4),—

(i) in the opening portion, for the words "one house", the words "two houses" shall be substituted;

(ii) in clause (a), for the word "one", the word "two" shall be substituted;

(iii) in clause (b), for the words "other than the house", the words "other than the house or houses" shall be substituted;

(b) in sub-section (5), for the words "one year", the words "two years" shall be substituted.

Amendment  
of section 24.

**5.** In section 24 of the Income-tax Act, with effect from the 1st day of April, 2020,—

(a) in the first proviso, after the words "the amounts of deduction", the words "or, as the case may be, the aggregate of the amount of deduction" shall be inserted;

(b) in the second proviso, after the words "the amount of deduction", the words "or, as the case may be, the aggregate of the amounts of deduction" shall be inserted;

(c) after the *Explanation* to the third proviso, the following proviso shall be inserted, namely:—



"Provided also that the aggregate of the amounts of deduction under the first and second provisos shall not exceed two lakh rupees."

6. In section 54 of the Income-tax Act, in sub-section (1), after clause (ii), the following provisos shall be inserted with effect from the 1st day of April, 2020, namely:—

Amendment  
of section 54.

'Provided that where the amount of the capital gain does not exceed two crore rupees, the assessee may, at his option, purchase or construct two residential houses in India, and where such option has been exercised,—

(a) the provisions of this sub-section shall have effect as if for the words "one residential house in India", the words "two residential houses in India" had been substituted;

(b) any reference in this sub-section and sub-section (2) to "new asset" shall be construed as a reference to the two residential houses in India:

Provided further that where during any assessment year, the assessee has exercised the option referred to in the first proviso, he shall not be subsequently entitled to exercise the option for the same or any other assessment year.'

7. In section 80-IBA of the Income-tax Act, in sub-section (2), in clause (a), for the figures "2019", the figures "2020" shall be substituted with effect from the 1st day of April, 2020.

Amendment  
of section  
80-IBA.

8. In section 87A of the Income-tax Act, with effect from the 1st day of April, 2020,—

Amendment  
of section  
87A.

(a) for the words "three hundred fifty thousand", the words "five hundred thousand" shall be substituted;

(b) for the words, "two thousand and five hundred", the words "twelve thousand and five hundred" shall be substituted.

9. In section 194A of the Income-tax Act, in sub-section (3), in clause (i), for the words "ten thousand" wherever they occur, the words "forty thousand" shall be substituted.

Amendment  
of section  
194A.

10. In section 194-I of the Income-tax Act, in the first proviso, for the words "one hundred and eighty thousand rupees", the words "two hundred and forty thousand rupees" shall be substituted.

Amendment  
of section  
194-I..

#### CHAPTER IV

#### MISCELLANEOUS

#### PART I

#### AMENDMENTS TO THE INDIAN STAMP ACT, 1899

11. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Commencement  
of this Part.

2 of 1899.

12. In section 2 of the Indian Stamp Act, 1899 (hereafter in this Part referred to as the principal Act),—

Amendment  
of section 2.

(a) for clause (1), the following clauses shall be substituted, namely:—

'(1) "allotment list" means a list containing details of allotment of the securities intimated by the issuer to the depository under sub-section (2) of section 8 of the Depositories, Act, 1996;

22 of 1996.

(1A) "banker" includes a bank and any person acting as a banker;'

(b) in clause (5), the following long line shall be added at the end, namely:—

"but does not include a debenture;";

(c) after clause (7), the following clauses shall be inserted, namely:—

'(7A) "clearance list" means a list of transactions of sale and purchase relating to contracts traded on the stock exchanges submitted to a clearing

corporation in accordance with the law for the time being in force in this behalf;

(7B) "clearing corporation" means an entity established to undertake the activity of clearing and settlement of transactions in securities or other instruments and includes a clearing house of a recognised stock exchange;'

(d) after clause (10), the following clauses shall be inserted, namely:—

'(10A) "debenture" includes—

(i) debenture stock, bonds or any other instrument of a company evidencing a debt, whether constituting a charge on the assets of the company or not;

(ii) bonds in the nature of debenture issued by any incorporated company or body corporate;

(iii) certificate of deposit, commercial usance bill, commercial paper and such other debt instrument of original or initial maturity upto one year as the Reserve Bank of India may specify from time to time;

(iv) securitised debt instruments; and

(v) any other debt instruments specified by the Securities and Exchange Board of India from time to time;

(10B) "depository" includes—

(a) a depository as defined in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996; and

22 of 1996.

(b) any other entity declared by the Central Government, by notification in the Official Gazette, to be a depository for the purposes of this Act;'

(e) in clause (12), the words and figures "and includes attribution of electronic record within the meaning of section 11 of the Information Technology Act, 2000" shall be inserted at the end.

21 of 2000.

(f) for clause (14), the following clause shall be substituted, namely:—

'(14) "instrument" includes—

(a) every document, by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

(b) a document, electronic or otherwise, created for a transaction in a stock exchange or depository by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded; and

(c) any other document mentioned in Schedule I,

but does not include such instruments as may be specified by the Government, by notification in the Official Gazette;'

(g) after clause (15), the following clause shall be inserted, namely:—

'(15A) "issuer" means any person making an issue of securities;'

(h) for clause (16A), the following clauses shall be substituted, namely:—

'(16A) "marketable security" means a security capable of being traded in any stock exchange in India;

(16B) "market value", in relation to an instrument through which—

(a) any security is traded in a stock exchange, means the price at which it is so traded;

(b) any security which is transferred through a depository but not traded in the stock exchange, means the price or the consideration mentioned in such instrument;

(c) any security is dealt otherwise than in the stock exchange or depository, means the price or consideration mentioned in such instrument;'

(i) after clause (23), the following clause shall be inserted, namely:—

'(23A) "securities" includes—

42 of 1956.

(i) securities as defined in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;

2 of 1934.

(ii) a "derivative" as defined in clause (a) of section 45U of the Reserve Bank of India Act, 1934;

(iii) a certificate of deposit, commercial usance bill, commercial paper, repo on corporate bonds and such other debt instrument of original or initial maturity upto one year as the Reserve Bank of India may specify from time to time; and

(iv) any other instrument declared by the Central Government, by notification in the Official Gazette, to be securities for the purposes of this Act;'

(j) after clause (26), the following clause shall be inserted, namely:—

'(27) "stock exchange" includes—

42 of 1956.

(i) a recognised stock exchange as defined in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; and

(ii) such other platform for trading or reporting a deal in securities, as may be specified by the Central Government, by notification in the Official Gazette, for the purposes of this Act.'

**13.** In section 4 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

Amendment of section 4.

"(3) Notwithstanding anything contained in sub-sections (1) and (2), in the case of any issue, sale or transfer of securities, the instrument on which stamp-duty is chargeable under section 9A shall be the principal instrument for the purpose of this section and no stamp-duty shall be charged on any other instruments relating to any such transaction."

**14.** For section 8A of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 8A.

'8A. Notwithstanding anything contained in this Act or any other law for the time being in force,—

Securities dealt in depository not liable to stamp-duty.

(a) an issuer, by the issue of securities to one or more depositories, shall, in respect of such issue, be chargeable with duty on the total amount of securities issued by it and such securities need not be stamped;

(b) the transfer of registered ownership of securities from a person to a depository or from a depository to a beneficial owner shall not be liable to duty.

*Explanation.*—For the purposes of this section, the expression "beneficial ownership" shall have the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Depositories Act, 1996.'

22 of 1996.

Insertion of  
new Part AA.

**15.** In Chapter II of the principal Act, after Part A relating to 'Of the liability of instruments to duty', the following Part shall be inserted, namely:—

*'AA.—Of the liability of instruments of transaction in stock exchanges and depositories to duty*

Instruments  
chargeable  
with duty for  
transactions  
in stock  
exchanges  
and  
depositories.

9A. (1) Notwithstanding anything contained in this Act,—

(a) when the sale of any securities, whether delivery based or otherwise, is made through a stock exchange, the stamp-duty on each such sale in the clearance list shall be collected on behalf of the State Government by the stock exchange or a clearing corporation authorised by it, from its buyer on the market value of such securities at the time of settlement of transactions in securities of such buyer, in such manner as the Central Government may, by rules, provide;

(b) when any transfer of securities for a consideration, whether delivery based or otherwise, is made by a depository otherwise than on the basis of any transaction referred to in clause (a), the stamp-duty on such transfer shall be collected on behalf of the State Government by the depository from the transferor of such securities on the consideration amount specified therein, in such manner as the Central Government may, by rules, provide;

(c) when pursuant to issue of securities, any creation or change in the records of a depository is made, the stamp-duty on the allotment list shall be collected on behalf of the State Government by the depository from the issuer of securities on the total market value of the securities as contained in such list, in such manner as the Central Government may, by rules, provide.

(2) Notwithstanding anything contained in this Act, the instruments referred to in sub-section (1) shall be chargeable with duty as provided therein at the rate specified in Schedule I and such instruments need not be stamped.

(3) From the date of commencement of this Part, no stamp-duty shall be charged or collected by the State Government on any note or memorandum or any other document, electronic or otherwise, associated with the transactions mentioned in sub-section (1).

(4) The stock exchange or a clearing corporation authorised by it or the depository, as the case may be, shall, within three weeks of the end of each month and in accordance with the rules made in this behalf by the Central Government, in consultation with the State Government, transfer the stamp-duty collected under this section to the State Government where the residence of the buyer is located and in case the buyer is located outside India, to the State Government having the registered office of the trading member or broker of such buyer and in case where there is no such trading member of the buyer, to the State Government having the registered office of the participant:

Provided that before such transfer, the stock exchange or the clearing corporation authorised by it or the depository shall be entitled to deduct such percentage of stamp-duty towards facilitation charges as may be specified in such rules.

*Explanation.*—The term "participant" shall have the same meaning as assigned to it in clause (g) of section 2 of the Depositories Act, 1996.

22 of 1996.

(5) Every stock exchange or the clearing corporation authorised by it and depository shall submit to the Government details of the transactions referred to in sub-section (1) in such manner as the Central Government may, by rules, provide.

9B. Notwithstanding anything contained in this Act,—

(a) when any issue of securities is made by an issuer otherwise than through a stock exchange or depository, the stamp-duty on each such issue shall be payable by the issuer, at the place where its registered office is located, on the total market value of the securities so issued at the rate specified in Schedule I;

(b) when any sale or transfer or reissue of securities for consideration is made otherwise than through a stock exchange or depository, the stamp-duty on each such sale or transfer or reissue shall be payable by the seller or transferor or issuer, as the case may be, on the consideration amount specified in such instrument at the rate specified in Schedule I.¹.

Instruments chargeable with duty for transactions otherwise than through stock exchanges and depositories.

16. In section 21 of the principal Act,—

(a) for the words "the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.", the words "the market value of such stock or security:" shall be substituted;

(b) the following proviso shall be inserted, namely:—

"Provided that the market value for calculating the stamp-duty shall be, in the case of—

(i) options in any securities, the premium paid by the buyer;

(ii) repo on corporate bonds, interest paid by the borrower; and

(iii) swap, only the first leg of the cash flow."

Amendment of section 21

17. In section 29 of the principal Act,—

(i) in clause (a),—

(a) the words, figures and brackets "No. 27 (Debenture)" shall be omitted;

(b) the words, figures, brackets and letter "No. 62 (a) (Transfer of shares in an incorporated Company or other body corporate)" shall be omitted;

(c) the words, figures, brackets and letter "No. 62 (b) (Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8)" shall be omitted;

(ii) in clause (e), after the word "exchange", the words "including swap" shall be inserted;

(iii) in clause (f), the word "and" shall be omitted;

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

"(h) in the case of sale of security through stock exchange, by the buyer of such security;

(i) in the case of sale of security otherwise than through a stock exchange, by the seller of such security;

(j) in the case of transfer of security through a depository, by the transferor of such security;

(k) in the case of transfer of security otherwise than through a stock exchange or depository, by the transferor of such security;

(l) in the case of issue of security, whether through a stock exchange or a depository or otherwise, by the issuer of such security; and

(m) in the case of any other instrument not specified herein, by the person making, drawing or executing such instrument."

Amendment of section 29

Insertion of new section 62A.

Penalty for failure to comply with provisions of section 9A.

**18.** After section 62 of the principal Act, the following section shall be inserted, namely:—

"62A. (1) Any person who,—

(a) being required under sub-section (1) of section 9A to collect duty, fails to collect the same; or

(b) being required under sub-section (4) of section 9A to transfer the duty to the State Government within fifteen days of the expiry of the time specified therein, fails to transfer within such time,

shall be punishable with fine which shall not be less than one lakh rupees, but which may extend upto one per cent. of the collection or transfer so defaulted.

(2) Any person who,—

(a) being required under sub-section (5) of section 9A to submit details of transactions to the Government, fails to submit the same; or

(b) submits a document or makes a declaration which is false or which such person knows or believes to be false,

shall be punishable with fine of one lakh rupees for each day during which such failure continues or one crore rupees, whichever is less."

Insertion of new section 73A.

Power of Central Government to make rules.

**19.** After section 73 of the principal Act, the following section shall be inserted, namely:—

"73A. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of Part AA of Chapter II.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Central Government may make rules for all or any of the following matters, namely:—

(a) the manner of collection of stamp-duty on behalf of the State Government by the stock exchange or the clearing corporation authorised by it, from its buyer under clause (a) of sub-section (1) of section 9A;

(b) the manner of collection of stamp-duty on behalf of the State Government by the depository from the transferor under clause (b) of sub-section (1) of section 9A;

(c) the manner of collection of stamp-duty on behalf of the State Government by the depository from the issuer under clause (c) of sub-section (1) of section 9A;

(d) the manner of transfer of stamp-duty to the State Government under sub-section (4) of section 9A;

(e) any other matter which has to be, or may be, provided by rules."

Amendment of section 76.

**20.** In section 76 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Every rule made by the Central Government 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."

21. In Schedule I of the principal Act,—

Amendment  
of Schedule I.

(i) in Article 19, in column (1),—

(a) after the words "CERTIFICATE OR OTHER DOCUMENT", the brackets, words, figures and letter "(except the certificate or other document covered under Articles 27 and 56A)" shall be inserted;

(b) the words, brackets and figures "See also LETTER OF ALLOTMENT OF SHARES (No. 36)" shall be omitted;

(ii) for Article 27 and the entries relating thereto, the following Article and entries shall be substituted, namely:—

| (1)  | (2)       |
|--|-----------|
| "27. DEBENTURE—[as defined by section 2 (10A)]<br>(see sections 9A and 9B) |           |
| (a) in case of issue of debenture;   | 0.005%    |
| (b) in case of transfer and re-issue of debenture.                         | 0.0001%"; |

(iii) in Article 28, for the entry in column (1), after the words "DELIVERY ORDER IN RESPECT OF GOODS,", the brackets and words "(excluding delivery order in respect of settlement of transactions in securities in stock exchange)" shall be inserted;

(iv) in Article 36, for the entry in column (1), the following entry shall be substituted, namely:—

"36. LETTER OF ALLOTMENT in respect of any loan to be raised by any company or proposed company.";

(v) after Article 56 and the entry relating thereto, the following Article and entries shall be inserted, namely:—

| (1)  | (2)        |
|--|------------|
| "56A. SECURITY OTHER THAN DEBENTURES<br>(see sections 9A and 9B)—    |            |
| (a) issue of security other than debenture;                          | 0.005%     |
| (b) transfer of security other than debenture on delivery basis;     | 0.015%     |
| (c) transfer of security other than debenture on non-delivery basis; | 0.003%     |
| (d) derivatives—   |            |
| (i) futures (equity and commodity)                                   | 0.002%     |
| (ii) options (equity and commodity)                                  | 0.003%     |
| (iii) currency and interest rate derivatives                         | 0.0001%    |
| (iv) other derivatives   | 0.002%     |
| (e) Government securities  | 0%         |
| (f) repo on corporate bonds  | 0.00001%"; |

(vi) in Article 62, items (a) and (b) and the entries relating thereto shall be omitted.

## PART II

### AMENDMENT TO THE PREVENTION OF MONEY-LAUNDERING ACT, 2002

22. In section 8 of the Prevention of Money-laundering Act, 2002, in sub-section (3), with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

Amendment  
of section 8  
of Act 15 of  
2003.

(i) in clause (a), for the words "ninety days", the words "three hundred and sixty-five days" shall be substituted;

(ii) after clause (b), the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of computing the period of three hundred and sixty-five days under clause (a), the period during which the investigation is stayed by any court under any law for the time being in force shall be excluded."

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

(Re-published by Order of the Governor)

K. RAVIKUMAR,  
*Additional Secretary to the Government,  
Law Department.*