



# मध्यप्रदेश राजपत्र

## प्राधिकार से प्रकाशित

क्रमांक 24]

भोपाल, शुक्रवार, दिनांक 15 जून 2018—ज्येष्ठ 25 शक 1940

### भाग ४

#### विषय-सूची

- |     |                        |                               |                                  |
|-----|------------------------|-------------------------------|----------------------------------|
| (क) | (1) मध्यप्रदेश विधेयक, | (2) प्रवर समिति के प्रतिवेदन, | (3) संसद में पुरःस्थापित विधेयक. |
| (ख) | (1) अध्यादेश,          | (2) मध्यप्रदेश अधिनियम,       | (3) संसद के अधिनियम.             |
| (ग) | (1) प्रारूप नियम,      | (2) अन्तिम नियम.              |                                  |

### भाग ४ (क)—कुछ नहीं

### भाग ४ (ख)

### संसद के अधिनियम

### विधि और विधायी कार्य विभाग

Bhopal, dated 6th June 2018

No. 170-XXI-A(Dr.).—The following Act of the Parliament, published in the Gazette of India, Extra-ordinary Part II Section I dated the 29th March, 2018 is hereby republished for general information. The Bill as passed by the House of Parliament received the assent of the President on 28th March, 2018.

By order and in the name of the Governor of Madhya Pradesh,  
RAJESH YADAV, Addl. Secy.

### THE PAYMENT OF GRATUTY (AMENDMENT) ACT, 2018

#### AN ACT

*further to amend the Payment of Gratuity Act 1972.*

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

- (1) This Act may be called the Payment of Gratuity (Amendment) Act, 2018.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and  
commencement.

39 of 1972.

2. In the Payment of Gratuity Act, 1972 (hereinafter referred to as the principal Act), in section 2, for clause (k), the following clause shall be substituted, namely:—

Amendment of section 2.

'(k) "notification" means a notification published in the Official Gazette and the expression "notified" shall be construed accordingly;'

3. In section 2A of the principal Act, in sub-section (2), in the *Explanation*, in clause (iv), for the words "twelve weeks", the words "such period as may be notified by the

Amendment of section 2A.

Amendment of section 4.

4. In section 4 of the principal Act, in sub-section (3), for the words "ten lakh rupees", the words "such amount as may be notified by the Central Government from time to time" shall be substituted.

## THE FINANCE ACT, 2018

### CHAPTER I

#### PRELIMINARY

#### 1. SHORT TITLE AND COMMENCEMENT.

### CHAPTER II

#### RATES OF INCOME-TAX

#### 2. Income-tax.

### CHAPTER III

#### DIRECT TAXES

#### *Income-tax*

#### 3. Amendment of section 2.

#### 4. Amendment of section 9.

#### 5. Amendment of section 10.

#### 6. Amendment of section 11.

#### 7. Amendment of section 16.

#### 8. Amendment of section 17.

#### 9. Amendment of section 28.

#### 10. Amendment of section 36.

#### 11. Amendment of section 40A.

#### 12. Amendment of section 43.

#### 13. Insertion of new section 43AA.

#### 14. Amendment of section 43CA.

#### 15. Insertion of new section 43CB.

#### 16. Amendment of section 44AE.

#### 17. Amendment of section 47.

#### 18. Amendment of section 48.

#### 19. Amendment of section 49.

#### 20. Amendment of section 50C.

#### 21. Amendment of section 54EC.

#### 22. Amendment of section 55.

#### 23. Amendment of section 56.

#### 24. Amendment of section 79.

#### 25. Substitution of new section for 80AC.

#### 26. Amendment of section 80D.

#### 27. Amendment of section 80DDB.

#### 28. Amendment of section 80-IAC.

## CLAUSES

29. Amendment of section 80JJAA.
30. Insertion of new section 80PA.
31. Amendment of section 80TTA.
32. Insertion of new section 80TTB.
33. Insertion of new section 112A.
34. Amendment of section 115AD.
35. Amendment of section 115BA.
36. Amendment of section 115BBE.
37. Amendment of section 115JB.
38. Amendment of section 115JC.
39. Amendment of section 115JF.
40. Amendment of section 115-O.
41. Omission of *Explanation* occurring after section 115Q.
42. Amendment of section 115R.
43. Amendment of section 115T.
44. Amendment of section 139A.
45. Amendment of section 140.
46. Amendment of section 143.
47. Substitution of new sections 145A and 145B for section 145A.
48. Amendment of section 193.
49. Amendment of section 194A.
50. Amendment of section 245-O.
51. Amendment of section 245Q.
52. Amendment of section 253.
53. Amendment of section 271FA.
54. Amendment of section 276CC.
55. Amendment of section 286.

## CHAPTER IV

## [INDIRECT TAXES

*Customs*

56. Substitution of references to certain expressions by certain other expressions.
57. Amendment of section 1.
58. Amendment of section 2.
59. Amendment of section 11.
60. Amendment of section 17.
61. Amendment of section 18.
62. Insertion of new sections 25A and 25B.
63. Amendment of section 28.
64. Amendment of section 28E.
65. Insertion of new section 28EA.
66. Amendment of section 28F.
67. Amendment of section 28H.
68. Amendment of section 28-I.

## CLAUSES

69. Amendment of section 28K.
70. Insertion of new section 28KA.
71. Amendment of section 28L.
72. Substitution of new section for section 28M.
73. Amendment of section 30.
74. Amendment of section 41.
75. Amendment of section 45.
76. Amendment of section 46.
77. Amendment of section 47.
78. Amendment of section 50.
79. Amendment of section 51.
80. Insertion of new Chapter VIIA.
81. Amendment of section 54.
82. Amendment of section 60.
83. Amendment of section 68.
84. Amendment of section 69.
85. Amendment of section 74.
86. Amendment of section 75.
87. Amendment of Chapter heading.
88. Amendment of section 83.
89. Amendment of section 84.
90. Insertion of new Chapter XIIA.
91. Insertion of new section 109A.
92. Amendment of section 110.
93. Amendment of section 122.
94. Amendment of section 124.
95. Amendment of section 125.
96. Amendment of section 128A.
97. Insertion of new section 143AA.
98. Insertion of new section 151B.
99. Substitution of new section for section 153.
100. Amendment of section 157.
101. Amendment of notification issued under sub-section (1) of section 25 of Customs Act and sub-section (12) of section 3 of Customs Tariff Act, retrospectively.

*Customs Tariff*

102. Amendment of Customs Tariff Act, 1975.
103. Amendment of First Schedule.
104. Amendment of Second Schedule.

*Service tax*

105. Special provision for exemption from service tax in certain cases relating to life insurance services provided by Naval Group Insurance Fund to personnel of Coast Guard, retrospectively.
106. Special provision for exemption from service tax in certain cases relating to services provided or agreed to be provided by Goods and Services Tax Network, retrospectively.
107. Special provision for retrospective exemption from service tax on Government's share of profit petroleum.

## CLAUSES

## CHAPTER V

## REPEAL AND SAVINGS OF CERTAIN ENACTMENTS

- 108. Repeal and savings of certain enactments.
- 109. Collection and payment of arrears of duties.

## CHAPTER VI

## SOCIAL WELFARE SURCHARGE

- 110. Social Welfare Surcharge on imported goods.

## CHAPTER VII

## ROAD AND INFRASTRUCTURE CESS

- 111. Road and Infrastructure Cess on imported goods.
- 112. Road and Infrastructure Cess on excisable goods.

## CHAPTER VIII

## MISCELLANEOUS

## PART I

## AMENDMENTS TO THE GOVERNMENT SAVINGS BANKS ACT, 1873

- 113. Commencement of this Part.
- 114. Substitution of long title to Act 5 of 1873.
- 115. Amendment of short title.
- 116. Substitution of words "Authorised Officer" for the word "Secretary" throughout Act.
- 117. Omission of section 2.
- 118. Substitution of new sections 3, 3A and 3B for section 3.
- 119. Amendment of section 4.
- 120. Amendment of section 4A.
- 121. Amendment of section 5.
- 122. Amendment of section 6.
- 123. Amendment of section 7.
- 124. Insertion of new section 7A.
- 125. Amendment of section 8.
- 126. Amendment of section 10.
- 127. Amendment of section 12.
- 128. Insertion of new section 12A.
- 129. Omission of heading.
- 130. Omission of section 13.
- 131. Amendment of section 14.
- 132. Insertion of new section 14A.
- 133. Amendment of section 15.
- 134. Insertion of new section and Schedule.

## PART II

## AMENDMENT TO THE RESERVE BANK OF INDIA ACT, 1934

- 135. Amendment of section 17 of Act 2 of 1934.

## CLAUSES

## PART III

## AMENDMENTS TO THE PRESIDENT'S EMOLUMENTS AND PENSION ACT, 1951

- 136. Commencement of this Part.
- 137. Amendment of section 1A.
- 138. Amendment of section 2.
- 139. Amendment of section 3A.

## PART IV

## AMENDMENT TO THE SALARIES AND ALLOWANCES OF OFFICERS OF PARLIAMENT ACT, 1953

- 140. Amendment of section 3 of Act 20 of 1953.

## PART V

## AMENDMENTS TO THE SALARY, ALLOWANCES AND PENSION OF MEMBERS OF PARLIAMENT ACT, 1954

- 141. Commencement of this Part.
- 142. Amendment of section 3.
- 143. Amendment of section 4.
- 144. Amendment of section 8A.
- 145. Amendment of section 8AC.

## PART VI

## AMENDMENTS TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

- 146. Commencement of this Part.
- 147. Amendment of section 12A.
- 148. Amendment of section 23.
- 149. Amendment of section 23A.
- 150. Amendment of section 23E.
- 151. Amendment of section 23G.
- 152. Insertion of new section 23GA.
- 153. Amendment of section 23-I.
- 154. Amendment of section 23J.
- 155. Amendment of section 23JA.
- 156. Amendment of section 23JB.
- 157. Insertion of new section 23JC.
- 158. Amendment of section 23M.
- 159. Amendment of section 24.

## PART VII

## AMENDMENT TO THE CENTRAL BOARDS OF REVENUE ACT, 1963

- 160. Amendment of Act 54 of 1963.

## PART VIII

## AMENDMENT TO THE GOVERNORS (EMOLUMENTS, ALLOWANCES AND PRIVILEGES) ACT, 1982

- 161. Amendment of section 3 of Act 43 of 1982.

## CLAUSES

## PART IX

## AMENDMENTS TO THE NATIONAL HOUSING BANK ACT, 1987

162. Commencement of this Part.
163. Amendment of section 3.
164. Amendment of section 4.
165. Amendment of section 5.
166. Amendment of section 6.
167. Amendment of section 7.
168. Amendment of section 16.
169. Amendment of section 29A.
170. Amendment of section 33.
171. Amendment of section 33B.
172. Amendment of section 37.
173. Amendment of section 39.
174. Amendment of section 40.
175. Amendment of section 43.
176. Amendment of section 45A.
177. Amendment of section 55.

## PART X

## AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

178. Commencement of this Part.
179. Amendment of section 11.
180. Amendment of section 11B.
181. Amendment of section 15A.
182. Insertion of new sections 15EA and 15EB.
183. Amendment of section 15F.
184. Amendment of section 15-I.
185. Amendment of section 15J.
186. Amendment of section 15JB.
187. Amendment of section 24.
188. Amendment of section 27.
189. Amendment of section 28A.
190. Insertion of new section 28B.

## PART XI

## AMENDMENTS TO THE DEPOSITORIES ACT, 1996

191. Commencement of this Part.
192. Amendment of section 19.
193. Amendment of section 19A.
194. Insertion of new section 19FA.

## CLAUSES

- 195. Amendment of section 19H.
- 196. Amendment of section 19-I.
- 197. Amendment of section 19-IA.
- 198. Amendment of section 19-IB.
- 199. Insertion of new section 19-IC.
- 200. Amendment of Chapter V.
- 201. Amendment of section 20.
- 202. Amendment of section 21.
- 203. Omission of heading.

## PART XII

## AMENDMENT TO THE VICE-PRESIDENT'S PENSION ACT, 1997

- 204. Amendment of section 2 of Act 30 of 1997.

## PART XIII

## AMENDMENTS TO THE CENTRAL ROAD FUND ACT, 2000

- 205. Commencement of this Part.
- 206. Amendment of Act 54 of 2000.

## PART XIV

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

- 207. Commencement of this Part.
- 208. Amendments of Act 15 of 2003.

## PART XV

## AMENDMENTS TO THE FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2003

- 209. Commencement of this Part.
- 210. Amendment of long title.
- 211. Amendment of section 2.
- 212. Amendment of section 3.
- 213. Amendment of section 4.
- 214. Amendment of section 5.
- 215. Amendment of section 7.
- 216. Amendment of section 8.

## PART XVI

## AMENDMENT TO THE FINANCE (No. 2) ACT, 2004

- 217. Amendment of Act 23 of 2004.

## PART XVII

## AMENDMENTS TO THE FINANCE ACT, 2013

- 218. Amendment of Act 17 of 2013.

## PART XVIII

## AMENDMENTS TO THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME AND ASSETS) AND IMPOSITION OF TAX ACT, 2015

- 219. Amendment of Act 22 of 2015.



## CLAUSES

## PART XIX

## AMENDMENT TO THE FINANCE ACT, 2016

220. Amendment of Act 28 of 2016.

## PART XX

## AMENDMENT TO THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

221. Amendment of section 2 of Act 12 of 2017.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FIFTH SCHEDULE.

THE SIXTH SCHEDULE.

Bhopal, dated 6<sup>th</sup> June, 2018

No. 170-XXI-A(Dr.).—The following Act of the Parliament, published in the Gazette of India, Extra-ordinary Part II Section 1 dated the 29th March, 2018 is hereby republished for general information. The Bill as passed by the House of Parliament received the assent of the President on 29th March, 2018.

By order and in the name of the Governor of Madhya Pradesh,

RAJESH YADAV, Addl. Secy.

## THE FINANCE ACT, 2018

## AN ACT

*to give effect to the financial proposals of the Central Government for the financial year 2018-2019.*

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

## CHAPTER I

## PRELIMINARY

1. (1) This Act may be called the Finance Act, 2018.

Short title  
and  
commencement.

(2) Save as otherwise provided in this Act, sections 2 to 55 shall come into force on the 1st day of April, 2018.

## CHAPTER II

## RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2018, income-tax shall be charged at the rates specified

Income-tax.

in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (I) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “three lakh rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “two lakh fifty thousand rupees”, the words “five lakh rupees” had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be: 43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax

computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(i) 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

(ii) having a total income exceeding one crore rupees, at the rate of fifteen per cent. of such income-tax;

(b) in the case of every co-operative society or firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(c) in the case of every domestic company,—

(i) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(i) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon 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;

(ii) one crore rupees, the total amount payable as income-tax and surcharge thereon 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:

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total

income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

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

(4) In cases in which tax has to be charged and paid under section 115-O or section 115QA or sub-section (2) of section 115R or section 115TA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(c) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act,

the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(i) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees;

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees;

(c) in the case of every company, other than a domestic company, calculated,—

(i) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 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 III of the First Schedule:

Provided also that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBD, 115BBDA, 115BBF, 115BBG, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(i) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(ii) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(b) in the case of every co-operative society or firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(c) in the case of every domestic company,—

(i) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(d) in the case of every company, other than a domestic company,—

(i) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(ii) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees;

Provided also that in the case of persons mentioned in (a) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(a) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

Provided also that in the case of persons mentioned in (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

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

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year,

in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (I) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided therein.

(11) The amount of income-tax as specified in sub-sections (1) to (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 "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education.

(12) 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 also be increased by an additional surcharge, for the purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education.

(13) The amount of income-tax as specified in sub-sections (4) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "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:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(14) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2018, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

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

### CHAPTER III

#### DIRECT TAXES

##### *Income-tax*

Amendment  
of section 2.

3. In section 2 of the Income-tax Act,—

(a) in clause (22), after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

"*Explanation 2A.*—In the case of an amalgamated company, the accumulated profits, whether capitalised or not, or loss, as the case may be, shall be increased by the accumulated profits, whether capitalised or not, of the amalgamating company on the date of amalgamation.";

(b) with effect from the 1st day of April, 2019,—

(i) in clause (24),—

(A) after sub-clause (xii), the following sub-clause shall be inserted, namely:—

"(xiiia) the fair market value of inventory referred to in clause (via) of section 28;"

(B) after sub-clause (xviiia), the following sub-clause shall be inserted, namely:—

"(xviiib) any compensation or other payment referred to in clause (xi) of sub-section (2) of section 56;"



(ii) in clause (42A),—

(A) in *Explanation 1*, in clause (i), after sub-clause (b), the following sub-clause shall be inserted namely:—

“(ba) in the case of a capital asset referred to in clause (via) of section 28, the period shall be reckoned from the date of its conversion or treatment;”;

(B) in *Explanation 4*, for the words, brackets and figures “the *Explanation* to clause (38) of section 10”, the words, brackets, letters and figures “clause (a) of the *Explanation* to section 112A” shall be substituted.

4. In section 9 of the Income-tax Act, in sub-section (1), in clause (i), with effect from the 1st day of April, 2019,—

Amendment  
of section 9.

(1) in *Explanation 2*, for clause (a), the following clause shall be substituted, namely:—

“(a) has and habitually exercises in India, an authority to conclude contracts on behalf of the non-resident or habitually concludes contracts or habitually plays the principal role leading to conclusion of contracts by that non-resident and the contracts are—

(i) in the name of the non-resident; or

(ii) for the transfer of the ownership of, or for the granting of the right to use, property owned by that non-resident or that non-resident has the right to use; or

(iii) for the provision of services by the non-resident; or”;

(11) after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

“*Explanation 2A*.—For the removal of doubts, it is hereby clarified that the significant economic presence of a non-resident in India shall constitute “business connection” in India and “significant economic presence” for this purpose, shall mean—

(a) transaction in respect of any goods, services or property carried out by a non-resident in India including provision of download of data or software in India, if the aggregate of payments arising from such transaction or transactions during the previous year exceeds such amount as may be prescribed; or

(b) systematic and continuous soliciting of business activities or engaging in interaction with such number of users as may be prescribed, in India through digital means:

Provided that the transactions or activities shall constitute significant economic presence in India, whether or not,—

(i) the agreement for such transactions or activities is entered in India;

(ii) the non-resident has a residence or place of business in India; or

(iii) the non-resident renders services in India:

Provided further that only so much of income as is attributable to the transactions or activities referred to in clause (a) or clause (b) shall be deemed to accrue or arise in India.”

5. In section 10 of the Income-tax Act,—

Amendment  
of section 10.

(a) after clause (6C), the following clause shall be inserted, namely:—

“(6D) any income arising to a non-resident, not being a company, or a foreign company, by way of royalty from, or fees for technical services rendered in or outside India to, the National Technical Research Organisation;”;

(b) with effect from the 1st day of April, 2019,—

(i) in clause (12A), for the word “employee”, the word “assessee” shall be substituted;

(ii) in clause (23C), after the twelfth proviso [as inserted by section 6 of the Finance Act, 2017], the following proviso shall be inserted, namely:—

7 of 2017.

‘Provided also that for the purposes of determining the amount of application under item (a) of the third proviso, the provisions of sub-clause (ia) of clause (a) of section 40 and sub-sections (3) and (3A) of section 40A, shall, *mutatis mutandis*, apply as they apply in computing the income chargeable under the head “Profits and gains of business or profession”.’

(iii) in clause (38), after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing contained in this clause shall apply to any income arising from the transfer of long-term capital asset, being an equity share in a company or a unit of an equity oriented fund or a unit of a business trust, made on or after the 1st day of April, 2018.”;

(c) in clause (46), after the brackets and words “(by whatever name called)” at both the places where they occur, the words “, or a class thereof” shall be inserted;

(d) in clause (48B) [as inserted by section 6 of the Finance Act, 2017], after the word, brackets, figures and letter “clause (48A)”, the words “or on termination of the said agreement or the arrangement, in accordance with the terms mentioned therein, as the case may be,” shall be inserted with effect from the 1st day of April, 2019.

7 of 2017.

Amendment  
of section 11.

6. In section 11 of the Income-tax Act, in sub-section (1), after *Explanation 2* [as inserted by section 11 of the Finance Act, 2017], the following *Explanation* shall be inserted with effect from the 1st day of April, 2019, namely:—

7 of 2017.

‘*Explanation 3.*—For the purposes of determining the amount of application under clause (a) or clause (b), the provisions of sub-clause (ia) of clause (a) of section 40 and sub-sections (3) and (3A) of section 40A, shall, *mutatis mutandis*, apply as they apply in computing the income chargeable under the head “Profits and gains of business or profession”.’

Amendment  
of section 16.

7. In section 16 of the Income-tax Act, after clause (i) [as omitted by section 6 of the Finance Act, 2005], the following clause shall be inserted with effect from the 1st day of April, 2019, namely:—

18 of 2005.

“(ia) a deduction of forty thousand rupees or the amount of the salary, whichever is less;”

Amendment  
of section 17.

8. In section 17 of the Income-tax Act, in clause (2), in the proviso occurring after sub-clause (viii), clause (v) shall be omitted with effect from the 1st day of April, 2019.

Amendment  
of section 28.

9. In section 28 of the Income-tax Act, with effect from the 1st day of April, 2019,—

(i) in clause (ii), after sub-clause (d), the following sub-clause shall be inserted, namely:—

“(e) any person, by whatever name called, at or in connection with the termination or the modification of the terms and conditions, of any contract relating to his business;”;

(ii) after clause (vi), the following clause shall be inserted, namely:—

“(via) the fair market value of inventory as on the date on which it is converted into, or treated as, a capital asset determined in the prescribed manner.”;

Amendment  
of section 36.

10. In section 36 of the Income-tax Act, in sub-section (1), after clause (xvii), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017, namely:—

“(xviii) marked to market loss or other expected loss as computed in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145.”

- 18 of 1992. 11. In section 40A of the Income-tax Act, after sub-section (12) [as omitted by section 17 of the Finance Act, 1992], the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017, namely:—
- Amendment of section 40A.
- “(13) No deduction or allowance shall be allowed in respect of any marked to market loss or other expected loss, except as allowable under clause (xviii) of sub-section (1) of section 36.”
12. In section 43 of Income-tax Act, with effect from the 1st day of April, 2019,—
- Amendment of section 43.
- (i) in clause (1), after *Explanation 1*, the following *Explanation* shall be inserted, namely:—
- “*Explanation 1A.*—Where a capital asset referred to in clause (via) of section 28 is used for the purposes of business or profession, the actual cost of such asset to the assessee shall be the fair market value which has been taken into account for the purposes of the said clause.”;
- (ii) in clause (5), after the proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—
- “Provided further that for the purposes of clause (e) of the first proviso, in respect of trading in agricultural commodity derivatives, the requirement of chargeability of commodity transaction tax under Chapter VII of the Finance Act, 2013 shall not apply.”
- 17 of 2013. 13. After section 43A of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017, namely:—
- Insertion of new section 43AA.
- “43AA. (1) Subject to the provisions of section 43A, any gain or loss arising on account of any change in foreign exchange rates shall be treated as income or loss, as the case may be, and such gain or loss shall be computed in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145.
- (2) For the purposes of sub-section (1), gain or loss arising on account of the effects of change in foreign exchange rates shall be in respect of all foreign currency transactions, including those relating to—
- (i) monetary items and non-monetary items;
- (ii) translation of financial statements of foreign operations;
- (iii) forward exchange contracts;
- (iv) foreign currency translation reserves.”
- Taxation of foreign exchange fluctuation.
14. In section 43CA of the Income-tax Act, with effect from the 1st day of April, 2019,—
- Amendment of section 43CA.
- (a) in sub-section (1), the following proviso shall be inserted, namely:—
- “Provided that where the value adopted or assessed or assessable by the authority for the purpose of payment of stamp duty does not exceed one hundred and five per cent. of the consideration received or accruing as a result of the transfer, the consideration so received or accruing as a result of the transfer shall, for the purposes of computing profits and gains from transfer of such asset, be deemed to be the full value of the consideration.”;
- (b) in sub-section (4), for the words “by any mode other than cash”, the words “by way of an account payee cheque or an account payee bank draft or by use of electronic clearing system through a bank account” shall be substituted.
15. After section 43CA of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017, namely:—
- Insertion of new section 43CB.
- “43CB. (1) The profits and gains arising from a construction contract or a contract for providing services shall be determined on the basis of percentage of completion method in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145:
- Computation of income from construction and service contracts

Provided that profits and gains arising from a contract for providing services,—

(i) with duration of not more than ninety days shall be determined on the basis of project completion method;

(ii) involving indeterminate number of acts over a specific period of time shall be determined on the basis of straight line method.

(2) For the purposes of percentage of completion method, project completion method or straight line method referred to in sub-section (1)—

(i) the contract revenue shall include retention money;

(ii) the contract costs shall not be reduced by any incidental income in the nature of interest, dividends or capital gains.”

Amendment of  
section 44AE.

16. In section 44AE of the Income-tax Act, with effect from the 1st day of April, 2019,—

(a) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) For the purposes of sub-section (1), the profits and gains from each goods carriage,—

(i) being a heavy goods vehicle, shall be an amount equal to one thousand rupees per ton of gross vehicle weight or unladen weight, as the case may be, for every month or part of a month during which the heavy goods vehicle is owned by the assessee in the previous year or an amount claimed to have been actually earned from such vehicle, whichever is higher;

(ii) other than heavy goods vehicle, shall be an amount equal to seven thousand five hundred rupees for every month or part of a month during which the goods carriage is owned by the assessee in the previous year or an amount claimed to have been actually earned from such goods carriage, whichever is higher.”;

(b) in the *Explanation*, for clause (a), the following clauses shall be substituted, namely:—

“(a) the expressions “goods carriage”, “gross vehicle weight” and “unladen weight” shall have the respective meanings assigned to them in section 2 of the Motor Vehicles Act, 1988;

59 of 1988.

(aa) the expression “heavy goods vehicle” means any goods carriage, the gross vehicle weight of which exceeds 12000 kilograms;”.

Amendment  
of section 47.

17. In section 47 of the Income-tax Act, after clause (viiia) [as inserted by section 23 of the Finance Act, 2017], the following clause shall be inserted with effect from the 1st day of April, 2019, namely:—

7 of 2017.

“(viiab) any transfer of a capital asset, being—

(a) bond or Global Depository Receipt referred to in sub-section (1) of section 115AC; or

(b) rupee denominated bond of an Indian company; or

(c) derivative,

made by a non-resident on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in foreign currency.

*Explanation.*— For the purposes of this clause,—

(a) “International Financial Services Centre” shall have the meaning assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005;

28 of 2005.

(b) “recognised stock exchange” shall have the meaning assigned to it in clause (ii) of *Explanation 1* to clause (5) of section 43;

42 of 1956.

(c) "derivative" shall have the meaning assigned to it in clause (ac) of section 2 of the Securities Contracts (Regulation) Act, 1956.

18. In section 48 of the Income-tax Act, after the second proviso, the following proviso shall be inserted, namely:—

Amendment of section 48.

"Provided also that nothing contained in the first and second provisos shall apply to the capital gains arising from the transfer of a long-term capital asset being an equity share in a company or a unit of an equity oriented fund or a unit of a business trust referred to in section 112A."

19. In section 49 of the Income-tax Act, after sub-section (8), the following sub-section shall be inserted with effect from the 1st day of April, 2019, namely:—

Amendment of section 49.

"(9) Where the capital gain arises from the transfer of a capital asset referred to in clause (via) of section 28, the cost of acquisition of such asset shall be deemed to be the fair market value which has been taken into account for the purposes of the said clause."

20. In section 50C of the Income-tax Act, in sub-section (1), after the second proviso, the following proviso shall be inserted with effect from the 1st day of April, 2019, namely:—

Amendment of section 50C.

"Provided also that where the value adopted or assessed or assessable by the stamp valuation authority does not exceed one hundred and five per cent. of the consideration received or accruing as a result of the transfer, the consideration so received or accruing as a result of the transfer shall, for the purposes of section 48, be deemed to be the full value of the consideration."

21. In section 54EC of the Income-tax Act, with effect from the 1st day of April, 2019,—

Amendment of section 54EC.

(a) in sub-section (1), after the words "long-term capital asset", the words ", being land or building or both," shall be inserted;

(b) in sub-section (2), before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that in case of long-term specified asset referred to in sub-clause (ii) of clause (ba) of the *Explanation* occurring after sub-section (3), this sub-section shall have effect as if for the words "three years", the words "five years" had been substituted."

(c) in the *Explanation* occurring after sub-section (3), for clause (ba), the following clause shall be substituted, namely:—

"(ba) "long-term specified asset" for making any investment under this section,—

(i) on or after the 1st day of April, 2007 but before the 1st day of April, 2018, means any bond, redeemable after three years and issued on or after the 1st day of April, 2007 but before the 1st day of April, 2018;

(ii) on or after the 1st day of April, 2018, means any bond, redeemable after five years and issued on or after the 1st day of April, 2018,

by the National Highways Authority of India constituted under section 3 of the National Highways Authority of India Act, 1988 or by the Rural Electrification Corporation Limited, a company formed and registered under the Companies Act, 1956 or any other bond notified in the Official Gazette by the Central Government in this behalf."

68 of 1988.  
1 of 1956.

22. In section 55 of the Income-tax Act, in sub-section (2), after clause (ab), the following clause shall be inserted, namely:—

Amendment of section 55.

"(ac) subject to the provisions of sub-clauses (i) and (ii) of clause (b), in relation to a long-term capital asset, being an equity share in a company or a unit of an equity oriented fund or a unit of a business trust referred to in section 112A, acquired before the 1st day of February, 2018, shall be higher of—

(i) the cost of acquisition of such asset; and

(ii) lower of—

(A) the fair market value of such asset; and

(B) the full value of consideration received or accruing as a result of the transfer of the capital asset.

*Explanation.*—For the purposes of this clause,—

(a) "fair market value" means,—

(i) in a case where the capital asset is listed on any recognised stock exchange as on the 31st day of January, 2018, the highest price of the capital asset quoted on such exchange on the said date;

Provided that where there is no trading in such asset on such exchange on the 31st day of January, 2018, the highest price of such asset on such exchange on a date immediately preceding the 31st day of January, 2018 when such asset was traded on such exchange shall be the fair market value;

(ii) in a case where the capital asset is a unit which is not listed on a recognised stock exchange as on the 31st day of January, 2018, the net asset value of such unit as on the said date;

(iii) in a case where the capital asset is an equity share in a company which is—

(A) not listed on a recognised stock exchange as on the 31st day of January, 2018 but listed on such exchange on the date of transfer;

(B) listed on a recognised stock exchange on the date of transfer and which became the property of the assessee in consideration of share which is not listed on such exchange as on the 31st day of January, 2018 by way of transaction not regarded as transfer under section 47,

an amount which bears to the cost of acquisition the same proportion as Cost Inflation Index for the financial year 2017-2018 bears to the Cost Inflation Index for the first year in which the asset was held by the assessee or for the year beginning on the first day of April, 2001, whichever is later;

(b) "Cost Inflation Index" shall have the meaning assigned to it in clause (v) of the *Explanation* to section 48;

(c) "recognised stock exchange" shall have the meaning assigned to it in clause (ii) of *Explanation 1* to clause (5) of section 43.

Amendment  
of section 56.

23. In section 56 of the Income-tax Act, in sub-section (2),—

(A) in clause (x),—

(I) in sub-clause (b), for item (B), the following item shall be substituted with effect from the 1st day of April, 2019, namely:—

"(B) for a consideration, the stamp duty value of such property as exceeds such consideration, if the amount of such excess is more than the higher of the following amounts, namely:—

(i) the amount of fifty thousand rupees; and

(ii) the amount equal to five per cent. of the consideration;"

(II) in the fourth proviso, in clause (IX), after the words, brackets and figure "clause (i) or", the words, brackets and figures "clause (iv) or clause (v) or" shall be inserted;

(B) after clause (x), the following clause shall be inserted with effect from the 1st day of April, 2019, namely:—

"(xi) any compensation or other payment, due to or received by any person, by whatever name called, in connection with the termination of his employment or the modification of the terms and conditions relating thereto."

- 7 of 2017. 24. In section 79 of the Income-tax Act [as substituted by section 32 of the Finance Act, 2017], after the second proviso, the following proviso shall be inserted, namely:—  
Amendment of section 79.
- 31 of 2016. "Provided also that nothing contained in this section shall apply to a company where a change in the shareholding takes place in a previous year pursuant to a resolution plan approved under the Insolvency and Bankruptcy Code, 2016, after affording a reasonable opportunity of being heard to the jurisdictional Principal Commissioner or Commissioner."
25. For section 80AC of the Income-tax Act, the following section shall be substituted, namely:—  
Substitution of new section for section 80AC.
- 80AC. Where in computing the total income of an assessee of any previous year relevant to the assessment year commencing on or after—  
Deduction not to be allowed unless return furnished.
- (i) the 1st day of April, 2006 but before the 1st day of April, 2018, any deduction is admissible under section 80-IA or section 80-IAB or section 80-IB or section 80-IC or section 80-ID or section 80-IE;
- (ii) the 1st day of April, 2018, any deduction is admissible under any provision of this Chapter under the heading "C.—Deductions in respect of certain incomes",
- no such deduction shall be allowed to him unless he furnishes a return of his income for such assessment year on or before the due date specified under sub-section (1) of section 139.
26. In section 80D of the Income-tax Act, with effect from the 1st day of April, 2019,—  
Amendment of section 80D.
- (A) in sub-section (2),—
- (i) for the words "thirty thousand rupees" wherever they occur, the words "fifty thousand rupees" shall be substituted;
- (ii) in the first proviso occurring after clause (d), the word "very" shall be omitted;
- (B) in sub-section (3),—
- (i) for the words "thirty thousand rupees" at both the places where they occur, the words "fifty thousand rupees" shall be substituted;
- (ii) the word "very" shall be omitted;
- (C) in sub-section (4),—
- (i) the words "or a very senior citizen" shall be omitted;
- (ii) for the words "thirty thousand rupees", the words "fifty thousand rupees" shall be substituted;
- (D) after sub-section (4), the following sub-section shall be inserted, namely:—
- (4A) Where the amount specified in clause (a) or clause (b) of sub-section (2) or clause (a) of sub-section (3) is paid in lump sum in the previous year to effect or to keep in force an insurance on the health of any person specified therein for more than a year, then, subject to the provisions of this section, there shall be allowed for each of the relevant previous year, a deduction equal to the appropriate fraction of the amount.
- Explanation.—For the purposes of this sub-section,—
- (i) "appropriate fraction" means the fraction, the numerator of which is one and the denominator of which is the total number of relevant previous years;
- (ii) "relevant previous year" means the previous year beginning with the previous year in which such amount is paid and the subsequent previous year or years during which the insurance shall have effect or be in force.;

- (E) in the *Explanation* occurring after sub-section (5), clause (ii) shall be omitted.
- Amendment of section 80DDB.** 27. In section 80DDB of the Income-tax Act, with effect from the 1st day of April, 2019,—
- (a) in the third proviso, for the words “sixty thousand rupees”, the words “one hundred thousand rupees” shall be substituted;
- (b) the fourth proviso shall be omitted;
- (c) in the *Explanation*, clause (v) shall be omitted.
- Amendment of section 80-IAC.** 28. In section 80-IAC of the Income-tax Act, in the *Explanation* below sub-section (4),—
- (a) for clause (i), the following clause shall be substituted, namely:—
- “(i) “eligible business” means a business carried out by an eligible start up engaged in innovation, development or improvement of products or processes or services or a scalable business model with a high potential of employment generation or wealth creation;”;
- (b) in clause (ii),—
- (i) in sub-clause (a), for the figures “2019”, the figures “2021” shall be substituted;
- (ii) in sub-clause (b), for the words, figures and letters “in any of the previous years beginning on or after the 1st day of April, 2016 and ending on the 31st day of March, 2021”, the words, brackets and figure “in the previous year relevant to the assessment year for which deduction under sub-section (1) is claimed” shall be substituted.
- Amendment of section 80JJAA.** 29. In section 80JJAA of the Income-tax Act, in the *Explanation* occurring after sub-section (2), in clause (ii), with effect from the 1st day of April, 2019,—
- (a) in the proviso, after the words “manufacturing of apparel”, the words “or footwear or leather products” shall be inserted;
- (b) after the proviso, the following proviso shall be inserted, namely:—
- “Provided further that where an employee is employed during the previous year for a period of less than two hundred and forty days or one hundred and fifty days, as the case may be, but is employed for a period of two hundred and forty days or one hundred and fifty days, as the case may be, in the immediately succeeding year, he shall be deemed to have been employed in the succeeding year and the provisions of this section shall apply accordingly;”.
- Insertion of new section 80PA.** 30. After section 80P of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2019, namely:—
- 80PA.** (1) Where the gross total income of an assessee, being a Producer Company having a total turnover of less than one hundred crore rupees in any previous year, includes any profits and gains derived from eligible business, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to one hundred per cent. of the profits and gains attributable to such business for the previous year relevant to an assessment year commencing on or after the 1st day of April, 2019, but before the 1st day of April, 2025.
- (2) In a case where the assessee is entitled also to deduction under any other provision of this Chapter, the deduction under this section shall be allowed with reference to the income, if any, as referred to in this section included in the gross total income as reduced by the deductions under such other provision of this Chapter.
- Explanation.*—For the purposes of this section,—
- (i) “eligible business” means—
- (a) the marketing of agricultural produce grown by the members; or



(b) the purchase of agricultural implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying them to the members; or

(c) the processing of the agricultural produce of the members;

1 of 1956. (ii) "member" shall have the meaning assigned to it in clause (d) of section 581A of the Companies Act, 1956;

1 of 1956. (iii) "Producer Company" shall have the meaning assigned to it in clause (f) of section 581A of the Companies Act, 1956.

31. In section 80TTA of the Income-tax Act, in sub-section (1), in the opening portion, after the word "assessee", the brackets, words, figures and letters "(other than the assessee referred to in section 80TTB)" shall be inserted with effect from the 1st day of April, 2019.

Amendment of section 80TTA.

32. After section 80TTA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2019, namely:—

Insertion of new section 80TTB.

80TTB. (1) Where the gross total income of an assessee, being a senior citizen, includes any income by way of interest on deposits with—

Deduction in respect of interest on deposits in case of senior citizens.

10 of 1949.

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

(b) a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank); or

6 of 1898.

(c) a Post Office as defined in clause (k) of section 2 of the Indian Post Office Act, 1898,

there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction—

(i) in a case where the amount of such income does not exceed in the aggregate fifty thousand rupees, the whole of such amount; and

(ii) in any other case, fifty thousand rupees.

(2) Where the income referred to in sub-section (1) is derived from any deposit held by, or on behalf of, a firm, an association of persons or a body of individuals, no deduction shall be allowed under this section in respect of such income in computing the total income of any partner of the firm or any member of the association or any individual of the body.

*Explanation.*—For the purposes of this section, "senior citizen" means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year.

33. After section 112 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2019, namely:—

Insertion of new section 112A.

112A. (1) Notwithstanding anything contained in section 112, the tax payable by an assessee on his total income shall be determined in accordance with the provisions of sub-section (2), if—

Tax on long-term capital gains in certain cases.

(i) the total income includes any income chargeable under the head "Capital gains";

(ii) the capital gains arise from the transfer of a long-term capital asset being an equity share in a company or a unit of an equity oriented fund or a unit of a business trust;

23 of 2004.

(iii) securities transaction tax under Chapter VII of the Finance (No.2) Act, 2004 has,—

(a) in a case where the long-term capital asset is in the nature of an equity share in a company, been paid on acquisition and transfer of such capital asset; or

(b) in a case where the long-term capital asset is in the nature of a unit of an equity oriented fund or a unit of a business trust, been paid on transfer of such capital asset.

(2) The tax payable by the assessee on the total income referred to in sub-section (1) shall be the aggregate of—

(i) the amount of income-tax calculated on such long-term capital gains exceeding one lakh rupees at the rate of ten per cent.; and

(ii) the amount of income-tax payable on the total income as reduced by the amount of long-term capital gains referred to in sub-section (1) as if the total income so reduced were the total income of the assessee:

Provided that in the case of an individual or a Hindu undivided family, being a resident, where the total income as reduced by such long-term capital gains is below the maximum amount which is not chargeable to income-tax, then, the long-term capital gains, for the purposes of clause (i), shall be reduced by the amount by which the total income as so reduced falls short of the maximum amount which is not chargeable to income-tax.

(3) The condition specified in clause (iii) of sub-section (1) shall not apply to a transfer undertaken on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transfer is received or receivable in foreign currency.

(4) The Central Government may, by notification in the Official Gazette, specify the nature of acquisition in respect of which the provisions of sub-clause (a) of clause (iii) of sub-section (1) shall not apply.

(5) Where the gross total income of an assessee includes any long-term capital gains referred to in sub-section (1), the deduction under Chapter VI-A shall be allowed from the gross total income as reduced by such capital gains.

(6) Where the total income of an assessee includes any long-term capital gains referred to in sub-section (1), the rebate under section 87A shall be allowed from the income-tax on the total income as reduced by tax payable on such capital gains.

*Explanation.*—For the purposes of this section,—

(a) “equity oriented fund” means a fund set up under a scheme of a mutual fund specified under clause (23D) of section 10 and,—

(i) in a case where the fund invests in the units of another fund which is traded on a recognised stock exchange,—

(A) a minimum of ninety per cent. of the total proceeds of such fund is invested in the units of such other fund; and

(B) such other fund also invests a minimum of ninety per cent. of its total proceeds in the equity shares of domestic companies listed on a recognised stock exchange; and

(ii) in any other case, a minimum of sixty-five per cent. of the total proceeds of such fund is invested in the equity shares of domestic companies listed on a recognised stock exchange:

Provided that the percentage of equity shareholding or unit held in respect of the fund, as the case may be, shall be computed with reference to the annual average of the monthly averages of the opening and closing figures;

(b) “International Financial Services Centre” shall have the meaning assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005;

28 of 2005.

(c) “recognised stock exchange” shall have the meaning assigned to it in clause (ii) of Explanation 1 to clause (5) of section 43.

34. In section 115AD of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 2019,—

Amendment  
of section  
115AD.

(a) in clause (iii), the word “and” occurring at the end shall be omitted;

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

“Provided that in case of income arising from the transfer of a long-term capital asset referred to in section 112A, income-tax at the rate of ten per cent. shall be calculated on such income exceeding one lakh rupees; and”.

35. In section 115BA of the Income-tax Act, in sub-section (1), for the words, figures and letter “provisions of section 111A and section 112”, the words “other provisions of this Chapter” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017.

Amendment  
of section  
115BA.

36. In section 115BBE of the Income-tax Act, in sub-section (2), after the word, brackets and letter “clause (a)”, the words, brackets and letter “and clause (b)” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017.

Amendment  
of section  
115BBE.

37. In section 115JB of the Income-tax Act,—

Amendment  
of section  
115JB.

(a) in *Explanation 1*,—

(A) after clause (iig), the following clause shall be inserted, namely:—

“(i)h the aggregate amount of unabsorbed depreciation and loss brought forward in case of a company against whom an application for corporate insolvency resolution process has been admitted by the Adjudicating Authority under section 7 or section 9 or section 10 of the Insolvency and Bankruptcy Code, 2016.

31 of 2016.

*Explanation.*—For the purposes of this clause, the expression “Adjudicating Authority” shall have the meaning assigned to it in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 and the loss shall not include depreciation; or”;

31 of 2016.

(B) in clause (iii), after the words “books of account”, the words, brackets, figures and letter “in case of a company other than the company referred to in clause (i)h” shall be inserted;

(b) after *Explanation 4*, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2001, namely:—

“*Explanation 4A.*—For the removal of doubts, it is hereby clarified that the provisions of this section shall not be applicable and shall be deemed never to have been applicable to an assessee, being a foreign company, where its total income comprises solely of profits and gains from business referred to in section 44B or section 44BB or section 44BBA or section 44BBB and such income has been offered to tax at the rates specified in those sections.”.

38. In section 115JC of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of April, 2019, namely:—

Amendment of  
section 115JC.

“(4) Notwithstanding anything contained in sub-section (1), where the person referred to therein, is a unit located in an International Financial Services Centre and derives its income solely in convertible foreign exchange, the provisions of sub-section (1) shall have effect as if for the words “eighteen and one-half per cent.”, the words “nine per cent.” had been substituted.”.

39. In section 115JF of the Income-tax Act, with effect from the 1st day of April, 2019,—

Amendment of  
section 115JF.

(i) for clause (b), the following clause shall be substituted, namely:—

“(b) “alternate minimum tax” means the amount of tax computed on adjusted total income,—

(i) in case of an assessee being a unit referred to in sub-section (4) of section 115JC, at a rate of nine per cent.;

(ii) in any other case, at a rate of eighteen and one-half per cent.;

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

‘(ba) “convertible foreign exchange” means a foreign exchange which is for the time being treated by the Reserve Bank of India as convertible foreign exchange for the purpose of the Foreign Exchange Management Act, 1999 and the rules made thereunder; 42 of 1999.

(bb) “International Financial Services Centre” shall have the meaning assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005;’ 28 of 2005.

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

‘(e) “unit” means a unit established in an International Financial Services Centre.’

Amendment  
of section  
115-O.

40. In section 115-O of the Income-tax Act,—

(a) in sub-section (1), the following proviso shall be inserted, namely:—

‘Provided that in respect of dividend referred to in sub-clause (e) of clause (22) of section 2, this sub-section shall have effect as if for the words “fifteen per cent.”, the words “thirty per cent.” had been substituted;’

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

“Provided that this sub-section shall not apply in respect of dividend referred to in sub-clause (e) of clause (22) of section 2.”

Omission of  
Explanation  
occurring after  
section 115Q.

41. After section 115Q of the Income-tax Act, the *Explanation* shall be omitted.

Amendment  
of section  
115R.

42. In section 115R of the Income-tax Act, in sub-section (2),—

(A) for clause (i) to clause (iii), the following clauses shall be substituted, namely:—

“(i) twenty-five per cent. on income distributed to any person being an individual or a Hindu undivided family by a money market mutual fund or a liquid fund;

(ii) thirty per cent. on income distributed to any other person by a money market mutual fund or a liquid fund;

(iii) ten per cent. on income distributed to any person by an equity oriented fund;

(iv) twenty-five per cent. on income distributed to any person being an individual or a Hindu undivided family by a fund other than a money market mutual fund or a liquid fund or an equity oriented fund; and

(v) thirty per cent. on income distributed to any other person by a fund other than a money market mutual fund or a liquid fund or an equity oriented fund.”;

(B) in the second proviso, clause (b) shall be omitted.

Amendment  
of section  
115T.

43. In the *Explanation* occurring after section 115T of the Income-tax Act, for clause (b), the following clause shall be substituted, namely:—

‘(b) “equity oriented fund” means a fund referred to in clause (a) of the *Explanation* to section 112A and the Unit Scheme, 1964 made by the Unit Trust of India;’

## 44. In section 139A of the Income-tax Act,—

Amendment of  
section 139A.

## (A) in sub-section (1),—

(a) in clause (iv), the word “or” shall be inserted at the end;

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

“(v) being a resident, other than an individual, which enters into a financial transaction of an amount aggregating to two lakh fifty thousand rupees or more in a financial year; or

(vi) who is the managing director, director, partner, trustee, author, founder, *karta*, chief executive officer, principal officer or office bearer of the person referred to in clause (v) or any person competent to act on behalf of the person referred to in clause (v);”(B) in the *Explanation* occurring after sub-section (8), in clause (c), the words “and issued in the form of a laminated card” shall be omitted.

## 45. In section 140 of the Income-tax Act, in clause (c), in the second proviso,—

Amendment of  
section 140:

(A) in clause (b), after the words “principal officer thereof;” occurring at the end, the word “or” shall be inserted;

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

“(c) where in respect of a company, an application for corporate insolvency resolution process has been admitted by the Adjudicating Authority under section 7 or section 9 or section 10 of the Insolvency and Bankruptcy Code, 2016, the return shall be verified by the insolvency professional appointed by such Adjudicating Authority.

31. of 2016.

*Explanation.*—For the purposes of this clause the expressions “insolvency professional” and “Adjudicating Authority” shall have the respective meanings assigned to them in clause (18) of section 3 and clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016;”

31. of 2016.

## 46. In section 143 of the Income-tax Act,—

Amendment of  
section 143.

(a) in sub-section (1), in clause (a), after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that no adjustment shall be made under sub-clause (vi) in relation to a return furnished for the assessment year commencing on or after the 1st day of April, 2018;”

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

“(3A) The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of making assessment of total income or loss of the assessee under sub-section (3) so as to impart greater efficiency, transparency and accountability by—

(a) eliminating the interface between the Assessing Officer and the assessee in the course of proceedings to the extent technologically feasible;

(b) optimising utilisation of the resources through economies of scale and functional specialisation;

(c) introducing a team-based assessment with dynamic jurisdiction.

(3B) The Central Government may, for the purpose of giving effect to the scheme made under sub-section (3A), by notification in the Official Gazette, direct that any of the provisions of this Act relating to assessment of total income or loss shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification.

Provided that no direction shall be issued after the 31st day of March, 2020.

(3C) Every notification issued under sub-section (3A) and sub-section (3B) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.”

Substitution of new sections 145A and 145B for section 145A.

Method of accounting in certain cases.

47. For section 145A of the Income-tax Act, the following sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017, namely:—

‘145A. For the purpose of determining the income chargeable under the head “Profits and gains of business or profession”,—

(i) the valuation of inventory shall be made at lower of actual cost or net realisable value computed in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145;

(ii) the valuation of purchase and sale of goods or services and of inventory shall be adjusted to include the amount of any tax, duty, cess or fee (by whatever name called) actually paid or incurred by the assessee to bring the goods or services to the place of its location and condition as on the date of valuation;

(iii) the inventory being securities not listed on a recognised stock exchange, or listed but not quoted on a recognised stock exchange with regularity from time to time, shall be valued at actual cost initially recognised in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145;

(iv) the inventory being securities other than those referred to in clause (iii), shall be valued at lower of actual cost or net realisable value in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145:

Provided that the inventory being securities held by a scheduled bank or public financial institution shall be valued in accordance with the income computation and disclosure standards notified under sub-section (2) of section 145 after taking into account the extant guidelines issued by the Reserve Bank of India in this regard:

Provided further that the comparison of actual cost and net realisable value of securities shall be made category-wise.

*Explanation 1.*—For the purposes of this section, any tax, duty, cess or fee (by whatever name called) under any law for the time being in force, shall include all such payment notwithstanding any right arising as a consequence to such payment.

*Explanation 2.*—For the purposes of this section,—

(a) “public financial institution” shall have the meaning assigned to it in clause (72) of section 2 of the Companies Act, 2013;

18 of 2013.

(b) “recognised stock exchange” shall have the meaning assigned to it in clause (ii) of *Explanation 1* to clause (5) of section 43;

(c) “scheduled bank” shall have the meaning assigned to it in clause (ii) of the *Explanation* to clause (viii) of sub-section (1) of section 36.

Taxability of certain income.

145B. (1) Notwithstanding anything to the contrary contained in section 145, the interest received by an assessee on any compensation or on enhanced compensation, as the case may be, shall be deemed to be the income of the previous year in which it is received.

(2) Any claim for escalation of price in a contract or export incentives shall be deemed to be the income of the previous year in which reasonable certainty of its realisation is achieved.

(3) The income referred to in sub-clause (xviii) of clause (24) of section 2 shall be deemed to be the income of the previous year in which it is received, if not charged to income-tax in any earlier previous year.'...

48. In section 193 of the Income-tax Act, in the proviso, in clause (iv), in the proviso, after the figures, words and brackets "8% Savings (Taxable) Bonds, 2003", the words, figures and brackets "or 7.75% Savings (Taxable) Bonds, 2018" shall be inserted.

Amendment  
of section  
193.

49. In section 194A of the Income-tax Act, in sub-section (3), in clause (i), after the second proviso, the following shall be inserted, namely:—

Amendment  
of section  
194A.

'Provided also that in case of payee being a senior citizen, the provisions of sub-clause (a), sub-clause (b), and sub-clause (c) shall have effect as if for the words "ten thousand rupees", the words "fifty thousand rupees" had been substituted.

*Explanation.*—For the purposes of this clause, "senior citizen" means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year.'

50. In section 245-O of the Income-tax Act,—

Amendment  
of section  
245-O.

(i) in sub-section (1), the following proviso shall be inserted, namely:—

52 of 1962.

"Provided that the Authority shall cease to act as an Authority for Advance Rulings for the purposes of Chapter V of the Customs Act, 1962 on and from the date of appointment of the Customs Authority for Advance Rulings under section 28EA of that Act.";

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

52 of 1962.

"(1A) On and from the date of appointment of the Customs Authority for Advance Rulings referred to in the proviso to sub-section (1), the Authority shall act as an Appellate Authority, for the purpose of Chapter V of the Customs Act, 1962:

52 of 1962.

Provided that the Authority shall not admit any appeal against any ruling or order passed earlier by it in the capacity of the Authority for Advance Rulings in relation to any matter under Chapter V of the Customs Act, 1962 after the date of such appointment of the Customs Authority for Advance Rulings.";

(iii) after sub-section (7), the following proviso shall be inserted, namely:—

"Provided that where the Authority is dealing with an application seeking advance ruling in any matter relating to this Act, the revenue Member of the Bench shall be such Member as referred to in sub-clause (i) of clause (c) of sub-section (3)."

52 of 1962.

51. In section 245Q of the Income-tax Act, in sub-section (1), the words, letter and figures "or under Chapter V of the Customs Act, 1962" shall be omitted with effect from the date of appointment of the Customs Authority for Advance Rulings under section 28EA of the Customs Act, 1962.

Amendment  
of section  
245Q.

52. In section 253 of the Income-tax Act, in sub-section (1), in clause (a), after the word, figures and letter "section 271A", the word, figures and letter "section 271J" shall be inserted.

Amendment  
of section  
253.

53. In section 271FA of the Income-tax Act,—

Amendment  
of section  
271FA.

(a) for the words "one hundred rupees", the words "five hundred rupees" shall be substituted;

(b) for the words "five hundred rupees", the words "one thousand rupees" shall be substituted.

54. In section 276CC of the Income-tax Act, in the proviso, in clause (ii), in sub-clause (b), for the words "tax payable by him", the words "tax payable by such person, not being a company," shall be substituted.

Amendment  
of section  
276CC.

Amendment  
of section  
286.

55. In section 286 of the Income-tax Act,—

(a) in sub-section (2), for the words, brackets and figures “on or before the due date specified under sub-section (1) of section 139, for furnishing the return of income for the relevant accounting year”, the words “within a period of twelve months from the end of the said reporting accounting year” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017;

(b) in sub-section (3), after the word, brackets and figure “sub-section (2)”, the words, brackets and figure “and sub-section (4)” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017;

(c) in sub-section (4),—

(i) after the words “reporting accounting year”, the words “within the period as may be prescribed” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017;

(ii) clause (a) shall be relettered as clause (aa) thereof and before clause (aa) as so relettered, the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2017, namely:—

“(a) where the parent entity is not obligated to file the report of the nature referred to in sub-section (2);”;

(d) in sub-section (5),—

(i) in the opening portion, for the words “in the said sub-section”, the words “by that country or territory” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017;

(ii) in clause (e), for the word “entities”, the word “entity” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017;

(e) in sub-section (9),—

(A) for clause (b), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017, namely:—

“(b) “agreement” means a combination of all of the following agreements, namely:—

(i) an agreement entered into under sub-section (1) of section 90 or sub-section (1) of section 90A; and

(ii) an agreement for exchange of the report referred to in sub-section (2) and notified by the Central Government;”;

(B) in clause (d), in sub-clause (iii), for the words, brackets and figures “clause (i) or clause (ii)”, the words, brackets and figures “sub-clause (i) or sub-clause (ii)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017;

(C) in clause (h), in the long line, for the words, brackets and figures “clause (i) or clause (ii)”, the words, brackets and figures “sub-clause (i) or sub-clause (ii)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017;

(D) in clause (j), for the word, brackets and figure “sub-section (2)”, the words, brackets and figures “sub-sections (2) and (4)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2017.



## CHAPTER IV

## INDIRECT TAXES

## Customs

52 of 1962

56. Throughout the Customs Act, 1962 (hereinafter referred to as the Customs Act), for the words "import manifest" and "export manifest", wherever they occur, the words "arrival manifest or import manifest" and "departure manifest or export manifest" shall, respectively, be substituted, and such other consequential amendments as the rules of grammar may require shall also be made.

Substitution of references to certain expressions by certain other expressions.

57. In the Customs Act, in section 1, in sub-section (2), after the word "India", the words "and, save as otherwise provided in this Act, it applies also to any offence or contravention thereunder committed outside India by any person" shall be inserted.

Amendment of section 1.

58. In the Customs Act, in section 2,—

Amendment of section 2.

(i) for clause (2), the following clause shall be substituted, namely:—

51 of 1975

'(2) "assessment" means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to—

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods,

and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is *nil*;

(ii) in clause (6), for the words "Central Board of Excise and Customs", the words "Central Board of Indirect Taxes and Customs" shall be substituted;

(iii) in clause (28), for the words and figure "contiguous zone of India under section 5", the words and figure "Exclusive Economic Zone under section 7" shall be substituted;

(iv) after clause (30A), the following clause shall be inserted, namely:—

'(30AA) "notification" means notification published in the Official Gazette and the expression "notify" with its cognate meaning and grammatical variation shall be construed accordingly;'

59. In the Customs Act, in section 11, after sub-section (2), the following sub-section shall be inserted with effect from such date as the Central Government may, by notification

Amendment of section 11.

in the Official Gazette, appoint, namely:—

“(3) Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.”

Amendment  
of section 17.

60. In the Customs Act, in section 17,—

(i) in sub-section (2),—

(a) for the words “the self-assessment of such goods”, the words, figures and brackets “the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1)” shall be substituted;

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

“Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.”;

(ii) in sub-section (3), for the words “verification of self-assessment”, the words “the purposes of verification” shall be substituted;

(iii) in sub-section (5), the words “regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act” shall be omitted;

(iv) sub-section (6) shall be omitted.

Amendment of  
section 18.

61. In the Customs Act, in section 18,—

(i) in sub-section (1), in the opening portion, after the word and figures “section 46”, the words and figures “and section 50” shall be inserted;

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

“(1A) Where, pursuant to the provisional assessment under sub-section (1), if any document or information is required by the proper officer for final assessment, the importer or exporter, as the case may be, shall submit such document or information within such time, and the proper officer shall finalise the provisional assessment within such time and in such manner, as may be prescribed.”;

(iii) in sub-section (3), for the figures and letters “28AB”, the figures and letters “28AA” shall be substituted and shall be deemed to have been substituted retrospectively with effect from the 8th day of April, 2011.

Insertion of  
new sections  
25A and 25B.

62. In the Customs Act, after section 25, the following sections shall be inserted, namely:—

Inward  
processing of  
goods.

“25A. Where the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification, exempt such of the goods which are imported for the purposes of repair, further processing or manufacture, as may be specified therein, from the whole or any part of duty of customs leviable thereon, subject to the following conditions, namely:—

(a) the goods shall be re-exported after such repair, further processing or manufacture, as the case may be, within a period of one year from the date on which the order for clearance of the imported goods is made;

(b) the imported goods are identifiable in the export goods; and

(c) such other conditions as may be specified in that notification.

25B. Notwithstanding anything contained in section 20, where the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification, exempt such of the goods which are re-imported after being exported for the purposes of repair, further processing or manufacture, as may be specified therein, from the whole or any part of duty of customs leviable thereon, subject to the following conditions, namely:—

Outward processing of goods.

- (a) the goods shall be re-imported into India after such repair, further processing or manufacture, as the case may be, within a period of one year from the date on which the order permitting clearance for export is made;
- (b) the exported goods are identifiable in the re-imported goods; and
- (c) such other conditions as may be specified in that notification.”

63. In the Customs Act, in section 28,—

Amendment of section 28.

(i) in sub-section (1), in clause (a), the following proviso shall be inserted, namely:—

“Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;”

(ii) after sub-section (7), the following sub-section shall be inserted, namely:—

“(7A) Save as otherwise provided in clause (a) of sub-section (1) or in sub-section (4), the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed, and the provisions of this section shall apply to such supplementary notice as if it was issued under the said sub-section (1) or sub-section (4).”

(iii) in sub-section (9),—

(a) the words “where it is possible to do so”, at both the places where they occur, shall be omitted;

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

“Provided that where the proper officer fails to so determine within the specified period, any officer senior in rank to the proper officer may, having regard to the circumstances under which the proper officer was prevented from determining the amount of duty or interest under sub-section (8), extend the period specified in clause (a) to a further period of six months and the period specified in clause (b) to a further period of one year:

Provided further that where the proper officer fails to determine within such extended period, such proceeding shall be deemed to have concluded as if no notice had been issued.”

(iv) after sub-section (9), the following sub-section shall be inserted, namely:—

“(9A) Notwithstanding anything contained in sub-section (9), where the proper officer is unable to determine the amount of duty or interest under sub-section (8) for the reason that—

(a) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or

(b) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or

(c) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or

(d) the Settlement Commission has admitted an application made by the person concerned,

the proper officer shall inform the person concerned the reason for non-determination of the amount of duty or interest under sub-section (8) and in such case, the time specified in sub-section (9) shall apply not from the date of notice, but from the date when such reason ceases to exist.”;

(v) after sub-section (10), the following sub-sections shall be inserted, namely:—

“(10A) Notwithstanding anything contained in this Act, where an order for refund under sub-section (2) of section 27 is modified in any appeal and the amount of refund so determined is less than the amount refunded under said sub-section, the excess amount so refunded shall be recovered along with interest thereon at the rate fixed by the Central Government under section 28AA, from the date of refund up to the date of recovery, as a sum due to the Government.

(10B) A notice issued under sub-section (4) shall be deemed to have been issued under sub-section (1), if such notice demanding duty is held not sustainable in any proceeding under this Act, including at any stage of appeal, for the reason that the charges of collusion or any wilful mis-statement or suppression of facts to evade duty has not been established against the person to whom such notice was issued and the amount of duty and the interest thereon shall be computed accordingly.”;

(vi) after *Explanation 3*, the following *Explanation* shall be inserted, namely:—

“*Explanation 4*.—For the removal of doubts, it is hereby declared that in cases where notice has been issued for non-levy, not paid, short-levy or short-paid or erroneous refund after the 14th day of May, 2015, but before the date on which the Finance Bill, 2018 receives the assent of the President, they shall continue to be governed by the provisions of section 28 as it stood immediately before the date on which such assent is received.”.

Amendment of  
section 28E.

64. In the Customs Act, in section 28E,—

(i) clause (a) shall be omitted;

(ii) for clause (b), the following clause shall be substituted, namely:—

“(b) “advance ruling” means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation;”;

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

“(ba) “Appellate Authority” means the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961;”;

43 of 1961.

(iv) for clause (c), the following clause shall be substituted, namely:—

“(c) “applicant” means any person,—

(i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992; or

22 of 1992.

(ii) exporting any goods to India; or

(iii) with a justifiable cause to the satisfaction of the Authority,

who makes an application for advance ruling under section 28H;”;

(v) for clause (e), the following clause shall be substituted, namely:—

“(e) “Authority” means the Customs Authority for Advance Rulings appointed under section 28EA;”;

(vi) in clause (f), for the word "Authority", the words "Appellate Authority" shall be substituted;

(vii) in clause (g), for the word "Authority", the words "Appellate Authority" shall be substituted.

65. In the Customs Act, after section 28E, the following section shall be inserted, namely:—

Insertion of new section 28EA.

"28EA. (1) The Board may, for the purposes of giving advance rulings under this Act, by notification, appoint an officer of the rank of Principal Commissioner of Customs or Commissioner of Customs to function as a Customs Authority for Advance Rulings:

Customs Authority for Advance Rulings.

Provided that till the date of appointment of the Customs Authority for Advance Rulings, the existing Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 shall continue to be the Authority for giving advance rulings for the purposes of this Act.

43 of 1961.

(2) The offices of the Authority may be established in New Delhi and at such other places, as the Board may deem fit.

(3) Subject to the provisions of this Act, the Authority shall exercise the powers and authority conferred on it by or under this Act."

66. In the Customs Act, in section 28F,—

Amendment of section 28F.

(i) in sub-section (1),—

(a) in the opening paragraph, for the words "the Authority for giving advance rulings for the purposes of this Act and the said Authority", the words "the Appellate Authority for deciding appeal under this Chapter and the said Appellate Authority" shall be substituted;

(b) in the proviso, for the word "Authority", the words "Appellate Authority" shall be substituted;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) On and from the date of appointment of the Customs Authority for Advance Rulings, every application and proceeding pending before the erstwhile Authority for Advance Rulings shall stand transferred to the Authority from the stage at which such application or proceeding stood as on the date of such appointment."

67. In the Customs Act, in section 28H,—

Amendment of section 28H.

(i) in sub-section (2),—

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

"(d) applicability of notifications issued in respect of tax or duties under this Act or the Customs Tariff Act, 1975 or any tax or duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act or the Customs Tariff Act;";

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

"(f) any other matter as the Central Government may, by notification, specify.";

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) The applicant may be represented by any person resident in India who is authorised in this behalf.

51 of 1975.

*Explanation.*—For the purposes of this sub-section “resident” shall have the same meaning as assigned to it in clause (42) of section 2 of the Income-tax Act, 1961.’.

43 of 1961.

Amendment of section 28-I.

68. In the Customs Act, in section 28-I, in sub-section (6), for the words “six months”, the words “three months” shall be substituted.

Amendment of section 28K.

69. In the Customs Act, in section 28K, in sub-section (1),—

(i) the brackets and words “(after excluding the period beginning with the date of such advance ruling and ending with the date of order under this sub-section)” shall be omitted;

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

“Provided that in computing the period of two years referred to in clause (a) of sub-section (1) of section 28, or five years referred to in sub-section (4) thereof, for service of notice for recovery of any duty not levied, short-levied, not paid or short-paid on account of the advance ruling, the period beginning with the date of such advance ruling and ending with the date of the order under this sub-section shall be excluded.”.

Insertion of new section 28KA.

70. In the Customs Act, after section 28K, the following section shall be inserted with effect from such date as the Central Government may, by notification, appoint, namely:—

Appeal.

“28KA. (1) Any officer authorised by the Board, by notification, or the applicant may file an appeal to the Appellate Authority against any ruling or order passed by the Authority, within sixty days from the date of the communication of such ruling or order, in such form and manner as may be prescribed:

Provided that where the Appellate Authority is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period so specified, it may allow a further period of thirty days for filing such appeal.

(2) The provisions of sections 28-I and 28J shall, *mutatis mutandis*, apply to the appeal under this section.”.

Amendment of section 28L.

71. In the Customs Act, in section 28L, for the word “Authority” wherever it occurs, the words “Authority or Appellate Authority” shall be substituted.

Substitution of new section for section 28M.

72. In the Customs Act, for section 28M, the following section shall be substituted, namely:—

Procedure for Authority and Appellate Authority.

“28M. (1) The Authority shall follow such procedure as may be prescribed.

(2) The Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of its powers and authority under this Act.”.

Amendment of section 30.

73. In the Customs Act, in section 30, in sub-section (1),—

(i) after the words “imported goods”, the words “or export goods” shall be inserted;

(ii) for the words “the prescribed form”, the words “such form and manner as may be prescribed” shall be substituted.

Amendment of section 41.

74. In the Customs Act, in section 41, in sub-section (1),—

(i) after the words “export goods”, the words “or imported goods” shall be inserted;

(ii) for the words “the prescribed form”, the following shall be substituted, namely:—

“such form and manner as may be prescribed and in case, the person-in-charge fails to deliver the departure manifest or export manifest or the export

report or any part thereof within such time, and the proper officer is satisfied that there is no sufficient cause for such delay, such person-in-charge shall be liable to pay penalty not exceeding fifty thousand rupees”.

75. In the Customs Act, in section 45, in sub-section (2), in clause (b), after the words “proper officer”, the words “or in such manner as may be prescribed” shall be inserted. Amendment of section 45.

76. In the Customs Act, in section 46,—

Amendment of section 46.

(i) in sub-section (1),—

(a) after the word “electronically”, at both the places where it occurs, the words “on the customs automated system” shall be inserted;

(b) for the words “in the prescribed form”, the words “in such form and manner as may be prescribed” shall be substituted;

(ii) in sub-section (3), in the first proviso, for the words “within thirty days of”, the words “at any time not exceeding thirty days prior to” shall be substituted;

(iii) in sub-section (4), for the words “relating to the imported goods”, the words “and such other documents relating to the imported goods as may be prescribed” shall be substituted;

(iv) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) The importer who presents a bill of entry shall ensure the following, namely:—

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.”.

77. In the Customs Act, in section 47, in sub-section (1), in the proviso, for the words “Provided that”, the following shall be substituted, namely:— Amendment of section 47.

“Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:

Provided further that”.

78. In the Customs Act, in section 50,—

Amendment of section 50.

(i) in sub-section (1),—

(a) after the word “electronically”, at both the places where it occurs, the words “on the customs automated system” shall be inserted;

(b) for the words “in the prescribed form”, the words “in such form and manner as may be prescribed” shall be substituted;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:—

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.”.

Amendment  
of section 51.

79. In the Customs Act, in section 51, in sub-section (1), in the proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:

Provided further that”.

Insertion of  
new Chapter  
VIA.

80. In the Customs Act, after Chapter VII, the following Chapter shall be inserted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, namely:—

#### “CHAPTER VIA

##### PAYMENTS THROUGH ELECTRONIC CASH LEDGER

Payment of  
duty, interest,  
penalty, etc.

51A. (1) Every deposit made towards duty, interest, penalty, fee or any other sum payable by a person under the provisions of this Act or under the Customs Tariff Act, 1975 or under any other law for the time being in force or the rules and regulations made thereunder, using authorised mode of payment shall, subject to such conditions and restrictions, be credited to the electronic cash ledger of such person, to be maintained in such manner, as may be prescribed.

51 of 1975.

(2) The amount available in the electronic cash ledger may be used for making any payment towards duty, interest, penalty, fees or any other sum payable under the provisions of this Act or under the Customs Tariff Act, 1975 or under any other law for the time being in force or the rules and regulations made thereunder in such manner and subject to such conditions and within such time as may be prescribed.

51 of 1975.

(3) The balance in the electronic cash ledger, after payment of duty, interest, penalty, fee or any other amount payable, may be refunded in such manner as may be prescribed.

(4) Notwithstanding anything contained in this section, if the Board is satisfied that it is necessary or expedient so to do, it may, by notification, exempt the deposits made by such class of persons or with respect to such categories of goods, as may be specified in the notification, from all or any of the provisions of this section.”.

Amendment  
of section 54.

81. In the Customs Act, in section 54, in sub-section (1),—

(i) for the words “the prescribed form”, the words “such form and manner as may be prescribed” shall be substituted;

(ii) in the proviso, for the words “the prescribed form”, the words “such form and manner as may be prescribed” shall be substituted.

Amendment  
of section 60.

82. In the Customs Act, in section 60, in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that such order may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria.”.

Amendment  
of section 68.

83. In the Customs Act, in section 68,—

(a) in the first proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria:

Provided further that”;



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

84. In the Customs Act, in section 69, in sub-section (1), the following proviso shall be inserted, namely:—

Amendment of section 69.

"Provided that the order referred to in clause (c) may also be made electronically through the customs automated system on the basis of risk evaluation through appropriate selection criteria."

85. In the Customs Act, in section 74, in sub-section (1), in clause (iii), for the word and figures "section 82", the words, brackets, letter and figures "clause (a) of section 84" shall be substituted.

Amendment of section 74.

86. In the Customs Act, in section 75, in sub-section (1), for the word and figures "section 82", the words, brackets, letter and figures "clause (a) of section 84" shall be substituted.

Amendment of section 75.

87. In the Customs Act, in Chapter XI, in the heading, for the word "POST", the words "POST, COURIER" shall be substituted.

Amendment of Chapter heading.

88. In the Customs Act, in section 83,—

Amendment of section 83.

(a) for the word "post", wherever it occurs, the words "post or courier" shall be substituted;

(b) for the words "postal authorities" at both the places where they occur, the words "postal authorities or the authorised courier" shall be substituted.

89. In the Customs Act, in section 84, for the word "post", wherever it occurs, the words "post or courier" shall be substituted.

Amendment of section 84.

90. In the Customs Act, after Chapter XII, the following Chapter shall be inserted, namely:—

Insertion of new Chapter XIIA.

#### 'CHAPTER XIIA

##### AUDIT

99A. The proper officer may carry out the audit of assessment of imported goods or export goods or of an auditee under this Act either in his office or in the premises of the auditee in such manner as may be prescribed.

Audit.

*Explanation.*—For the purposes of this section, "auditee" means a person who is subject to an audit under this section and includes an importer or exporter or custodian approved under section 45 or licensee of a warehouse and any other person concerned directly or indirectly in clearing, forwarding, stocking, carrying, selling or purchasing of imported goods or export goods or dutiable goods.

91. In the Customs Act, after section 109, the following section shall be inserted, namely:—

Insertion of new section 109A.

'109A. Notwithstanding anything contained in this Act, the proper officer or any other officer authorised by him in this behalf, may undertake controlled delivery of any consignment of such goods and in such manner as may be prescribed, to—

Power to undertake controlled delivery.

(a) any destination in India; or

(b) a foreign country, in consultation with the competent authority of such country to which such consignment is destined.

*Explanation.*—For the purposes of this section "controlled delivery" means the procedure of allowing consignment of such goods to pass out of, or into, the territory of India with the knowledge and under the supervision of proper officer for identifying the persons involved in the commission of an offence or contravention under this Act.

Amendment of  
section 110.

92. In the Customs Act, in section 110, in sub-section (2), for the proviso, the following provisos shall be substituted, namely:—

“Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.”.

Amendment of  
section 122.

93. In the Customs Act, in section 122, for clauses (b) and (c), the following clause shall be substituted, namely:—

“(b) up to such limit, by such officers, as the Board may, by notification, specify.”.

Amendment of  
section 124.

94. In the Customs Act, in section 124, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.”.

Amendment of  
section 125.

95. In the Customs Act, in section 125,—

(i) in sub-section (1), in the proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that”;

(ii) after sub-section (2), the following shall be inserted, namely:—

“(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

*Explanation.*—For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.”.

Amendment of  
section 128A.

96. In the Customs Act, in section 128A, in sub-section (3), for the words “just and proper, confirming, modifying or annulling the decision or order appealed against”, the following shall be substituted, namely:—

“just and proper,—

(a) confirming, modifying or annulling the decision or order appealed against; or

(b) referring the matter back to the adjudicating authority with directions for fresh adjudication or decision, as the case may be, in the following cases, namely:—

(i) where an order or decision has been passed without following the principles of natural justice; or

(ii) where no order or decision has been passed after re-assessment under section 17; or

(iii) where an order of refund under section 27 has been issued by crediting the amount to Fund without recording any finding on the evidence produced by the applicant.”

97. In the Customs Act, after section 143, the following section shall be inserted, namely:—

Insertion of new section 143AA.

“143AA. Notwithstanding anything contained in any other provision of this Act, the Board may, for the purposes of facilitation of trade, take such measures or prescribe separate procedure or documentation for a class of importers or exporters or for categories of goods or on the basis of the modes of transport of goods, in order to,—

Power to simplify or provide different procedure, etc., to facilitate trade.

- (a) maintain transparency in the import and export documentation; or
- (b) expedite clearance or release of goods entered for import or export; or
- (c) reduce the transaction cost of clearance of importing or exporting goods; or
- (d) maintain balance between customs control and facilitation of legitimate trade.”

98. In the Customs Act, after section 151A, the following section shall be inserted, namely:—

Insertion of new section 151B.

“151B. (1) The Central Government may enter into an agreement or any other arrangement with the Government of any country outside India or with such competent authorities of that country, as it deems fit, for facilitation of trade, enforcing the provisions of this Act and exchange of information for trade facilitation, effective risk analysis, verification of compliance and prevention, combating and investigation of offences under the provisions of this Act or under the corresponding laws in force in that country.

Reciprocal arrangement for exchange of information facilitating trade.

(2) The Central Government may, by notification, direct that the provisions of this section shall apply to the contracting State with which reciprocal agreement or arrangements have been made, subject to such conditions, exceptions or qualifications as may be specified in that notification.

(3) Subject to the provisions of sub-section (2), the information received under sub-section (1) may also be used as evidence in investigations and proceedings under this Act.

(4) Where the Central Government has entered into a multilateral agreement for exchange of information or documents for the purpose of verification of compliance in identified cases, the Board shall specify the procedure for such exchange, the conditions subject to which such exchange shall be made and designation of the person through whom such information shall be exchanged.

(5) Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3), anything done or any action taken or purported to have been done or taken, in pursuance to any agreement entered into or any other arrangement made by the Central Government prior to the date on which the Finance Bill, 2018 receives the assent of the President, shall be deemed to have been done or taken under the provisions of this section.

*Explanation.*—For the purposes of this section, the expressions,—

(i) “contracting State” means any country outside India in respect of which agreement or arrangements have been made by the Central Government

with the Government or authority of such country through an agreement or otherwise;

(ii) "corresponding law" means any law in force in the contracting State corresponding to any of the provisions of this Act or dealing with offences in that country corresponding to any of the offences under this Act.

Substitution of  
new section for  
section 153.

99. In the Customs Act, for section 153, the following section shall be substituted, namely:—

Modes for  
service of notice,  
order, etc.

"153. (1) An order, decision, summons, notice or any other communication under this Act or the rules made thereunder may be served in any of the following modes, namely:—

(a) by giving or tendering it directly to the addressee or importer or exporter or his customs broker or his authorised representative including employee, advocate or any other person or to any adult member of his family residing with him;

(b) by a registered post or speed post or courier with acknowledgement due, delivered to the person for whom it is issued or to his authorised representative, if any, at his last known place of business or residence;

(c) by sending it to the e-mail address as provided by the person to whom it is issued, or to the e-mail address available in any official correspondence of such person;

(d) by publishing it in a newspaper widely circulated in the locality in which the person to whom it is issued is last known to have resided or carried on business; or

(e) by affixing it in some conspicuous place at the last known place of business or residence of the person to whom it is issued and if such mode is not practicable for any reason, then, by affixing a copy thereof on the notice board of the office or uploading on the official website, if any.

(2) Every order, decision, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed or uploaded in the manner provided in sub-section (1).

(3) When such order, decision, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved."

Amendment  
of section  
157.

100. In the Customs Act, in section 157, in sub-section (2),—

(i) in clause (a), after the word "form", the words "and manner to deliver or present" shall be inserted;

(ii) for clause (d); the following clauses shall be substituted, namely:—

"(d) the time and manner of finalisation of provisional assessment;

(e) the manner of conducting pre-notice consultation;

(f) the circumstances under which, and the manner in which, supplementary notice may be issued;

(g) the form and manner in which an application for advance ruling or appeal shall be made, and the procedure for the Authority, under Chapter VB;

(h) the manner of clearance or removal of imported or export goods;

(i) the documents to be furnished in relation to imported goods;

(j) the conditions, restrictions and the manner of making deposits in electronic cash ledger, the utilisation and refund therefrom and the manner of maintaining such ledger;

(k) the manner of conducting audit;

(l) the goods for controlled delivery and the manner thereof;

(m) the measures and separate procedure or documentation for a class of importers or exporters or categories of goods or on the basis of the modes of transport of goods.”.

52 of 1962

51 of 1975

101. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 850 (E), dated the 8th July, 2017, amending the notification number G.S.R. 785 (E), dated the 30th June, 2017 which was issued in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 and sub-section (12) of section 3 of the Customs Tariff Act, 1975, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017:

Amendment of notification issued under sub-section (1) of section 25 of Customs Act and sub-section (12) of section 3 of Customs Tariff Act, retrospectively.

(2) Refund shall be made of all such integrated tax which has been collected, but which would not have been so collected, had the amendment made *vide* the notification referred to in sub-section (1) been in force at all material times:

Provided that an application for claim of integrated tax shall be made within a period of six months from the date on which the Finance Bill, 2018 receives the assent of the President.

#### Customs Tariff

51 of 1975

102. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in section 3,—

Amendment of Customs Tariff Act, 1975.

(i) in sub-section (7), after the word, brackets and figure “sub-section (8)”, the words, brackets, figure and letter “or sub-section (8A), as the case may be” shall be inserted;

(ii) after sub-section (8), the following sub-section shall be inserted, namely:—

52 of 1962

“(8A) Where the goods deposited in a warehouse under the provisions of the Customs Act, 1962 are sold to any person before clearance for home consumption or export under the said Act, the value of such goods for the purpose of calculating the integrated tax under sub-section (7) shall be,—

(a) where the whole of the goods are sold, the value determined under sub-section (8) or the transaction value of such goods, whichever is higher; or

(b) where any part of the goods is sold, the proportionate value of such goods as determined under sub-section (8) or the transaction value of such goods, whichever is higher:

Provided that where the whole of the warehoused goods or any part thereof are sold more than once before such clearance for home consumption or export, the transaction value of the last such transaction shall be the transaction value for the purposes of clause (a) or clause (b):

Provided further that in respect of warehoused goods which remain unsold, the value or the proportionate value, as the case may be, of such goods shall be determined in accordance with the provisions of sub-section (8).

*Explanation.*— For the purposes of this sub-section, the expression “transaction value”, in relation to warehoused goods, means the amount paid or payable as consideration for the sale of such goods.”;

(iii) in sub-section (9), after the word, brackets and figures "sub-section (10)", the words, brackets, figures and letter "or sub-section (10A), as the case may be" shall be inserted;

(iv) after sub-section (10), the following sub-section shall be inserted, namely:—

'(10A) Where the goods deposited in a warehouse under the provisions of the Customs Act, 1962 are sold to any person before clearance for home consumption or export under the said Act, the value of such goods for the purpose of calculating the goods and services tax compensation cess under sub-section (9) shall be,—

(a) where the whole of the goods are sold, the value determined under sub-section (10) or the transaction value of such goods, whichever is higher; or

(b) where any part of the goods is sold, the proportionate value of such goods as determined under sub-section (10) or the transaction value of such goods, whichever is higher:

Provided that where the whole of the warehoused goods or any part thereof are sold more than once before such clearance for home consumption or export, the transaction value of the last of such transaction shall be the transaction value for the purposes of clause (a) or clause (b):

Provided further that in respect of warehoused goods which remain unsold, the value or the proportionate value, as the case may be, of such goods shall be determined in accordance with the provisions of sub-section (10).

*Explanation.*—For the purposes of this sub-section, the expression "transaction value", in relation to warehoused goods, means the amount paid or payable as consideration for the sale of such goods.'

Amendment  
of First  
Schedule.

103. In the Customs Tariff Act, the First Schedule,—

(a) shall be amended in the manner specified in the Second Schedule;

(b) shall also be amended in the manner specified in the Third Schedule.

Amendment  
of Second  
Schedule.

104. In the Customs Tariff Act,—

(a) in the Second Schedule, after Note 3, the following Note shall be inserted, namely:—

"4. In respect of all other goods which are not covered under column (2) of this Schedule, the rate of duty shall be 'Nil'";

(b) the Second Schedule shall be amended in the manner specified in the Fourth Schedule.

#### Service tax

Special provision  
for exemption  
from service tax in  
certain cases  
relating to life  
insurance  
services provided  
by Naval Group  
Insurance Fund  
to personnel of  
Coast Guard,  
retrospectively.

105. (1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July, 2012, or in section 66B, as it stood prior to the 1st day of July, 2017, of Chapter V of the Finance Act, 1994, as it stood prior to its omission vide section 173 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Chapter), no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by the Naval Group Insurance Fund by way of life insurance to personnel of Coast Guard under the Group Insurance Schemes of the Central Government, during the period commencing from the 10th day of September, 2004 and ending with the 30th day of June, 2017 (both days inclusive).

32 of 1994.

12 of 2017.

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times:

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2018 receives the assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

32 of 1994.  
12 of 2017.

106. (1) Notwithstanding anything contained in section 66B of Chapter V of the Finance Act, 1994, as it stood prior to its omission *vide* section 173 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Chapter), no service tax shall be levied or collected in respect of taxable services provided or agreed to be provided by the Goods and Services Tax Network to the Central Government or the State Government or the Union territory Administration, during the period commencing from the 28th day of March, 2013 and ending with the 30th day of June, 2017 (both days inclusive).

Special provision for exemption from service tax in certain cases relating to services provided or agreed to be provided by Goods and Services Tax Network, retrospectively.

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times:

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2018 receives the assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

32 of 1994.  
12 of 2017.

107. (1) Notwithstanding anything contained in section 66B of Chapter V of the Finance Act, 1994, as it stood prior to its omission *vide* section 173 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Chapter), no service tax, leviable on the consideration paid to the Government in the form of Government's share of profit petroleum, as defined in the contract entered into by the Government in this behalf, shall be levied or collected in respect of taxable services provided or agreed to be provided by the Government by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, during the period commencing from the 1st day of April, 2016 and ending with the 30th day of June, 2017 (both days inclusive).

Special provision for retrospective exemption from service tax on Government's share of profit petroleum.

(2) Refund shall be made of all such service tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times:

Provided that an application for the claim of refund of service tax shall be made within a period of six months from the date on which the Finance Bill, 2018 receives the assent of the President.

(3) Notwithstanding the omission of the said Chapter, the provisions of the said Chapter shall apply for refund under this section retrospectively as if the said Chapter had been in force at all material times.

## CHAPTER V

### REPEAL AND SAVINGS OF CERTAIN ENACTMENTS

108. (1) The enactments specified in the third column of the Fifth Schedule are hereby repealed to the extent specified in the fourth column thereof.

Repeal and savings of certain enactments.

(2) Notwithstanding the repeal under sub-section (1), such repeal shall not—

(a) affect any other law in which the repealed enactment has been applied, incorporated or referred to;

(b) affect the validity, invalidity, effect or consequences of anything already done or suffered or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing under the repealed enactment;

(c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

(d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

(3) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals. 10 of 1897.

Collection and payment of arrears of duties.

109. Notwithstanding the repeal of the enactments specified in the Fifth Schedule, the proceeds of duties levied under the said enactments immediately preceding the date on which the Finance Bill, 2018 receives the assent of the President, shall,—

(i) if collected by the collecting agencies but not paid into the Reserve Bank of India; or

(ii) if not collected by the collecting agencies,

be paid, or collected and paid, as the case may be, into the Reserve Bank of India for being credited to the Consolidated Fund of India.

## CHAPTER VI

### SOCIAL WELFARE SURCHARGE

Social Welfare Surcharge on imported goods.

110. (1) There shall be levied and collected, in accordance with the provisions of this Chapter, for the purposes of the Union, a duty of Customs, to be called a Social Welfare Surcharge, on the goods specified in the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), being the goods imported into India, to fulfil the commitment of the Government to provide and finance education, health and social security. 51 of 1975.

(2) The Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of money of the Social Welfare Surcharge levied under this Chapter for the purposes specified in sub-section (1), as it may consider necessary.

(3) The Social Welfare Surcharge levied under sub-section (1), shall be calculated at the rate of ten per cent. on the aggregate of duties, taxes and cesses which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue) under section 12 of the Customs Act, 1962 and any sum chargeable on the goods specified in sub-section (1) under any other law for the time being in force, as an addition to, and in the same manner as, a duty of customs, but not including— 52 of 1962.

(a) the safeguard duty referred to in sections 8B and 8C of the Customs Tariff Act;

(b) the countervailing duty referred to in section 9 of the Customs Tariff Act;

(c) the anti-dumping duty referred to in section 9A of the Customs Tariff Act;

(d) the Social Welfare Surcharge on imported goods levied under sub-section (1).

(4) The Social Welfare Surcharge on imported goods shall be in addition to any other duties of customs or tax or cess chargeable on such goods, under the Customs Act, 1962 or any other law for the time being in force. 52 of 1962.



52 of 1962.

(5) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to assessment, non-levy, short-levy, refunds, exemptions, interest, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the Social Welfare Surcharge on imported goods as they apply in relation to the levy and collection of duties of customs on such goods under the Customs Act, 1962 or the rules or the regulations, as the case may be.

## CHAPTER VII

## ROAD AND INFRASTRUCTURE CESS

111. (1) There shall be levied and collected, in accordance with the provisions of this Chapter, for the purposes of the Union, an additional duty of customs, to be called the Road and Infrastructure Cess, on the goods specified in the Sixth Schedule (hereinafter referred to as scheduled goods), being the goods imported into India at the rates specified in the said Schedule for the purpose of financing infrastructure projects.

Road and Infrastructure Cess on imported goods.

52 of 1962.

(2) The additional duty of the customs referred to in sub-section (1) shall be in addition to any other duties of customs chargeable on scheduled goods under the Customs Act, 1962 or any other law for the time being in force.

52 of 1962.

(3) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to assessment, non-levy, short-levy, refunds, exemptions, interest, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of scheduled goods as they apply in relation to the levy and collection of the duties of customs on scheduled goods under the said Act or the rules and regulations, as the case may be.

112. (1) There shall be levied and collected, in accordance with the provisions of this Chapter, for the purposes of the Union, an additional duty of excise, to be called the Road and Infrastructure Cess, on the goods specified in the Sixth Schedule (hereinafter referred to as scheduled goods), being the goods manufactured or produced, at the rates specified in the said Schedule for the purpose of financing infrastructure projects.

Road and Infrastructure Cess on excisable goods.

1 of 1944.

(2) The cess leviable under sub-section (1), chargeable on the scheduled goods shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, 1944 or any other law for the time being in force.

1 of 1944.

(3) The provisions of the Central Excise Act, 1944 and the rules made thereunder, including those relating to assessment, non-levy, short-levy, refunds, exemptions, interest, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the cess leviable under this section in respect of scheduled goods as they apply in relation to the levy and collection of the duties of excise on scheduled goods under the said Act or the rules, as the case may be.

## CHAPTER VIII

## MISCELLANEOUS

## PART I

## AMENDMENTS TO THE GOVERNMENT SAVINGS BANKS ACT, 1873

113. 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.

114. In the Government Savings Banks Act, 1873 (hereafter in this Part referred to as the principal Act), for the long title, the following shall be substituted, namely:—

Substitution of long title to Act 5 of 1873

“An Act to regulate and channelise the savings from general public into Government Savings Schemes.”.

Amendment  
of short title.

115. In the principal Act, in section 1, in the short title, for the word "Banks", the word "Promotion" shall be substituted.

Substitution  
of words  
"Authorised  
Officer" for  
the word  
"Secretary"  
throughout Act.

116. In the principal Act, for the word "Secretary", wherever it occurs, the words "Authorised Officer" shall be substituted.

Omission of  
section 2.

117. Section 2 of the principal Act shall be omitted.

Substitution of  
new sections 3,  
3A and 3B for  
section 3.

118. For section 3 of the principal Act, the following sections shall be substituted, namely:—

Definitions.

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

(a) "account" means an account opened under any of the Savings Schemes;

(b) "administrator" means an administrator as defined in clause (a) of section 2 of the Indian Succession Act, 1925;

39 of 1925.

(c) "Authorised Officer" means—

(i) in the case of a Post Office Savings Bank, an officer authorised by the Director General Posts; and

(ii) in the case of State Bank of India or a banking company or any other company or institution, an officer so authorised by State Bank of India or that banking company or that other company or that institution, as the case may be;

(d) "banking company" means a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949;

10 of 1949.

(e) "depositor" means an individual by whom, or on whose behalf money has been deposited in a Government Savings Bank and "deposit" means the money so deposited;

(f) "executor" means an executor as defined in clause (c) of section 2 of the Indian Succession Act, 1925;

39 of 1925.

(g) "Government Savings Bank" means—

(i) a Post Office Savings Bank; or

(ii) State Bank of India or a banking company, or any other company or institution, as the Central Government may, by notification in the Official Gazette, specify for the purposes of this Act;

(h) "guardian", in relation to a minor or a person of unsound mind means—

(i) either of the parents;

(ii) where neither parent is alive or where neither or the only living parent is incapable of acting as such, a person entitled under the law for the time being in force to have the care of the property of a minor or a person of unsound mind, as the case may be;

(iii) legal guardian appointed by a court;

(i) "minor" means a person who has not attained the age of majority under the Indian Majority Act, 1875;

9 of 1875.

(j) "prescribed" means prescribed by rules made under this Act;

(k) "Savings Schemes" means the Government Savings Schemes, including Savings Certificates and Public Provident Fund Scheme, listed in the Schedule;

(l) "Schedule" means the Schedule annexed to this Act.

3A. (1) The Central Government may, by notification in the Official Gazette, frame new Savings Schemes or amend or discontinue existing Savings Schemes to promote household savings in the country. Framing of Savings Schemes.

(2) The Central Government may, by notification in the Official Gazette, include or omit or amend Savings Schemes in the Schedule.

(3) The notification referred to in sub-section (1) may include any or all of the following provisions, depending on the design of such Scheme, namely:—

- (a) the persons who shall be eligible to make deposit in a Savings Scheme;
- (b) the terms and conditions subject to which deposit may be made;
- (c) the manner of calculation, frequency of payment and rate of interest payable on the deposit;

(d) the maximum and minimum limits of deposit;

(e) premature closure, withdrawal of deposit, grant of loans against deposit and transfer of deposit;

(f) any other provision depending on the purpose and design of the Savings Scheme.

3B. (1) A minor who has attained the age of ten years may open and operate an account in the Government Savings Bank, if so permitted under a Savings Scheme. Deposit by minor.

(2) Subject to the provisions of sub-section (1), the guardian of a minor may open and operate an account on behalf of the minor, till he becomes a major.

119. In section 4 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The depositors shall designate one or more individuals, as nominee or nominees, who shall be entitled, in the event of the death of the depositor of a single account, or all the depositors of a joint account, as the case may be, to receive the sum due, as an owner or a trustee, and to the extent, as may be specified by the depositor at the time of making nomination:

Provided that if the depositor is a minor or a person of unsound mind, the nominee shall be designated by the guardian."

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

"(4) The transfer of deposit, if permitted under a Savings Scheme, shall automatically cancel a nomination previously made."

120. In section 4A of the principal Act,—

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

"(3A) Where the deposit belongs to a minor or to a person of unsound mind who dies and there is no nominee immediately before the date of commencement of Part I of Chapter VIII of the Finance Act, 2018, the deposit shall be paid to the guardian."

(b) in sub-section (4),—

(i) in clause (a), for the words "deceased; and", the words "deceased in accordance with such procedure as may be prescribed." shall be substituted;

(ii) clause (b) shall be omitted;

Amendment of section 4.

Amendment of section 4A.

	(c) sub-section (5) shall be omitted.
Amendment of section 5.	121. In section 5 of the principal Act,— (i) for the words “But nothing”, the word “Nothing” shall be substituted; (ii) for the words “And any creditor”, the words “Every creditor” shall be substituted; (iii) for the words “if the latter had obtained”, the words “if that person had obtained” shall be substituted.
Amendment of section 6.	122. In section 6 of the principal Act, for the words, brackets, figures and letter “any such Bank or any officer empowered under sub-section (4) of section 4A”, the words “a Government Savings Bank” shall be substituted.
Amendment of section 7.	123. In section 7 of the principal Act, for the words, brackets, figures and letter “any such Bank or any officer empowered under sub-section (4) of section 4A”, the words “a Government Savings Bank” shall be substituted.
Insertion of new section 7A.	124. After section 7 of the principal Act, the following section shall be inserted, namely:— “7A. The Central Government through any designated authority, may call for such information, documents and evidence as it may deem necessary, in relation to any account, for carrying out the purposes of this Act.”.
Power to call for information.	
Amendment of section 8.	125. In section 8 of the principal Act, for the words “three thousand rupees”, the words “the prescribed limit” shall be substituted.
Amendment of section 10.	126. In section 10 of the principal Act,— (i) for the words “or on behalf of, any minor”, the words “or on behalf of, a minor” shall be substituted; (ii) for the words “for his use”, the words “for the use of such minor” shall be substituted; (iii) for the words “receipt of any minor”, the words “receipt of the minor” shall be substituted.
Amendment of section 12.	127. In section 12 of the principal Act,— (i) for the word “Bank”, the words “Government Savings Bank” shall be substituted; (ii) for the words “any proper person”, the word “guardian” shall be substituted; (iii) for the words “such person”, the words “such guardian” shall be substituted; (iv) for the words “nothing in this section authorises payments to any person other than”, the words “payments shall be made to” shall be substituted.
Insertion of new section 12A.	128. After section 12 of the principal Act, the following section shall be inserted, namely:— “12A. Any depositor who suffers from physical infirmity, including blindness may operate and make a deposit through any literate individual whom he authorises.”.
Operation of account by differently abled persons.	
Omission of heading.	129. After section 12A of the principal Act as so inserted, the heading shall be omitted.
Omission of section 13.	130. Section 13 of the principal Act shall be omitted.

131. In section 14 of the principal Act, for the word "Government", the words "Central Government" shall be substituted.

Amendment of section 14.

132. After section 14 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 14A.

"14A. The amount standing to the credit of any depositor in the Public Provident Fund Scheme shall not be liable to attachment under any decree or order of any court in respect of any debt or liability incurred by the depositor."

Protection against attachment.

133. In section 15 of the principal Act, in sub-section (2),—

Amendment of section 15.

(i) clause (a) shall be omitted;

(ii) for clause (b), the following clause shall be substituted, namely:—

"(b) the conditions as to interest or discount relating to deposits generally, or any class of deposits in particular;"

(iii) for clause (g), the following clause shall be substituted, namely:—

"(g) the fees that may be levied for discharge of any services under this Act;"

(iv) for clause (i), the following clauses shall be substituted, namely:—

"(i) the limit and procedure under clause (a) of sub-section (4) of section 4A;

(j) the mode of making deposits, such as physical, electronic or through use of any other tools of communication and information technology;

(k) benchmark for interest rates on deposits with a view to ensure financial sustainability of Savings Schemes;

(l) amount to be excluded in computing the court fee chargeable under the Court-fees Act, 1870 for the purpose of section 8 of the Act;

(m) mechanism for redressal of grievances and settlement of disputes;

(n) any other matter which is required to be or may be, prescribed."

7 of 1870.

134. After section 15 of the principal Act, the following shall be inserted, namely:—

Insertion of new section and Schedule.

"16. (1) The Government Savings Certificates Act, 1959 and the Public Provident Fund Act, 1968 are hereby repealed.

Repeal and savings.

(2) Notwithstanding such repeal and without prejudice to the provisions contained in the General Clauses Act, 1897, with respect to repeals—

(a) anything done or any action taken or purported to have been done or taken, including any rule, notification, order or notice made or issued or any direction given under the repealed enactments shall be deemed to have been done or taken under the corresponding provisions of this Act;

(b) subject to the provisions of clause (a), any instrument executed or certificate issued, or anything done under or in pursuance of any repealed enactment shall, if is in force at the commencement of Part I of Chapter VIII of the Finance Act, 2018, continue to be in force in so far as it could have been executed, or issued or done under or in pursuance of such Part, shall have effect as if the same has been executed, issued or done under or in pursuance of the provisions contained in the aforesaid Part;

(c) all deposits made or accounts or certificates held under the repealed enactments shall be deemed to be deposits or holdings in the Savings Scheme made under the corresponding provisions of this Act; and

(d) any proceeding under the repealed enactments pending immediately before the commencement of Part I of Chapter VIII of the Finance Act, 2018 before any court shall, subject to the provisions of this Act, continue to be heard and disposed of by the said court.

46 of 1959.  
23 of 1968.

10 of 1897.

(3) The repeal shall not prejudicially affect the interest of depositors who, before the commencement of Part I of Chapter VIII of the Finance Act, 2018, made deposits or were issued certificates or made contribution to any scheme under the repealed enactments.

#### THE SCHEDULE

[See section 3A]

This Act applies to the following Government Savings Schemes:

#### PART A

##### EXISTING SAVINGS SCHEMES

1. Post Office Savings Account
2. National Savings Monthly Income (Account)
3. National Savings Recurring Deposit
4. Sukanya Samridhhi Account
5. National Savings Time Deposit (1 year, 2 years, 3 years and 5 years)
6. Senior Citizens' Savings Scheme
7. Savings Certificates:—
  - (a) Kisan Vikas Patra (discontinued from 1st December, 2011 and restarted from 23rd September, 2014);
  - (b) National Savings Certificates (VIII Issue),
8. Public Provident Fund Scheme

#### PART B

##### DISCONTINUED SAVINGS SCHEMES

1. National Savings Scheme, 1987
2. National Savings Scheme, 1992
3. Block Deposit Account
4. Defence Savings Account
5. Gift Coupons
6. Cumulative Time Deposit Accounts:—
  - (a) 5-year account
  - (b) 10-year account
  - (c) 15-year account
7. 5-year Prize Bonds
8. 5-year Premium Prize Bonds
9. 5-year Compulsory Deposit Account Scheme, 1963
10. 5-year Fixed Deposit Account
11. 5-Year Cash Certificates
12. 10-Year Defence Savings Certificates
13. 12-Year National Savings Certificates
14. 7-Year National Savings Certificates
15. 5-Year National Savings Certificates
16. 10-Year Treasury Savings Deposits Certificates
17. 15-Year Annuity Certificates (I series)

18. 10-Year National Plan Savings Certificates
19. 10-Year Treasury Savings Deposits Certificates
20. 12-Year National Plan Savings Certificates
21. 15-Year Annuity Certificates (II series)
22. 10-Year Defence Deposit Certificates
23. 12-Year National Defence Certificates
24. 10-Year National Savings Certificates (I-Issue)
25. 7-Year National Savings Certificates (II-Issue)
26. 7-Year National Savings Certificates (III-Issue)
27. 7-Year National Savings Certificates (IV-Issue)
28. 7-Year National Savings Certificates (V-Issue)
29. 12-Year National Savings Annuity Certificates
30. 5-Year National Development Bonds
31. 6-Year National Savings Certificates (VI-Issue)
32. 6-Year National Savings Certificates (VII-Issue)
33. 10-Year Social Security Certificates
34. Indira Vikas Patras
35. 10-Year National Savings Certificates (IX-Issue)."

## PART II

### AMENDMENT TO THE RESERVE BANK OF INDIA ACT, 1934

135. In the Reserve Bank of India Act, 1934, in section 17, after clause (j), the following clause shall be inserted, namely:—

Amendment of section 17 of Act 2 of 1934.

"(jA) The accepting of money as deposits, repayable with interest, from banks or any other person under the Standing Deposit Facility Scheme, as approved by the Central Board, from time to time, for the purposes of liquidity management;"

## PART III

### AMENDMENTS TO THE PRESIDENT'S EMOLUMENTS AND PENSION ACT, 1951

136. Save as otherwise provided, the provisions of this Part shall come into force on the 1st day of April, 2018.

Commencement of this Part.

30 of 1951.

137. In section 1A of the President's Emoluments and Pension Act, 1951 (hereafter referred to as the principal Act in this Part), for the words "one lakh fifty thousand rupees", the words "five lakh rupees" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of January, 2016.

Amendment of section 1A.

138. In section 2 of the principal Act, in sub-section (2), in clause (b), for the words "sixty thousand rupees", the words "one lakh rupees" shall be substituted.

Amendment of section 2.

139. In section 3A of the principal Act, in clause (b), in sub-clause (ii), for the words "twelve thousand rupees", the words "twenty thousand rupees" shall be substituted.

Amendment of section 3A.

## PART IV

### AMENDMENT TO THE SALARIES AND ALLOWANCES OF OFFICERS OF PARLIAMENT ACT, 1953

140. In the Salaries and Allowances of Officers of Parliament Act, 1953, in section 3, in sub-section (1), for the words "one lakh twenty-five thousand rupees", the words "four lakh rupees" shall be substituted and shall be deemed to have been substituted with effect from 1st January, 2016.

Amendment of section 3 of Act 20 of 1953.

## PART V

## AMENDMENTS TO THE SALARY, ALLOWANCES AND PENSION OF MEMBERS OF PARLIAMENT ACT, 1954

Commencement  
of this Part.

141. Save as otherwise provided, the provisions of this Part shall come into force from the 1st day of April, 2018.

Amendment  
of section 3.142. In the Salary, Allowances and Pension of Members of Parliament Act, 1954 30 of 1954.  
(hereafter referred to as the principal Act in this Part), section 3 shall be numbered as sub-section (1) thereof,—

(i) in sub-section (1) as so renumbered, for the words “fifty thousand rupees”, the words “one lakh rupees” shall be substituted;

(ii) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) The salary and daily allowance of members shall be increased after every five years commencing from 1st April, 2023 on the basis of Cost Inflation Index provided under clause (v) of *Explanation* to section 48 of the Income-tax Act, 1961.” 43 of 1961.Amendment  
of section 4.

143. In the principal Act, in section 4, in sub-section (1),—

(i) clause (a) shall be omitted;

(ii) in clause (b), the words “and one-fourth of the” shall be omitted;

(iii) in clause (c), in sub-clause (i), the words “and three-fifth of the” shall be omitted.

Amendment  
of section  
8A.

144. In the principal Act, in section 8A, in sub-section (1),—

(a) for the words “twenty thousand rupees”, the words “twenty-five thousand rupees” shall be substituted;

(b) in the proviso, for the words “fifteen hundred rupees”, the words “two thousand rupees” shall be substituted;

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

“(1A) The pension and additional pension to every person shall be increased after every five years commencing from 1st April, 2023 on the basis of Cost Inflation Index provided under clause (v) of *Explanation* to section 48 of the Income-tax Act, 1961.” 43 of 1961.Amendment  
of section  
8AC.145. In the principal Act, in section 8AC, in sub-section (2), the words, brackets and figures “before the commencement of the Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2006” shall be omitted and shall be deemed to have been 40 of 2006.  
omitted with effect from the 15th day of September, 2006.

## PART VI

## AMENDMENTS TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

Commencement  
of this Part.

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

Amendment  
of section  
12A.

147. In the Securities Contracts (Regulation) Act, 1956 (hereafter in this Part referred to as the principal Act), section 12A shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:— 42 of 1956.

“(2) Without prejudice to the provisions of sub-section (1) and section 23-1, the Securities and Exchange Board of India may, by an order, for reasons to be recorded in writing, levy penalty under sections 23A, 23B, 23C, 23D, 23E, 23F, 23G, 23GA and 23H after holding an inquiry in the prescribed manner.”



148. In section 23 of the principal Act, in sub-section (1), in the long line, after the words "Adjudicating officer", the words "or the Securities and Exchange Board of India" shall be inserted. Amendment of section 23.
149. In section 23A of the principal Act, in sub-clause (a), after the words "bye-laws of the recognised stock exchange", the words "or who furnishes false, incorrect or incomplete information, document, books, return or report" shall be inserted. Amendment of section 23A.
150. In section 23E of the principal Act, after the words "mutual fund", the words "or real estate investment trust or infrastructure investment trust or alternative investment fund", shall be inserted. Amendment of section 23E.
151. In section 23G of the principal Act, after the words "periodical returns", the words "or furnishes false, incorrect or incomplete periodical returns" shall be inserted. Amendment of section 23G.
152. After section 23G of the principal Act, the following section shall be inserted, namely:— Insertion of new section 23GA.
- "23GA. Where a stock exchange or a clearing corporation fails to conduct its business with its members or any issuer or its agent or any person associated with the securities markets in accordance with the rules or regulations made by the Securities and Exchange Board of India and the directions issued by it under this Act, the stock exchange or the clearing corporations, as the case may be, shall be liable to penalty which shall not be less than five crore rupees but which may extend to twenty-five crore rupees or three times the amount of gains made out of such failure, whichever is higher."
- Penalty for failure to conduct business in accordance with rules, etc.
153. In section 23-I of the principal Act, in sub-section (1), for the word "shall", the word "may" shall be substituted. Amendment of section 23-I.
154. In section 23J of the principal Act,— Amendment of section 23J.
- (i) for the marginal heading, the following marginal heading shall be substituted, namely:—
- "Factors to be taken into account while adjudging quantum of penalty";
- (ii) for the word, figures and letter "section 23-I" the words, figures and letters "section 12A or section 23-I" shall be substituted.
- (iii) for the words "the adjudicating officer", the words "the Securities and Exchange Board of India or the adjudicating officer" shall be substituted.
155. In section 23JA of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:— Amendment of section 23JA.
- "(5) All settlement amounts, excluding the disgorgement amount and legal costs, realised under this Act shall be credited to the Consolidated Fund of India."
156. In section 23JB of the principal Act, in sub-section (1), for the words "by the adjudicating officer", the words "under this Act" shall be substituted. Amendment of section 23JB.
157. After section 23JB of the principal Act, the following section shall be inserted, namely:— Insertion of new section 23JC.
- "23JC. (1) Where a person dies, his legal representative shall be liable to pay any sum which the deceased would have been liable to pay, if he had not died, in the like manner and to the same extent as the deceased:
- Provided that, in case of any penalty payable under this Act, a legal representative shall be liable only in case the penalty has been imposed before the death of the deceased person.
- Continuance of proceedings.

(2) For the purposes of sub-section (1),—

(a) any proceeding for disgorgement, refund or an action for recovery before the Recovery Officer under this Act, except a proceeding for levy of penalty, initiated against the deceased before his death shall be deemed to have been initiated against the legal representative, and may be continued against the legal representative from the stage at which it stood on the date of the death of the deceased and all the provisions of this Act shall apply accordingly;

(b) any proceeding for disgorgement, refund or an action for recovery before the Recovery Officer under this Act, except a proceeding for levy of penalty, which could have been initiated against the deceased if he had survived, may be initiated against the legal representative and all the provisions of this Act shall apply accordingly.

(3) Every legal representative shall be personally liable for any sum payable by him in his capacity as legal representative if, while his liability for such sum remains undischarged, he creates a charge on or disposes of or parts with any assets of the estate of the deceased, which are in, or may come into, his possession, but such liability shall be limited to the value of the asset so charged, disposed of or parted with.

(4) The liability of a legal representative under this section shall, be limited to the extent to which the estate of the deceased is capable of meeting the liability.

*Explanation.*—For the purposes of this section “Legal representative” means a person who in law represents the estate of a deceased person, and includes any person who intermeddles with the estate of the deceased and where a party sues or is sued in a representative character, the person on whom the estate devolves on the death of the party so suing or sued.

Amendment  
of section  
23M.

158. In section 23M of the principal Act,—

(i) after the words “adjudicating officer” at both the places where they occur, the words “or the Securities and Exchange Board of India” shall be inserted;

(ii) in sub-section (2), for the words, “any of his direction or orders” the words “the direction or order” shall be substituted.

Amendment  
of section 24.

159. In section 24 of the principal Act,—

(i) for the marginal heading, the following marginal heading shall be substituted:—

“Contravention by companies;”;

(ii) in sub-section (1), for the words “an offence”, the words “a contravention of any of the provisions of this Act or any rule, regulation, direction or order made thereunder” shall be substituted;

(iii) in sub-section (2), for the words “an offence under this Act”, the words “a contravention of any of the provisions of this Act or any rule, regulation, direction or order made thereunder” shall be substituted;

(iv) for the word “offence”, wherever it occurs, the word “contravention” shall be substituted.

## PART VII

### AMENDMENT TO THE CENTRAL BOARDS OF REVENUE ACT, 1963

Amendment  
of Act 54 of  
1963

160. In the Central Boards of Revenue Act, 1963, with effect from the date on which the Finance Bill, 2018 receives the assent of the President,—

(a) “the Central Board of Excise and Customs” shall be renamed as “the Central Board of Indirect Taxes and Customs”;

(b) throughout the Act, for the words "Excise and Customs", wherever they occur, the words "Indirect Taxes and Customs" shall be substituted, and such other consequential amendments as the rules of grammar may require shall also be made.

#### PART VIII

##### AMENDMENT TO THE GOVERNORS (EMOLUMENTS, ALLOWANCES AND PRIVILEGES) ACT, 1982

161. In section 3 of the Governors (Emoluments, Allowances and Privileges) Act, 1982, for the words "one lakh ten thousand" the words "three lakh fifty thousand" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of January, 2016.

Amendment of section 3 of Act 43 of 1982.

#### PART IX

##### AMENDMENTS TO THE NATIONAL HOUSING BANK ACT, 1987

162. 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.

53 of 1987.

163. In the National Housing Bank Act, 1987 (hereafter in this Part referred to as the principal Act), in section 3,—

Amendment of section 3.

(a) in sub-section (3), for the words "Bombay or at such other place as the Reserve Bank", the words "New Delhi or at such other place as the Central Government" shall be substituted;

(b) in sub-section (4), for the words "the Reserve Bank", the words "the Central Government" shall be substituted.

164. In section 4 of the principal Act,—

Amendment of section 4.

(a) in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Central Government may, by notification, increase the authorised capital up to two thousand crore rupees or such other amount as may be determined by it from time to time."

(b) in sub-section (2), the words "the Reserve Bank," occurring at both the places shall be omitted;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) The subscribed capital of one thousand four hundred and fifty crore rupees of the National Housing Bank, which has been subscribed to by the Reserve Bank, shall stand transferred to, and vested in the Central Government upon payment of the face value of the subscribed capital, to the Reserve Bank from such date as may be notified by the Central Government."

165. In section 5 of the principal Act, in sub-section (5), the words "in consultation with the Reserve Bank, or the Reserve Bank," shall be omitted.

Amendment of section 5.

166. In section 6 of the principal Act,—

Amendment of section 6.

(a) in sub-section (1),—

(i) in clause (ca), the words "the Reserve Bank," shall be omitted;

(ii) in clause (d), for the words "two directors", the words "one director" shall be substituted;

(b) in sub-section (2), for the words "in consultation with the Reserve Bank and directors", the words "the director" shall be substituted.

Amendment of section 7.	167. In section 7 of the principal Act, in sub-sections (1), (3) and (4), the words “, in consultation with the Reserve Bank,” shall be omitted.	
Amendment of section 16.	168. In section 16 of the principal Act, in sub-section (1), for the words and figures “the Foreign Exchange Regulation Act, 1973”, the words and figures “the Foreign Exchange Management Act, 1999” shall be substituted.	46 of 1973. 42 of 1999.
Amendment of section 29A.	169. In section 29A of the principal Act, in the <i>Explanation</i> , in clause (1f), for the words and figures “Companies Act, 1956”, the words and figures “Companies Act, 2013” shall be substituted.	1 of 1956. 18 of 2013.
Amendment of section 33.	170. In section 33 of the principal Act, in sub-section (2), for the words, brackets and figures “sub-section (2) of section 227 of the Companies Act, 1956”, the words, brackets and figures “sub-section (2) of section 143 of the Companies Act, 2013” shall be substituted.	1 of 1956. 18 of 2013.
Amendment of section 33B.	171. In section 33B of the principal Act, in sub-sections (1) and (4), for the words and figures “Companies Act, 1956”, the words and figures “Companies Act, 2013” shall be substituted.	1 of 1956. 18 of 2013.
Amendment of section 37.	172. In section 37 of the principal Act, in sub-sections (1) and (2), for the words “the Reserve Bank” at both the places where they occur, the words “the Central Government” shall be substituted.	
Amendment of section 39.	173. In section 39 of the principal Act, in clause (ii), for the words “the Reserve Bank”, the words “the Central Government” shall be substituted.	
Amendment of section 40.	174. In section 40 of the principal Act, in sub-section (1), for the words, brackets and figures “sub-section (1) of section 226 of the Companies Act, 1956”, the words, brackets and figures “sub-section (1) of section 141 of the Companies Act, 2013” shall be substituted.	1 of 1956. 18 of 2013.
Amendment of section 43.	175. In section 43 of the principal Act, in sub-section (5), the words, figures and letters “, without prejudice to the provisions of section 54AA of the Reserve Bank of India Act, 1934,” shall be omitted.	2 of 1934.
Amendment of section 45A.	176. In section 45A of the principal Act, in sub-section (1), for the words and figures “Companies Act, 1956”, the words and figures “Companies Act, 2013” shall be substituted.	1 of 1956. 18 of 2013.
Amendment of section 55.	177. In section 55 of the principal Act,— (i) in sub-section (1), the words “the Reserve Bank and in consultation with” shall be omitted; (ii) in sub-section (3), the words “by the Reserve Bank.” shall be omitted.	

## PART X

## AMENDMENTS TO THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

Commencement of this Part.	178. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.	
Amendment of section 11.	179. In the Securities And Exchange Board of India Act, 1992 (hereafter in this Part referred to as the principal Act), in section 11,— (i) after sub-section (4), the following sub-section shall be inserted, namely:— “(4A) Without prejudice to the provisions contained in sub-sections (1), (2), (2A), (3) and (4), section 11B and section 15-I, the Board may, by an order, for reasons to be recorded in writing, levy penalty under sections 15A, 15B, 15C, 15D, 15E, 15EA, 15EB, 15F, 15G, 15H, 15HA and 15HB after holding an inquiry in the prescribed manner.”; (ii) in sub-section (5), after the words and figures “the Depositories Act, 1996”, the words, figures, letters and brackets shall be inserted, namely:— “or under a settlement made under section 15JB or section 23JA of the Securities Contracts (Regulation) Act, 1956 or section 19-1A of the Depositories Act, 1996.”	15 of 1992. 22 of 1996. 42 of 1956. 22 of 1996.

180. In section 11B, of the principal Act,—

Amendment of  
section 11B.

(a) in the marginal heading, after the word “directions”, the words “and levy penalty” shall be inserted;

(b) section 11B shall be numbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

“(2) Without prejudice to the provisions contained in sub-section (1), sub-section (4A) of section 11 and section 15-I, the Board may, by an order, for reasons to be recorded in writing, levy penalty under sections 15A, 15B, 15C, 15D, 15E, 15EA, 15EB, 15F, 15G, 15H, 15HA and 15HB after holding an inquiry in the prescribed manner.”

181. In the principal Act, in section 15A,—

Amendment of  
section 15A.

(i) in clause (a), after the words “fails to furnish the same”, the words “or who furnishes or files false, incorrect or incomplete information, return, report, books or other documents” shall be inserted;

(ii) in clause (b), after the words “furnish the same within the time specified therefor in the regulations”, the words “or who furnishes or files false, incorrect or incomplete information, return, report, books or other documents” shall be inserted.

182. In the principal Act, after section 15E, the following sections shall be inserted, namely:—

Insertion of new  
sections 15EA  
and 15EB

“15EA. Where any person fails to comply with the regulations made by the Board in respect of alternative investment funds, infrastructure investment trusts and real estate investment trusts or fails to comply with the directions issued by the Board, such person shall be liable to penalty which shall not be less than one lakh rupees but which may extend to one lakh rupees for each day during which such failure continues subject to a maximum of one crore rupees or three times the amount of gains made out of such failure, whichever is higher.

Penalty for  
default in case of  
alternative  
investment funds,  
infrastructure  
investment trusts  
and real estate  
investment trusts.

15EB. Where an investment adviser or a research analyst fails to comply with the regulations made by the Board or directions issued by the Board, such investment adviser or research analyst shall be liable to penalty which shall not be less than one lakh rupees but which may extend to one lakh rupees for each day during which such failure continues subject to a maximum of one crore rupees.”

Penalty for  
default in case  
of investment  
adviser and  
research  
analyst.

183. In the principal Act, in section 15F, in clause (b), for the words “he sponsors or carries on any such collective investment scheme including mutual funds”, the words “such failure continues” shall be substituted.

Amendment of  
section 15F.

184. In the principal Act, in section 15-I, in sub-section (1),—

Amendment of  
section 15-I.

(i) after the figures and letter “15E,”, the figures and letters “15EA, 15EB,” shall be inserted;

(ii) for the word “shall” the word “may” shall be substituted.

185. In the principal Act, in section 15J,—

Amendment  
of section 15J.

(a) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Factors to be taken into account while adjudging quantum of penalty.”;

(b) after the words, figures and letter “section 15-I, the adjudicating officer”, the figures, letters and words “15-I or section 11 or section 11B, the Board or the adjudicating officer” shall be substituted;

(c) in the *Explanation*, the words “of an adjudicating officer” shall be omitted.

Amendment  
of section  
15JB.

186. In the principal Act, in section 15JB, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) All settlement amounts, excluding the disgorgement amount and legal costs, realised under this Act shall be credited to the Consolidated Fund of India.”

Amendment  
of section 24.

187. In the principal Act, in section 24,—

(i) after the words “adjudicating officer” at both the places where they occur, the words “or the Board” shall be inserted;

(ii) in sub-section (2), the words “of his” shall be omitted.

Amendment  
of section 27.

188. In the principal Act, in section 27,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Contravention by companies.”;

(ii) in sub-section (1), for the words “an offence under this Act,” the words “a contravention of any of the provisions of this Act or any rule, regulation, direction or order made thereunder” shall be substituted;

(iii) for the word “offence”, wherever it occurs, the word “contravention” shall be substituted.

Amendment  
of section 28A.

189. In the principal Act, in section 28A, in sub-section (1), for the words “by the adjudicating officer”, the words “under this Act” shall be substituted.

Insertion of  
new section  
28B.

190. In the principal Act, after section 28A, the following section shall be inserted, namely:—

Continuance of  
proceedings.

28B. (1) Where a person dies, his legal representative shall be liable to pay any sum which the deceased would have been liable to pay, if he had not died, in the like manner and to the same extent as the deceased:

Provided that, in case of any penalty payable under this Act, a legal representative shall be liable only in case the penalty has been imposed before the death of the deceased person.

(2) For the purposes of sub-section (1),—

(a) any proceeding for disgorgement, refund or an action for recovery before the Recovery Officer under this Act, except a proceeding for levy of penalty, initiated against the deceased before his death, shall be deemed to have been initiated against the legal representative, and may be continued against the legal representative from the stage at which it stood on the date of the death of the deceased and all the provisions of this Act shall apply accordingly;

(b) any proceeding for disgorgement, refund or an action for recovery before the Recovery Officer under this Act, except a proceeding for levy of penalty, which could have been initiated against the deceased if he had survived, may be initiated against the legal representative and all the provisions of this Act shall apply accordingly.

(3) Every legal representative shall be personally liable for any sum payable by him in his capacity as legal representative if, while his liability for such sum remains undischarged, he creates a charge on or disposes of or parts with any assets of the estate of the deceased, which are in, or may come into, his possession, but such liability shall be limited to the value of the asset so charged, disposed of or parted with.

(4) The liability of a legal representative under this section shall be limited to the extent to which the estate of the deceased is capable of meeting the liability.

*Explanation.*—For the purposes of this section “legal representative” means a person who in law represents the estate of a deceased person, and includes any person who intermeddles with the estate of the deceased and where a party sues or is sued in a representative character, the person on whom the estate devolves on the death of the party so suing or sued.”

## PART XI

### AMENDMENTS TO THE DEPOSITORIES ACT, 1996

191. 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.

22 of 1996.

192. Section 19 of the Depositories Act, 1996 (hereafter in this Part referred to as the principal Act) shall be numbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

Amendment of section 19.

“(2) Without prejudice to the provisions contained in sub-section (1) and section 19H, the Board may, by order, for reasons to be recorded in writing, levy penalty under sections 19A, 19B, 19C, 19D, 19E, 19F, 19FA and 19G after holding an inquiry in the prescribed manner.”

193. In section 19A of the principal Act,—

Amendment of section 19A.

(i) in clause (a), after the words “specified therefor”, the words “or who furnishes or files false, incorrect or incomplete information, return, report, books or other documents” shall be inserted;

(ii) in clause (b), after the words “specified therefor, he”, the words “or who furnishes or files false, incorrect or incomplete information, return, report, books or other documents” shall be inserted.

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

Insertion of new section 19FA.

“19FA. Where a depository fails to conduct its business with its participants or any issuer or its agent or any person associated with the securities markets in a fair manner in accordance with the rules, regulations made by the Board or directions issued by the Board under this Act, it shall be liable to penalty which shall not be less than five crore rupees but which may extend to twenty-five crore rupees or three times the amount of gains made out of such failure, whichever is higher.”

Penalty for failure to conduct business in a fair manner.

195. In section 19H of the principal Act, in sub-section (1), for the figures, letters and words “19F and 19G, the Board shall”, the figures, letters and words “19F, 19FA and 19G, the Board may” shall be substituted.

Amendment of section 19H.

196. In section 19-I of the principal Act,—

Amendment of section 19-I.

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Factors to be taken into account while adjudging quantum of penalty”.

(ii) for the words, figures and letter “section 19H; the adjudicating officer”, the words, figures and letter “section 19 or section 19H, the Board or the adjudicating officer” shall be substituted;

(iii) in the *Explanation*, the words “of an adjudicating officer” shall be omitted.

197. In section 19-IA of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

Amendment of section 19-IA.

“(5) All settlement amounts, excluding the disgorgement amount and legal costs, realised under this Act shall be credited to the Consolidated Fund of India.”.

Amendment of section 19-IB.

198. In section 19-IB of the principal Act, in sub-section (1), for the words "by the adjudicating officer", the words "under this Act" shall be substituted.

Insertion of new section 19-IC.

199. After section 19-IB of the principal Act, the following section shall be inserted, namely:—

Continuance of proceedings.

'19-IC. (1) Where a person dies, his legal representative shall be liable to pay any sum which the deceased would have been liable to pay if he had not died, in the like manner and to the same extent as the deceased:

Provided that, in case of any penalty payable under this Act, a legal representative shall be liable only in case the penalty has been imposed before the death of the deceased person.

(2) For the purposes of sub-section (1),—

(a) any proceeding for disgorgement, refund or an action for recovery before the Recovery Officer under this Act, except a proceeding for levy of penalty, initiated against the deceased before his death shall be deemed to have been initiated against the legal representative, and may be continued against the legal representative from the stage at which it stood on the date of the death of the deceased and all the provisions of this Act shall apply accordingly;

(b) any proceeding for disgorgement, refund or an action for recovery before the Recovery Officer under this Act, except a proceeding for levy of penalty, which could have been initiated against the deceased if he had survived, may be initiated against the legal representative and all the provisions of this Act shall apply accordingly.

(3) Every legal representative shall be personally liable for any sum payable by him in his capacity as legal representative if, while his liability for such sum remains undischarged, he creates a charge on or disposes of or parts with any assets of the estate of the deceased, which are in, or may come into, his possession, but such liability shall be limited to the value of the asset so charged, disposed of or parted with.

(4) The liability of a legal representative under this section shall be limited to the extent to which the estate of the deceased is capable of meeting the liability.

*Explanation.*—For the purposes of this section "legal representative" means a person who in law represents the estate of a deceased person, and includes any person who intermeddles with the estate of the deceased and where a party sues or is sued in a representative character, the person on whom the estate devolves on the death of the party so suing or sued.

Amendment of Chapter V.

200. In Chapter V of the principal Act, for the heading, the following heading shall be substituted, namely:—

"MISCELLANEOUS".

Amendment of section 20.

201. In section 20 of the principal Act,—

(i) in sub-section (1), after the words "adjudicating officer", the words "or the Board" shall be inserted;

(ii) in sub-section (2), for the words "adjudicating officer or fails to comply with any of his", the words "adjudicating officer or the Board or fails to comply with any" shall be substituted.

Amendment of section 21.

202. In section 21 of the principal Act,—

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Contravention by companies.";



(ii) in sub-section (1),—

(a) for the words “an offence under this Act”, the words “a contravention of any of the provisions of this Act or any rule, regulation, direction or order made thereunder” shall be substituted;

(b) for the word “offence”; wherever it occurs, the word “contravention” shall be substituted;

(iii) in sub-section (2),—

(a) for the words “an offence under this Act”, the words “a contravention of any of the provisions of this Act or any rule, regulation, direction or order made thereunder” shall be substituted; —

(b) for the word “offence” occurring at both the places, the word “contravention” shall be substituted.

203. In the principal Act, the words and letters “CHAPTER VI MISCELLANEOUS” occurring before section 22 shall be omitted. Omission of heading.

## PART XII

### AMENDMENT TO THE VICE-PRESIDENT'S PENSION ACT, 1997

204. In section 2 of the Vice-President's Pension Act, 1997, in sub-section (2), in clause (c), for the words “sixty thousand rupees”, the words “ninety thousand rupees” shall be substituted with effect from the 1st day of April, 2018. Amendment of section 2 of Act 30 of 1997.

## PART XIII

### AMENDMENT TO THE CENTRAL ROAD FUND ACT, 2000

205. 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.

206. In the Central Road Fund Act, 2000,—

Amendment of Act 54 of 2000.

(a) in the long title, for the words and figures “the existing Central Road Fund governed by the Resolution of Parliament passed in 1988 for development and maintenance of National Highways and improvement of safety at railway crossing, and for these purposes levy and collect by way of cess, a duty of excise and a duty of customs on motor spirit commonly known as petrol, high speed diesel oil”, the words “the Central Road and Infrastructure Fund for development and maintenance of National Highways, railway projects, improvement of safety in railways, State and rural roads and other infrastructure, and for these purposes to levy and collect by way of cess, a duty of excise and a duty of customs on motor spirit commonly known as petrol and high speed diesel oil” shall be substituted;

(b) in section 1, in sub-section (1), for the words “Central Road”, the words “Central Road and Infrastructure” shall be substituted;

(c) in section 2, —

(i) in clause (c), for the words “Road Fund”, the words “Road and Infrastructure Fund” shall be substituted;

(ii) clause (e) shall be omitted;

(d) in Chapter II,—

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

“CENTRAL ROAD AND INFRASTRUCTURE FUND”;

(ii) in section 3,—

(A) for the word "Schedule", wherever it occurs, the word and figure "Schedule I" shall be substituted;

(B) in sub-section (1), in the long line, the words, brackets and figure "not exceeding the rate set forth in the corresponding entry in column (3) of the Schedule" shall be omitted;

(C) the first proviso shall be omitted;

(D) for the second proviso, the following proviso shall be substituted, namely:—

"Provided that the additional duty of customs and the additional duty of excise on motor spirit commonly known as petrol and on high speed diesel oil levied under sub-section (1) of section 109 and sub-section (1) of section 110, as the case may be, of the Finance Act, 2018 shall be deemed to be the cess for the purposes of this Act from the date of its levy and the proceeds thereof shall be credited to the Fund.";

(e) in section 6,—

(i) in the marginal heading, for the words "Road Fund", the words "Road and Infrastructure Fund" shall be substituted;

(ii) in sub-section (1), for the words "Road Fund", the words "Road and Infrastructure Fund" shall be substituted;

(f) section 7 shall be renumbered as sub-section (1) thereof and in sub-section (1) as so renumbered,—

(A) for clauses (iv) and (v), the following clauses shall be substituted, namely:—

'(iv) construction of roads either under or over the railways by means of bridges and erection of safety works at unmanned rail-road crossings, new lines, conversion of existing standard lines into gauge lines and electrification of rail lines; and

(v) undertaking other infrastructure projects.

*Explanation.*— For the purposes of this Act, the expression "infrastructure projects" means the category of projects and infrastructure Sub-Sectors specified in Schedule II.";

(B) after sub-section (1), as so renumbered, the following sub-sections shall be inserted, namely:—

"(2) The Central Government may, depending upon the requirement for development of infrastructure projects, and if it considers necessary or expedient to do so, by notification in the Official Gazette, amend Schedule II relating to any Category of projects or Infrastructure Sub-Sectors.

(3) Every notification issued under this Act by the Central Government shall be laid, as soon as may be after it is issued, 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 notification or both Houses agree that the notification should not be made, the notification 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 notification.”;

(g) after section 7, the following section shall be inserted, namely:—

“7A. The share of the Fund to be apportioned to each of infrastructure projects shall be finalised by a Committee, constituted by the Central Government by notification published in the Official Gazette, headed by the Finance Minister, depending on the priorities of the project.”;

Apportionment  
of share of  
fund by  
Committee.

(h) in Chapter III, for the heading, the following heading shall be substituted, namely:—

“MANAGEMENT OF CENTRAL ROAD AND INFRASTRUCTURE FUND”;

(i) for section 9, the following section shall be substituted, namely:—

“9. The Central Government shall have the power to administer the Fund and shall—

(a) take such decisions regarding investment on projects of roads and other infrastructure as it considers necessary;

(b) take such measures as may be necessary to raise funds for the development and maintenance of roads and other infrastructure.”;

(j) in section 10, in sub-section (I),—

(A) in clause (i), for the words “national highways”, the words “roads and other infrastructure” shall be substituted;

(B) clause (iii) shall be omitted;

(C) for clauses (v) and (vi), the following clauses shall be substituted, namely:—

“(v) release of funds to the States for specific projects and monitoring of such projects and expenditure incurred thereon;

(vi) formulation of the criteria for allocation of the funds for development and maintenance of national highways and other infrastructure projects.”;

(D) clause (viii) shall be omitted;

(k) in section 11, for sub-section (I), the following sub-section shall be substituted, namely:—

“(I) The share of the Fund to be spent on development and maintenance of roads shall be allocated in such manner as may be decided by the Committee referred to in section 7A.”;

(l) in section 12, in sub-section (2), —

(i) in clause (a), for the words “the projects”, the words “the type of projects” shall be substituted;

(ii) in clause (c), the words and figures “under section 10” shall be omitted;

(m) in section 14,—

(i) in the marginal heading for the words “road Fund”, the words “Road and Infrastructure Fund” shall be substituted;

(ii) in clause (a), for the words “highways and State roads”, the words “highways, State roads and other infrastructure” shall be substituted;

(n) in the Schedule I (as so renumbered), column (3) shall be omitted;

(o) the Schedule shall be numbered as "Schedule I" and after the "Schedule I" as so renumbered, the following "Schedule" shall be inserted, namely:—

**"SCHEDULE II**

[See section 7(1)]

**Category of projects and Infrastructure Sub-Sectors**

Sl. No.	Category	Infrastructure Sub-Sectors
1.	Transport	<p>(a) Road and bridges;</p> <p>(b) Ports (including Capital Dredging);</p> <p>(c) Shipyards (including a floating or land-based facility with the essential features of waterfront, turning basin, berthing and docking facility, slipways or ship lifts, and which is self-sufficient for carrying on shipbuilding/repair/breaking activities);</p> <p>(d) Inland Waterways;</p> <p>(e) Airports;</p> <p>(f) Railway Track, tunnels, viaducts, bridges, terminal infrastructure including stations and adjoining commercial infrastructure;</p> <p>(g) Urban Public Transport (except rolling stock in case of urban road transport).</p>
2.	Energy	<p>(a) Electricity Generation;</p> <p>(b) Electricity Transmission;</p> <p>(c) Electricity Distribution;</p> <p>(d) Oil pipelines;</p> <p>(e) Oil / Gas / Liquefied Natural Gas (LNG) storage facility (including strategic storage of crude oil);</p> <p>(f) Gas pipelines (including city gas distribution network).</p>
3.	Water and Sanitation	<p>(a) Solid Waste Management;</p> <p>(b) Water supply pipelines;</p> <p>(c) Water treatment plants;</p> <p>(d) Sewage collection, treatment and disposal system;</p> <p>(e) Irrigation (dams, channels, embankments, etc.);</p> <p>(f) Storm Water Drainage System;</p> <p>(g) Slurry pipelines.</p>
4.	Communication	<p>(a) Telecommunication (Fixed network including optic fibre/wire/cable networks which provide broadband/internet);</p> <p>(b) Telecommunication towers;</p> <p>(c) Telecommunications and Telecom Services.</p>
5.	Social and Commercial Infra	<p>(a) Education Institutions (capital stock);</p> <p>(b) Sports and Infrastructure (including provision of Sports Stadia and Infrastructure for Academies for Training/Research in Sports and Sports-related activities);</p> <p>(c) Hospitals (capital stock including Medical Colleges, Para Medical Training Institutes and Diagnostic Centres);</p>

## (d) Tourism Infrastructure—

(i) three-star or higher category classified hotels located outside cities with population of more than one million;

(ii) ropeways and cable cars;

(e) Common infrastructure for industrial parks and other parks with industrial activity such as food parks, textile parks, special economic zones, tourism facilities and agriculture markets;

(f) Post-harvest storage infrastructure for agriculture and horticulture produce including cold storage;

(g) Terminal markets;

(h) Soil-testing laboratories;

(i) Cold chain (including cold room facility for farm level pre-cooling, for preservation or storage of agriculture and allied produce, marine products and meat);

(j) Affordable Housing (including a housing project using at least 50% of the Floor Area Ratio (FAR)/Floor Space Index (FSI) for dwelling units with carpet area of not more than 60 square meters.

*Explanation.*— For the purposes of the item (j), the term “carpet area” shall have the meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).“

## PART XIV

## AMENDMENTS TO THE PREVENTION OF MONEY-LAUNDERING ACT, 2002.

**207.** 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.**208.** In the Prevention of Money-laundering Act, 2002,—Amendments  
of Act 15 of  
2003.

(a) in section 2, in sub-section (1), in clause (u), after the words “within the country”, the words “or abroad” shall be inserted;

(b) in section 5,—

(i) in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that for the purposes of computing the period of one hundred and eighty days, the period during which the proceedings under this section is stayed by the High Court, shall be excluded and a further period not exceeding thirty days from the date of order of vacation of such stay order shall be counted.”;

(ii) in sub-section (3), for the word, brackets and figure “sub-section (2)”, the word, brackets and figure “sub-section (3)” shall be substituted;

(c) in section 8,—

(i) in sub-section (3), in clause (a), after the words “continue during”, the words “investigation for a period not exceeding ninety days or” shall be inserted;

(ii) in sub-section (8), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Special Court may, if it thinks fit, consider the claim of the claimant for the purposes of restoration of such properties during the trial of the case in such manner as may be prescribed.”;

(d) in section 19, in sub-section (3),—

(i) after the words “be taken to a”, the words “Special Court or” shall be inserted;

(ii) in the proviso, after the words “from the place of arrest to the”, the words “Special Court or” shall be inserted;

(e) in section 45, in sub-section (1), —

(i) for the words “punishable for a term of imprisonment of more than three years under Part A of the Schedule”, the words “under this Act” shall be substituted;

(ii) in the proviso, after the words “sick and infirm,”, the words “or is accused either on his own or along with other co-accused of money-laundering a sum of less than one crore rupees” shall be inserted;

(f) in section 50, in sub-section (5), in the proviso, in clause (b), for the word “Director”, the words “Joint Director” shall be substituted;

(g) section 66 shall be numbered as sub-section (1) thereof, and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

“(2) If the Director or other authority specified under sub-section (1) is of the opinion, on the basis of information or material in his possession, that the provisions of any other law for the time being in force are contravened, then the Director or such other authority shall share the information with the concerned agency for necessary action.”;

(h) in the Schedule, in Part A, after Paragraph 28, the following Paragraph shall be inserted, namely:—

#### “PARAGRAPH 29

#### OFFENCE UNDER THE COMPANIES ACT, 2013

(18 OF 2013)

Section	Description of offence
447	Punishment for fraud.”.

#### PART XV

#### AMENDMENTS TO THE FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2003

Commencement  
of this Part

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

Amendment  
of long title.

210. In the Fiscal Responsibility and Budget Management Act, 2003 (hereafter in this Part referred to as the principal Act), in the long title, the words “achieving sufficient revenue surplus and” shall be omitted. 39 of 2003.

Amendment  
of section 2

211. In section 2 of the principal Act,—

(i) for clause (aa), the following clause shall be substituted, namely:—

“(aa) “Central Government debt” at any date means—

(i) the total outstanding liabilities of the Central Government on the security of the Consolidated Fund of India, including external debt valued at current exchange rates;

(ii) the total outstanding liabilities in the public account of India;  
and

(iii) such financial liabilities of any body corporate or other entity owned or controlled by the Central Government, which the Government is to repay or service from the annual financial statement, reduced by the cash balance available at the end of that date;”

(ii) for clause (bb), the following clauses shall be substituted, namely:—

“(bb) “general Government debt” means the sum total of the debt of the Central Government and the State Governments, excluding inter-Governmental liabilities;

(bc) “gross domestic product” means the sum of the gross value added by all resident production units plus that part of taxes, less subsidies, on products, which is not included in the valuation of output, during a financial year, reckoned at current market prices, as published by the Central Statistics Office from time to time;

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

“(ca) “real gross domestic product” means gross domestic product, reckoned at constant prices, as published by the Central Statistics Office from time to time;

(cb) “real output growth” means growth in real gross domestic product;”

(iv) clauses (e) and (f) shall be omitted.

212. In section 3 of the principal Act,—

Amendment  
of section 3.

(a) in sub-section (3), item (i) shall be omitted;

(b) in sub-section (6), in clause (b), the words “revenue balance and” shall be omitted;

(c) in sub-section (6A), item (iii) shall be omitted.

213. For section 4 of the principal Act, the following section shall be substituted, namely:—

Amendment  
of section 4.

“4. (1) The Central Government shall,—

Fiscal  
management  
principles.

(a) take appropriate measures to limit the fiscal deficit upto three per cent. of gross domestic product by the 31st March, 2021;

(b) endeavour to ensure that—

(i) the general Government debt does not exceed sixty per cent.;

(ii) the Central Government debt does not exceed forty per cent., of gross domestic product by the end of financial year 2024-2025;

(c) not give additional guarantees with respect to any loan on security of the Consolidated Fund of India in excess of one-half per cent. of gross domestic product, in any financial year;

(d) endeavour to ensure that the fiscal targets specified in clauses (a) and (b) are not exceeded after stipulated target dates.

(2) The Central Government shall prescribe the annual targets for reduction of fiscal deficit for the period beginning from the date of commencement of Part XV of Chapter VIII of the Finance Act, 2018 and ending on the 31st March, 2021:

Provided that exceeding annual fiscal deficit target due to ground or grounds of national security, act of war, national calamity, collapse of agriculture severely affecting farm output and incomes, structural reforms in the economy with unanticipated fiscal implications, decline in real output growth of a quarter by at least

three per cent. points below its average of the previous four quarters, may be allowed for the purposes of this section.

(3) Any deviation from fiscal deficit target under sub-section (2) shall not exceed one-half per cent. of the gross domestic product in a year.

(4) The Central Government shall, in case of increase in real output growth of a quarter by at least three per cent. points above its average of the previous four quarters, reduce the fiscal deficit by at least one-quarter per cent. of the gross domestic product in a year.

(5) Where the fiscal deficit is allowed to vary from the target prescribed under the proviso to sub-section (2) or deviation is initiated under sub-section (4), a statement explaining the reasons thereof and the path of return to annual prescribed targets under this section shall be laid, as soon as may be, before both the Houses of Parliament."

Amendment  
of section 5.

**214. In section 5 of the principal Act,—**

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Notwithstanding anything contained in sub-section (1), the Reserve Bank may subscribe to the primary issues of Central Government Securities due to ground or grounds specified in the proviso to sub-section (2) of section 4."

(b) in sub-section (4), after the words "secondary market", the words "or converts Central Government Securities held by it with other Securities of the Central Government as mutually agreed between the Reserve Bank and the Central Government" shall be inserted.

Amendment  
of section 7.

**215. In section 7 of the principal Act,—**

(a) in sub-section (1), for the words "every quarter", the words "on half-yearly basis" shall be substituted;

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

"(1A) The Central Government shall prepare a monthly statement of its accounts."

(c) in sub-section (2), for the words "pre-specified levels mentioned in the Fiscal Policy Strategy Statement and the rules made under this Act", the words "prescribed levels" shall be substituted.

Amendment  
of section 8.

**216. In section 8 of the principal Act, in sub-section (2),—**

(i) clause (ca) shall be omitted;

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

"(da) the level of short fall in revenue or excess of expenditure under sub-section (2) of section 7;"

## PART XVI

### AMENDMENT TO THE FINANCE (NO.2) ACT, 2004

Amendment  
of Act 23 of  
2004

**217. In section 97 of the Finance (No.2) Act, 2004, for clause (5), with effect from the 1st day of April, 2018, the following clause shall be substituted, namely:—**

"(5) "equity oriented fund" means a fund referred to in clause (a) of *Explanation* to section 112A of Income-tax Act, 1961."



## PART XVII

## AMENDMENTS TO THE FINANCE ACT, 2013

218. In the Finance Act, 2013,—

Amendment  
of Act 17 of  
2013.

(a) in section 116, in clause (7), after the words "sale of commodity derivatives", the words "or option on commodity derivatives" shall be inserted with effect from the 1st day of April, 2018;

(b) for sections 117 and 118, the following sections shall be substituted with effect from the 1st day of April, 2018, namely:—

"117. On and from the 1st day of April, 2018, there shall be charged a commodities transaction tax in respect of taxable commodities transaction specified in column (2) of the Table below, at the rate specified in the corresponding entry in column (3) of the said Table, on the value of such transaction and such tax shall be payable by the purchaser or the seller, as the case may be, as specified in the corresponding entry in column (4) of the said Table:

Charge of  
commodities  
transaction  
tax.

TABLE

Sl.No.	Taxable commodities transaction	Rate	Payable by
(1)	(2)	(3)	(4)
1.	Sale of a commodity derivative;	0.01 per cent.	seller
2.	Sale of an option on commodity derivative;	0.05 per cent.	seller
3.	Sale of an option on commodity derivative, where option is exercised.	0.0001 per cent.	purchaser

118. The value of taxable commodities transaction referred to in section 117,—

Value of  
taxable  
commodities  
transaction.

(a) in the case of a taxable commodities transaction relating to a commodity derivative, shall be the price at which the commodity derivative is traded;

(b) in the case of a taxable commodities transaction relating to an option on commodity derivative, shall be—

(i) the option premium, in respect of transaction at serial number 2 of the Table in section 117;

(ii) the settlement price, in respect of transaction at serial number 3 of the Table in section 117;";

(c) in section 128, after the word "sections", the figures "119," shall be inserted with effect from the 1st day of April, 2018.

## PART XVIII

## AMENDMENTS TO THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME AND ASSETS) AND IMPOSITION OF TAX ACT, 2015

219. In the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, with effect from the 1st day of April, 2018,—

Amendment  
of Act 22 of  
2015.

(a) in section 46, in sub-section (4),—

Amendment  
of section 46.

(i) in the opening portion, after the words "Joint Commissioner," the words "or the Joint Director" shall be inserted;

or

(ii) in clause (b), after the words "Deputy Commissioner", the words "or Assistant Director or Deputy Director" shall be inserted;

(b) in section 55,—

Amendment  
of section 55

(i) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Prosecution to be at instance of Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General or Principal Commissioner or Commissioner;"

(ii) in sub-section (2), after the words "the Chief Commissioner", the words "or the Principal Director General or the Director General" shall be inserted.

## PART XIX

## AMENDMENT TO THE FINANCE ACT, 2016

Amendment  
of Act 28 of  
2016

220. In the Finance Act, 2016, in section 236, in the opening paragraph, for the words, figures and letters "the 26th September, 2010", the words, figures and letters "the 5th August, 1976" shall be substituted.

## PART XX

## AMENDMENT TO THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

Amendment  
of section 2  
of Act 12 of  
2017.

221. In the Central Goods and Services Tax Act, 2017, in section 2, in clause (16), for the words "Central Board of Excise and Customs", the words "Central Board of Indirect Taxes and Customs" shall be substituted.

## THE FIRST SCHEDULE

(See section 2)

## PART I

## INCOME-TAX

## Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies.—

## Rates of income-tax

(1) where the total income does not exceed Rs. 2,50,000	Nil;
(2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	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 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year.—

## Rates of income-tax

(1) where the total income does not exceed Rs. 3,00,000	Nil;
(2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	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 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year.—

## Rates of income-tax

(1) where the total income does not exceed Rs. 5,00,000	Nil;
(2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(3) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

## Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall 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 plus 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 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every co-operative society, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph C*

In the case of every firm:—

*Rate of income-tax*

- |                                  |              |
|----------------------------------|--------------|
| On the whole of the total income | 30 per cent. |
|----------------------------------|--------------|

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph D*

In the case of every local authority:—

*Rate of income-tax*

- |                                  |              |
|----------------------------------|--------------|
| On the whole of the total income | 30 per cent. |
|----------------------------------|--------------|

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

*Paragraph E*

In the case of a company:—

*Rates of income-tax*

I. In the case of a domestic company:—

- |  |                                   |
|--|-----------------------------------|
| (i) where its total turnover or the gross receipt in the previous year 2015-2016 does not exceed fifty crore rupees; | 25 per cent. of the total income; |
| (ii) other than that referred to in item (i)   | 30 per cent. of the total income. |

II. In the case of a company other than a domestic company:—

(i) on so much of the total income as consists of:—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976.

and where such agreement has, in either case, been approved by the Central Government

50 per cent.:

(ii) on the balance, if any, of the total income

40 per cent.

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax;

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

## PART II

### RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(a) where the person is resident in India—	
(i) on income by way of interest other than "Interest on securities"	10 per cent.:
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.:
(iii) on income by way of winnings from horse races	30 per cent.:
(iv) on income by way of insurance commission	5 per cent.:
(v) on income by way of interest payable on—	10 per cent.:
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government;	
(vi) on any other income	10 per cent.:
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.:
(B) on income by way of long-term capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.:

(C) on income by way of long-term capital gains referred to in section 112A	10 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent.;
(E) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(F) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(G) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(H) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(G)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.;
(I) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.;
(J) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(K) on income by way of winnings from horse races	30 per cent.;
(L) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.;
(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian	10 per cent.;

concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy

(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	10 per cent.:
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.:
(F) on income by way of winnings from horse races	30 per cent.:
(G) on income by way of short-term capital gains referred to in section 111A.	15 per cent.:
(H) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.:
(I) on income by way of long-term capital gains referred to in section 112A	10 per cent.:
(J) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent.:
(K) on the whole of the other income	30 per cent.:

2. In the case of a company—

(a) where the company is a domestic company—

(i) on income by way of interest other than "Interest on securities"	10 per cent.:
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.:
(iii) on income by way of winnings from horse races	30 per cent.:
(iv) on any other income	10 per cent.:

(b) where the company is not a domestic company—

(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.:
(ii) on income by way of winnings from horse races	30 per cent.:
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.:
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India	10 per cent.:

(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and

where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent.;
(vi) on income by way of fees for technical services payable by the Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern; the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976	10 per cent.;
(vii) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(viii) on income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112	10 per cent.;
(ix) on income by way of long-term capital gains referred to in section 112A	10 per cent.;
(x) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]	20 per cent.;
(xi) on any other income	40 per cent.;

*Explanation.*—For the purposes of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the respective meanings assigned to them in Chapter XII-A of the Income-tax Act.

#### *Surcharge on income-tax*

The amount of income-tax deducted in accordance with the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees; and

(b) in the case of every co-operative society or firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ii) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(a) at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

#### PART III

#### RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD “SALARIES” AND COMPUTING “ADVANCE TAX”

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from

income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115BBDA or section 115BBE or section 115BBF or section 115BBG or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

*Paragraph A*

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

(1) where the total income does not exceed Rs. 2,50,000	Nil;
(2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

*Rates of income-tax*

(1) where the total income does not exceed Rs. 3,00,000	Nil;
(2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	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 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

*Rates of income-tax*

(1) where the total income does not exceed Rs. 5,00,000	Nil;
(2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(3) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 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,—

##### Rate 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 plus 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 plus 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 the 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.

## PART IV

[See section 2 (13)(c)]

## RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

**Rule 1.**—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

**Rule 2.**—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

**Rule 3.**—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind

referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

**Rule 4.**—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

**Rule 5.**—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 6.**—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

**Rule 7.**—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**Rule 8.**—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2018, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2010 or the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017, is a loss, then, for the purposes of sub-section (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, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011 or the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2012 or the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2012, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2013 or the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2013, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2014 or the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2014, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017.

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

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2018.

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

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2010 (14 of 2010) or the First Schedule to the Finance Act, 2011 (8 of 2011) or the First Schedule to the Finance Act, 2012 (23 of 2012) or the First Schedule to the Finance Act, 2013 (17 of 2013) or the First Schedule to the Finance (No. 2) Act, 2014 (25 of 2014) or the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

**Rule 9.**—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

**Rule 10.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 11.**—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

[See section 103 (a)]

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 20, for the entry in column (4) occurring against all the tariff items of heading 2009 (except tariff items 2009 11 00, 2009 12 00 and 2009 19 00), the entry "50%" shall be substituted;

(2) in Chapter 33, for the entry in column (4) occurring against all the tariff items of headings 3303, 3304, 3305, 3306 and 3307, the entry "20%" shall be substituted;

(3) in Chapter 34, for the entry in column (4) occurring against all the tariff items of heading 3406, the entry "25%" shall be substituted;

(4) in Chapter 39, for the entry in column (4) occurring against tariff items 3919 90 90, 3920 99 99, 3926 90 91 and 3926 90 99, the entry "15%" shall be substituted;

(5) in Chapter 40, for the entry in column (4) occurring against tariff item 4011 20 10, the entry "15%" shall be substituted;

(6) in Chapter 48, for the entry in column (4) occurring against tariff item 4823 90 90, the entry "20%" shall be substituted;

(7) in Chapter 56, for the entry in column (4) occurring against all the tariff items of headings 5608 and 5609, the entry "25%" shall be substituted;

(8) in Chapter 64,—

(i) for the entry in column (4) occurring against all the tariff items of headings 6401, 6402, 6403, 6404 and 6405, the entry "20%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 6406, the entry "15%" shall be substituted;

(9) in Chapter 71, for the entry in column (4) occurring against all the tariff items of heading 7117, the entry "20%" shall be substituted;

(10) in Chapter 84,—

(i) for the entry in column (4) occurring against all the tariff items of headings 8407, 8408 and 8409, the entry "15%" shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 8483 10 91 and 8483 10 92, the entry "15%" shall be substituted;

(11) in Chapter 85,—

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 8504 40 (except tariff item 8504 40 21), the entry "15%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8506 (except tariff item 8506 90 00), the entry "15%" shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 8507 10 00, 8507 20 00, 8507 30 00, 8507 40 00 and 8507 50 00, the entry "15%" shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 8507 60 00, the entry "20%" shall be substituted;

(v) for the entry in column (4) occurring against tariff item 8507 80 00, the entry "15%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 8511, the entry "15%" shall be substituted;

(vii) for the entry in column (4) occurring against tariff items 8517 12 10, 8517 12 90 and 8517 62 90, the entry "20%" shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 8517 70 90, the entry "15%" shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 8518 10 00, 8518 29 00, 8518 30 00 and 8518 40 00, the entry "15%" shall be substituted;

(x) for the entry in column (4) occurring against tariff items 8529 10 99 and 8529 90 90, the entry "15%" shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 8538 90 00, the entry "15%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 8544 19, 8544 42 and 8544 49, the entry "15%" shall be substituted;

(12) in Chapter 87,—

(i) for the entry in column (4) occurring against all the tariff items of heading 8708, the entry "15%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 8714 10, the entry "15%" shall be substituted;

(13) in Chapter 90,—

(i) for the entry in column (4) occurring against tariff item 9004 10 00, the entry "20%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 9018 and 9019, the entry "10%" shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 9020 00 00, the entry "10%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 9021 and 9022, the entry "10%" shall be substituted;

(14) in Chapter 91, for the entry in column (4) occurring against all the tariff items of headings 9101, 9102, 9103 and 9105, the entry "20%" shall be substituted;

(15) in Chapter 94, for the entry in column (4) occurring against all the tariff items of headings 9401, 9403 and 9404, the entry "20%" shall be substituted;

(16) in Chapter 95,—

(i) for the entry in column (4) occurring against all the tariff items of heading 9503 (except tariff item 9503 00 90), the entry "20%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 9504, the entry "20%" shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 9505 90 10, the entry "20%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 9506, 9507 and 9508, the entry "20%" shall be substituted;

(17) in Chapter 96,—

(i) for the entry in column (4) occurring against tariff item 9611 00 00, the entry "20%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 9613, the entry "20%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 9616, the entry "20%" shall be substituted.

### THE THIRD SCHEDULE

[See section 103 (b)]

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 7, for tariff item 0713 31 00 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
0713 31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek			
0713 31 10	--- Beans of the species <i>Vigna mungo</i> (L.) Hepper	kg.	30%	20%
0713 31 90	--- Beans of the species <i>Vigna radiata</i> (L.) Wilczek	kg.	30%	20%

(2) in Chapter 9, tariff item 0904 22 12 and the entries relating thereto shall be omitted;

(3) in Chapter 12, after tariff item 1209 91 60 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
1209 91 70	--- of chilly of genus <i>Capsicum</i>	kg.	10%	—

(4) in Chapter 29, against tariff item 2917 39 20, in column (2), for the words "Diocetyl phthalate", the words "Diocetyl isophthalate and dioctyl terephthalate" shall be substituted.

### THE FOURTH SCHEDULE

[See section 104 (b)]

In the Second Schedule to the Customs Tariff Act, after Sl. No. 49 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
50	8545 11 00	Electrodes of a kind used for furnaces	20%

## THE FIFTH SCHEDULE

(See sections 108 and 109)

Year	No.	Short title of enactments	Extent of repeal
(1)	(2)	(3)	(4)
1998	21	The Finance (No.2) Act, 1998	Sections 103 and 111
1999	27	The Finance Act, 1999	Sections 116 and 133
2004	23	The Finance (No.2) Act, 2004	Chapter VI
2007	22	The Finance Act, 2007	Chapter VI

## THE SIXTH SCHEDULE

(See sections 111 and 112)

Item No.	Description of goods	Rate
(1)	(2)	(3)
1.	Motor spirit commonly known as petrol	Rupee 8 per litre
2.	High speed diesel oil	Rupee 8 per litre

Bhopal, the dated 8<sup>th</sup> June, 2018

No.173-XXI-A(Dr.).—The following Ordinance promulgated by the published in the Gazette of India, Extraordinary Part II Section 1 dated the 31<sup>st</sup> May, 2018 is hereby republished for general information. The Bill as passed by the House of Parliament received the assent of the President on 28th March, 2018.

By order and in the name of the Governor of Madhya Pradesh,

RAJESH YADAV, Addl. Secy.

## THE NATIONAL SPORTS UNIVERSITY ORDINANCE, 2018

No. 5 OF 2018

Promulgated by the President in the Sixty-ninth Year of the Republic of India.

An Ordinance to establish and incorporate a National Sports University in the State of Manipur, a specialised University first of its kind, to promote sports education in the areas of sports sciences, sports technology, sports management and sports coaching besides functioning as the national training centre for select sports disciplines by adopting best international practices and for matters connected therewith or incidental thereto.

WHEREAS, the National Sports University Bill, 2017 was introduced in the House of the People and is pending in the House of the People;

AND WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance: —

1. (1) This Ordinance may be called the National Sports University Ordinance, 2018.

Short title,  
extent and  
commencement.

(2) It extends to the whole of India.

(3) It shall come into force at once.

2. In this Ordinance, unless the context otherwise requires,-

Definitions.

(a) "Academic and Activity Council" means the Academic and Activity Council of the University;

(b) "academic staff" means such categories of staff as are designated as academic staff by the Ordinances;

(c) "Board of Sports Studies" means the Board of Sports Studies of a Department of the University;

(d) "Chancellor" means the Chancellor of the University;

(e) "College" means a college or other academic institution established or maintained by, or admitted to the privileges of, the University;

(f) "Court" means the Court of the University;

(g) "Department" means a Department of Studies and includes a Centre of Studies;

(h) "employee" means any person appointed by the University and includes teachers and other staff of the University;

(i) "Executive Council" means the Executive Council of the University;

(j) "Finance Committee" means the Finance Committee of the University;

(k) "Fund" means the University Fund referred to in section 30;

(l) "Hall" means a unit of residence or of corporate life for the students of the University, or of an Outlying Campus or of a College or an Institution, maintained by the University;

(m) "Head of the Department" means the head of any teaching department of the University;

(n) "Institution" means an academic institution, not being a College, maintained by, or admitted to the privileges of, the



**University;**

(o) "Outlying Campus" means the campus of the University as may be established by it at any place within or outside India;

(p) "Principal" means the Head of a College or an Institution maintained by the University and includes, where there is no Principal, the person for the time being duly appointed to act as Principal, and in the absence of the Principal, or the acting Principal, a Vice-Principal duly appointed as such;

(q) "Regional Centre" means a centre established or maintained by the University for the purpose of coordinating and supervising the work of Study Centres in any region and for performing such other functions as may be conferred on such centre by the Executive Council;

(r) "Regulations" means the regulations made by any authority of the University under this Ordinance for the time being in force;

(s) "School" means a School of Studies of the University;

(t) "section" means the section of this Ordinance;

(u) "State" includes a Union territory;

(v) "Statutes" and "Ordinances" mean, respectively, the Statutes and the Ordinances of the University for the time being in force;

(w) "Study Centre" means a centre established, maintained or recognised by the University for the purpose of advising, counselling, training or for rendering any other assistance required by the students;

(x) "teachers of the University" means Professors, Associate Professors, Assistant Professors and such other persons as may be appointed for imparting instructions, training or conducting research in the University or in any Outlying Campus, College or Institution or Regional Centres and Study Centres maintained by the University and are designated as teachers by the Ordinances;

(y) "University" means the National Sports University established and incorporated as a University under this Ordinance;

(z) "Vice-Chancellor" means the Vice-Chancellor of the

## University;

Establishment  
of University.

3. (1) There shall be established a University by the name of "National Sports University".

(2) The headquarters of the University shall be in the State of Manipur and it may establish or maintain Outlying Campuses, Colleges, Regional Centres and Study Centres at such other places in India as it may deem fit:

Provided that the University may, with the prior approval of the Central Government, also establish Outlying Campuses and Study Centres outside India.

(3) The first Chancellor, the first Vice-Chancellor and the first members of the Court, the Executive Council and the Academic and Activity Council, and all such persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, are hereby constituted a body corporate by the name of "National Sports University".

(4) The University shall have perpetual succession and a common seal, and shall sue and be sued by the said name.

Objects of  
University.

4. The objects of the University shall be—

(i) to evolve as an institute of advanced study in the field of physical education and sports sciences;

(ii) to provide for research and development and dissemination of knowledge in physical education and sports sciences by providing specially designed academic and training programmes in various areas of physical education and sports sciences and training in advanced technologies of sports;

(iii) to strengthen physical education and sports training programmes to promote sports including traditional and tribal sports and games;

(iv) to establish centres and institutions of excellence for imparting state of the art educational training and research in the fields of physical education and sports sciences, sports technology and high performance training for all sports and games;

(v) to provide professional and academic leadership to other institutions in the field of physical education and sports sciences;

(vi) to provide vocational guidance and placement services in physical education, sports sciences, sports medicine, sports technology and other related fields;

(vii) to generate capabilities for the development of knowledge, skills and competences at various levels in the fields of physical education and sports sciences, sports technology and high performance training for all sports and games;

(viii) to generate capabilities to provide infrastructure of international standard for education, training and research in the areas related to physical education and sports sciences, sports technology and high performance training for all sports and games;

(ix) to prepare highly qualified professionals in the fields of physical education and sports sciences, sports technology and high performance training for all sports and games;

(x) to serve as a Centre of Excellence for the elite and other talented sportspersons of all sports and games and innovation in physical education and sports sciences and to carry out, endorse and propagate research;

(xi) to function as a leading resource centre for knowledge and development in the areas of physical education and sports sciences, sports technology and high performance training for all sports and games;

(xii) to provide international collaboration in the fields of physical education and sports sciences, sports technology and high performance training for all sports and games;

(xiii) to establish close linkage with sports academies, schools, colleges, sports and recreation clubs, sports associations and international federations for the purpose of teaching, training and research in physical education and sports sciences, sports technology and high performance training for all sports and games;

(xiv) to train talented athletes so as to help them to evolve into elite athletes of international level;

(xv) to make India become a sporting power;

(xvi) such other objects, not inconsistent with the provisions of this Ordinance, which the Central Government may, by

Powers and  
functions of  
University.

notification in the Official Gazette, specify in this behalf.

5. (1) The University shall have the following powers and functions, namely:—

(i) to plan, design, develop and prescribe courses of study and conduct appropriate academic and training programmes in physical education and sports sciences including sports technology and to provide for instruction and training in such branches of learning as the University may, from time to time, determine and to make provisions for research and for the advancement and dissemination of knowledge;

(ii) to grant, subject to such conditions as the University may determine, diplomas or certificates to, and confer degrees or other academic distinctions on, persons, on the basis of examinations, evaluation or any method of testing, and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;

(iii) to provide opportunities to the students of the University to participate in the sports tournaments and competitions in co-ordination with established International Sports Federations, National Sports Federations, Indian Olympic Association and Association of Indian Universities;

(iv) to have liaison or membership with various international professional organisations or bodies;

(v) to establish and maintain, with the prior approval of the Central Government, such Outlying Campuses, Regional Centres, specialised laboratories or other units for research, instruction and training as are, in the opinion of the University, necessary for the furtherance of its objects;

(vi) to establish, maintain or recognise Study Centres in the manner laid down by the Statutes;

(vii) to establish and maintain Colleges, institutions and Halls;

(viii) to confer honorary degrees or other distinctions in the manner prescribed by the Statutes;

(ix) to institute Principalships, Professorships, Associate Professorships, Assistant Professorships and other teaching or academic positions, required by the University and to appoint persons to such Principalships, Professorships, Associate

Professorships, Assistant Professorships or other teaching or academic positions;

(x) to appoint persons working in any University or academic institution, including those located outside the country, as teachers of the University for a specified period;

(xi) to create administrative, ministerial and other posts and to make appointments thereto;

(xii) to co-operate or collaborate or associate with any other University or authority or institution of higher learning, including those located outside the country, in such manner and for such purposes as the University, may determine;

(xiii) to provide facilities through the distance education system to such persons and in such manner as may be prescribed by the Statutes;

(xiv) to institute and award fellowships, scholarships, studentship, medals and prizes for raising academic standards and research;

(xv) to organise and to undertake extramural studies, training and extension services;

(xvi) to make provision for research and advisory services and for that purpose, to enter into such arrangements with other institutions, industrial or other organisations, as the University may deem necessary;

(xvii) to organise and conduct refresher courses, workshops, seminars and other programmes for teachers, evaluators, other academic staff and students;

(xviii) to appoint on contract or otherwise visiting Professors, Emeritus Professors, Consultants and such other persons who may contribute to the advancement of the objects of the University;

(xix) to determine standards of admission to the University, which may include examination, evaluation or any other method of testing;

(xx) to demand and receive payment of fees and other charges;

(xxi) to supervise the residences of the students of the University and to make arrangements for

promoting their health and general welfare;

(xxii) to lay down conditions of services of all categories of employees, including their code of conduct;

(xxiii) to regulate and enforce discipline among the students and the employees, and to take such disciplinary measures in this regard as may be deemed by the University to be necessary;

(xxiv) to make arrangements for promoting the health and general welfare of the employees;

(xxv) to receive benefactions, donations and gifts and to acquire, hold and manage, and to dispose of, with the previous approval of the Central Government, any property, movable or immovable, including trust and endowment properties, for the purposes of the University;

(xxvi) to borrow, with the previous approval of the Central Government, on the security of the property of the University, money for the purposes of the University; and

(xxvii) to conduct innovative experiments and promote new methods and technologies in the fields of physical education, sports sciences, sports medicine, sports technology, sports management and other related fields;

(xxviii) to purchase or to take on lease any land or building or sports complex or sports infrastructure and scientific sports research equipment or indoor stadium or works which may be necessary or convenient for the purposes of the University, on such terms and conditions as it may think fit and proper and to construct, alter and maintain any such building or work;

(xxix) to start any new allied course or research programme or diploma or training programme and discontinue any course or training programme;

(xxx) to invest the funds of the University in or upon such securities and transpose any investment from time to time in such manner as it may deem fit in the interest of the University;

(xxxi) to execute conveyances regarding transfers, mortgages, leases, licenses, agreements and other

conveyances in respect of the property, movable or immovable, including Government securities, belonging to the University or to be acquired for the purposes of the University, after taking prior permission of the Central Government;

(xxxii) to act as a technical advisory body to Government of India and other National Organisations, State Governments and National Sports Federations on all matters related to sports.

(xxxiii) to provide training, coaching and other back up to high level sports persons for achieving success in different national and international sports competitions;

(xxxiv) to give effect to the procedures and standards provided under the Khelo India Scheme or the National Sports Talent Search and Identification Scheme;

(xxxv) to confer autonomous status on a College or an Institution in the manner laid down by the Statutes;

(xxxvi) to admit to its privileges any College or Institution in or outside India subject to such conditions as may be laid down by the Statutes:

Provided that no College or Institution shall be so admitted except with the prior approval of the Central Government;

(xxxvii) to provide for the preparation of instructional and training materials, including films, cassettes, tapes, video cassettes and other software;

(xxxviii) to recognise persons for imparting instructions in any College or Institution admitted to the privileges of the University; and

(xxxix) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of its objects.

(2) The University shall in the exercise of its powers have jurisdiction over the whole of India and to the Outlying Campuses and Study Centres outside India.

(3) In exercising its powers referred to in sub-section (1), it shall be the endeavour of the University to maintain an all-India character and high standards of teaching, training and research, and the University shall, among other measures which may be

necessary for the said purpose, take, in particular, the following measures, namely:-

- (i) admissions of students and recruitment of faculty shall be made on all-India basis through appropriate procedures approved by the Executive Council of the University;
- (ii) foreign students shall be admitted by the University to various courses and programmes as per the policy and schemes of the Government of India and the procedure approved by the Executive Council of the National Sports University;
- (iii) inter-University mobility of faculty with portable pension scheme benefits, if any, and protection of seniority shall be encouraged;
- (iv) semester system, continuous evaluation and choice-based credit system shall be introduced and the University shall enter into agreement with other Universities and academic institutions for credit transfer and joint degree programmes;
- (v) innovative courses and programmes of studies shall be introduced with a provision for periodic review and restructuring;
- (vi) active participation of students shall be ensured in all academic activities of the University, including evaluation of teachers;
- (vii) accreditation shall be obtained from the National Assessment and Accreditation Council or any other accrediting agency at the national level; and
- (viii) e-governance shall be introduced with effective management information.

University to be open to all castes, creed, race or class.

6. The University shall be open to persons of any sex and of whatever caste, creed, race or class, and it shall not be lawful for the University to adopt or impose on any person, any test whatsoever of religious belief or profession in order to entitle such person to be appointed as a teacher of the University or to hold any other office therein or to be admitted as a student in the University or to graduate thereat or to enjoy or exercise any privilege thereof:

Provided that nothing in this section shall be deemed to prevent the University from making special provisions for the



employment or admission of women, persons with disabilities or of persons belonging to the weaker sections of the society and, in particular, of the Scheduled Castes, the Scheduled Tribes and the other socially and educationally backward classes of citizens:

Provided further that no such special provision shall be made on the ground of domicile.

Central  
Government to  
review work and  
progress of  
University.

7. (1) The Central Government may, from time to time, appoint one or more persons to review the work and progress of the University, including Outlying Campuses, Colleges Institutions, Regional Centres and Study Centres maintained by it, and to submit a report thereon; and upon receipt of that report, the Central Government may, after obtaining the views of the Executive Council thereon through the Vice-Chancellor, take such action and issue such directions, as it considers necessary, in respect of any of the matters dealt with in the report and the University shall abide by such action and be bound to comply with such directions.

(2) The Central Government shall have the right to cause an inspection to be made by such person or persons, as it may direct, of the University, its buildings, sports complexes, libraries, laboratories and equipment, and of any Outlying Campus or College or Institution or Regional Centres or Study Centres maintained by the University; and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in like manner in respect of any matter connected with the administration or finances of the University, Colleges or Institutions or Regional Centres or Study Centres.

(3) The Central Government shall, in every matter referred to in sub-section (2), give notice of its intention to cause an inspection or inquiry to be made, to the University, and the University shall have the right to make such representations to the Central Government, as it may consider necessary.

(4) After considering the representations, if any, made by the University, the Central Government may cause to be made such inspection or inquiry as is referred to in sub-section(3).

(5) Where any inspection or inquiry has been caused to be made by the Central Government, the University shall be entitled to appoint a representative, who shall have the right to be present

and be heard at such inspection or inquiry.

(6) The Central Government may, if the inspection or inquiry is made in respect of the University or any Outlying Campus or College or Institution or Regional Centre or Study Centre established or maintained by it, address the Vice-Chancellor with reference to the result of such inspection or inquiry together with such views and advice with regard to the action to be taken thereon, as the Central Government may be pleased to offer, and on receipt of address made by the Central Government, the Vice-Chancellor shall communicate to the Executive Council the views of the Central Government with such advice as the Central Government may offer upon the action to be taken thereon.

(7) The Executive Council shall communicate through the Vice-Chancellor to the Central Government such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(8) Where, the Executive Council does not, within a reasonable time, take action to the satisfaction of the Central Government, it may, after considering any explanation furnished or representation made by the Executive Council, issue such directions, as it may think fit, and the Executive Council shall comply with such directions.

(9) Without prejudice to the foregoing provisions of this section, the Central Government may, by order in writing, annul any proceeding of the University which is not in conformity with the provisions of this Ordinance or the Statutes or the Ordinances:

Provided that before making any such order, the Central Government shall call upon the Vice-Chancellor to show cause why such an order should not be made, and, if any cause is shown within a reasonable time, it shall consider the same.

(10) The Central Government shall have such other powers, in respect of the affairs of the University, as may be prescribed by the Statutes.

Officers of  
University.

8. The following shall be the officers of the University, namely:-

- (a) the Chancellor;
- (b) the Vice-Chancellor;
- (c) the Deans of Schools;
- (d) the Registrar;

(e) the Finance Officer;

(f) the Controller of Examinations ;

(g) the Librarian; and

(h) such other officers as may be declared by the Statutes to be the officers of the University.

Chancellor.

9. (1) The Chancellor shall be appointed by the Central Government in such manner as may be prescribed by the Statutes.

(2) The Chancellor shall, by virtue of his office, be the head of the University and shall, if present, preside at the Convocations of the University held for conferring degrees and other ceremonial functions and also the meetings of the Court.

Vice-Chancellor.

10. (1) The Vice-Chancellor shall be appointed by the Central Government in such manner as may be prescribed by the Statutes.

(2) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(3) The Vice-Chancellor may, if he is of the opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Ordinance and shall apprise such authority at its next meeting the action taken by him on such matter:

Provided that if the authority concerned is of the opinion that such action ought not to have been taken, it may refer the matter to the Central Government whose decision thereon shall be final:

Provided further that any person in the service of the University who is aggrieved by the action taken by the Vice-Chancellor under this sub-section shall have the right to represent against such action to the Executive Council within three months from the date on which decision on such action is communicated to him and thereupon the Executive Council may confirm, modify or reverse the action taken by the Vice-Chancellor.

(4) Where the Vice-Chancellor is of the opinion that any decision taken by any authority of the University is beyond the powers of the authority conferred under the provisions of this Ordinance or the Statutes or the Ordinances, or that any decision taken by the authority is not in the interest of the University, he may ask the authority concerned to review its decision within

sixty days of such decision and if the authority refuses to review the decision either in whole or in part or no decision is taken by it within the said period of sixty days, the matter shall be referred to the Central Government whose decision thereon shall be final.

(5) The Vice-Chancellor shall exercise such other powers and perform such other duties as may be prescribed by the Statutes or the Ordinances.

Deans of  
Schools.

11. Every Dean of School shall be appointed in such manner, and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

Registrar.

12. (1) The Registrar shall be appointed in such manner, and on such terms and conditions of service, as may be prescribed by the Statutes.

(2) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

Finance Officer.

13. The Finance Officer shall be appointed in such manner, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

Controller of  
Examinations.

14. Controller of Examinations shall be appointed in such manner and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

Librarian.

15. The Librarian shall be appointed in such manner and on such terms and conditions of service, and shall exercise such powers and perform such duties, as may be prescribed by the Statutes.

Other officers.

16. The manner of appointment and powers and duties of other officers of the University shall be prescribed by the Statutes.

Authorities of  
University.

17. The following shall be the authorities of the University, namely:-

- (a) the Court;
- (b) the Executive Council;
- (c) the Academic and Activity Council;
- (d) the Board of Sports Studies;
- (e) the Finance Committee;

(f) such other authorities as may be declared by the Statutes to be the authorities of the University.

The Court.

18. (1) The constitution of the Court and the term of office of its members shall be prescribed by the Statutes:

(2) Subject to the provisions of this Ordinance, the Court shall have the following powers and functions, namely:-

(a) to review, from time to time, the broad policies and programmes of the University, and to suggest measures for the improvement and development of the University;

(b) to consider and pass resolutions on the annual report and the annual accounts of the University and the audit report on such accounts;

(c) to advise the Central Government in respect of any matter which may be referred to it for advice; and

(d) to perform such other functions as may be prescribed by the Statutes.

Executive Council.

19. (1) The Executive Council shall be the principal executive body of the University.

(2) The constitution of the Executive Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

Academic and Activity Council.

20. (1) The Academic and Activity Council shall be the principal academic body of the University and shall, subject to the provisions of this Ordinance, the Statutes and the Ordinances, co-ordinate and exercise general supervision over the academic policies of the University.

(2) The constitution of the Academic and Activity Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes:

Provided that the Academic and Activity Council shall have sports persons who have achieved distinction in Olympics or world championships.

Board of Sports Studies.

21. The constitution, powers and functions of the Board of Sports Studies shall be prescribed by the Statutes.

Finance Committee.

22. The constitution, powers and functions of the Finance Committee shall be prescribed by the Statutes.

Other  
authorities of  
University.

**23. The constitution, powers and functions of other authorities, as may be declared by the Statutes to be the authorities of the University, shall be prescribed by the Statutes.**

Power to make  
Statutes.

**24. Subject to the provisions of this Ordinance, the Statutes may provide for all or any of the following matters, namely:-**

- (a) the constitution, powers and functions of authorities and other bodies of the University, as may be constituted from time to time;**
- (b) the appointment and continuance in office of the members of the said authorities and bodies, the filling up of vacancies of members, and all other matters relating to those authorities and other bodies for which it may be necessary or desirable to provide;**
- (c) the appointment, powers and duties of the officers of the University and their emoluments;**
- (d) the appointment of teachers, academic staff and other employees of the University, the emoluments and conditions of service;**
- (e) the appointment of teachers and academic staff working in any other University or organisation for a specific period for undertaking a joint project;**
- (f) the conditions of service of employees including provisions for pension, insurance, provident fund, the manner of termination of service and disciplinary action;**
- (g) the principles governing the seniority of service of the employees of the University;**
- (h) the procedure for arbitration in cases of dispute between employees or students and the University;**
- (i) the procedure for appeal to the Executive Council by any employee or student against the action of any officer or authority of the University;**
- (j) the conferment of autonomous status on a College or an Institution or a Department;**
- (k) the establishment and abolition of Schools, Departments, Centres, Halls, Colleges, Institutions, Regional Centres and Study Centres;**
- (l) the conferment of honorary degrees;**
- (m) the conferment and withdrawal of degrees, diplomas, certificates and other academic distinctions;**
- (n) the management of Colleges, Institutions, Regional Centres and Study Centres established and maintained by the**

University;

(o) the delegation of powers vested in the authorities or officers of the University;

(p) the maintenance of discipline among the employees and students; and

(q) all other matters which by this Ordinance are to be, or may be, provided for by the Statutes.

Statutes, how to be made.

25. (1) The first Statutes are those set out in the Schedule to this Ordinance.

(2) The Executive Council may, from time to time, make new or additional Statutes or may amend or repeal any Statutes referred to in sub-section(1):

Provided that the Executive Council shall not make, amend or repeal any Statutes affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion in writing on proposed changes, and any opinion so expressed shall be considered by the Executive Council.

(3) Every new Statutes or Statutes amending or repealing existing Statutes shall require the approval of the Central Government and unless so approved, they shall be invalid.

(4) Notwithstanding anything contained in the foregoing sub-sections, the Central Government may make new or additional Statutes or amend or repeal the Statutes referred to in sub-section(1) during the period of three years immediately after the commencement of this Ordinance:

Provided that the Central Government may, on the expiry of the said period of three years, make, within one year from the date of such expiry, such detailed Statutes as it may consider necessary and such detailed Statutes shall be laid before both Houses of Parliament.

(5) Notwithstanding anything contained in this section, the Central Government may direct the University to make provisions in the Statutes in respect of any matter specified by it and if the Executive Council is unable to implement such direction within sixty days of its receipt, the Central Government may, after considering the reasons, if any, communicated by the Executive Council for its inability to comply with such direction, make or amend the Statutes suitably.

Power to make Ordinances.

26. (1) Subject to the provisions of this Ordinance and the Statutes, the Ordinances may provide for all or any of the following matters, namely:-

(a) the admission of students to the University and their enrolment as such;

(b) the courses of study and their duration to be laid down for all degrees, diplomas and certificates of the University;

(c) the medium of instruction and examination;

(d) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;

(e) the fees to be charged for courses of study in the University and for admission to examinations, degrees and diplomas of the University;

(f) the conditions for award of fellowships, scholarships, studentships, medals and prizes;

(g) the conduct of examinations, including the term of office and manner of appointment and the duties of examining bodies, examiners and moderators;

(h) the conditions of residence of the students of the University;

(i) the special arrangements, if any, which may be made for the residence and teaching of women students and the prescribing of special courses of studies for them;

(j) the establishment of Centres of Studies, Board of Studies, Specialised Laboratories and other Committees;

(k) the manner of co-operation and collaboration with other Universities, institutions and other agencies including learned bodies or associations;

(l) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;

(m) the institution of fellowships, scholarships, studentships, medals and prizes;

(n) the setting up of a machinery for redressal of



grievances of employees and students; and

(o) any other matter which, by this Ordinance or the Statutes, is to be or may be, provided for by the Ordinances.

(2) The first Ordinances shall be made by the Vice-Chancellor with previous approval of the Executive Council and the Ordinances so made may also be amended, repealed or added to at any time by the Executive Council in the manner prescribed by the Statutes.

**Regulations.**

27. The authorities of the University may make Regulations, consistent with this Ordinance, the Statutes and the Ordinances, for the conduct of their own business and that of the Committees, if any, appointed by them and not provided for by this Ordinance, the Statutes or the Ordinances, in the manner prescribed by the Statutes.

**Annual Report.**

28. (1) The annual report of the University shall be prepared under the directions of Executive Council, which shall include, among other matters, the steps taken by the University towards the fulfilment of its objects and shall be submitted to the Court on or before such date as may be prescribed by the Statutes and the Court shall consider the report in its annual meeting.

(2) The Court shall submit the annual report to the Central Government along with its comments, if any.

(3) The Central government shall, as soon as may be, cause a copy of the annual report to be laid before both the Houses of Parliament.

**Annual Accounts.**

29. (1) The annual accounts and balance-sheet of the University shall be prepared under the directions of the Executive Council and shall, once at least every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor-General of India or by such persons as he may authorise in this behalf.

(2) A copy of the annual accounts together with the audit report thereon shall be submitted to the Court and the Central Government along with the observations of the Executive Council.

(3) Any observations made by the Central Government on the annual accounts shall be brought to the notice of the Court and the observations of the Court, if any, shall, after being considered by

the Executive Council, be submitted to the Central Government.

(4) The Central Government shall, as soon as may be, cause the copy of the annual accounts together with the audit report to be laid before both the Houses of Parliament.

(5) The audited annual accounts after having been laid before both the Houses of Parliament shall be published in the Gazette of India.

Fund of  
University.

30. (1) There shall be a University Fund which shall include—

(a) any contribution or grant made by the University Grants Commission or the Central Government;

(b) any contribution or grant made by the State Government;

(c) any contribution made by Government, semi-Government or autonomous bodies;

(d) any loans, gifts, bequests, donations, endowments or other grants, if any;

(e) income received by the University from fees and charges;

(f) the moneys received by the University from the collaborating industries in terms of the provisions of the Memorandum of Understanding entered between the University and the industry for the establishment of sponsored chairs, fellowships or infrastructure facilities of the University; and

(g) amounts received in any other manner from any other source.

(2) All funds of the University shall be deposited in such banks or invested in such manner as the Board may decide on the recommendation of the Finance Committee.

(3) The funds of the University shall be applied towards the expenses of the University including expenses incurred in the exercise of its powers and discharge of its functions by or under this Ordinance.

Returns and  
information.

31. The University shall furnish to the Central Government such returns or other information with respect to its property or activities, within such period, as the Central Government may, from time to time, require.

Conditions of  
service of  
employees, etc.

32. (1) Every employee of the University shall be appointed under a written contract, which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

(2) Any dispute arising out of the contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Executive Council, one member nominated by the employee concerned and an umpire appointed by the Central Government.

(3) The decision of the Tribunal shall be final and no suit shall lie in any civil court in respect of the matters decided by the Tribunal:

Provided that nothing in this sub-section shall preclude the employee from availing of judicial remedies available under articles 32 and 226 of the Constitution.

(4) Every request made by the employee under sub-section (2) shall be deemed to be a submission to arbitration upon the terms of this section within the meaning of the Arbitration and Conciliation Act, 1996. 26 of 1996.

(5) The procedure for regulating the work of the Tribunal shall be prescribed by the Statutes.

Procedure of  
appeal and  
arbitration in  
disciplinary  
cases against  
students.

33. (1) Any student or candidate for an examination whose name has been removed from the rolls of the University by the orders or resolution of the Vice-Chancellor, Discipline Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than one year, may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Executive Council and the Executive Council may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

(2) Any dispute arising out of any disciplinary action taken by the University against a student shall, at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sub-sections (2), (3), (4) and (5) of section 32 shall, as far as may be, apply to a reference made under this sub-section.

Right to  
Appeals.

34. Every employee or student of the University or of a College or an Institution or a Regional Centre or a Study Centre

established or maintained by the University shall, notwithstanding anything contained in this Ordinance, have a right to appeal to the Executive Council within such time, as may be prescribed by the Statutes, against the decision of any officer or authority of the University, or of the Principal or the management of any College or Institution or Regional Centre or Study Centre, as the case may be, and thereupon, the Executive Council may confirm, modify or reverse the decision appealed against.

Provident and Pension Funds.

35. (1) The University shall constitute for benefit of its employees such provident fund or any other similar fund or provide such insurance schemes, as it may deem fit, in such manner and subject to such conditions, as may be prescribed by the Statutes.

(2) Where such provident fund or other similar fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925 shall apply to such fund, as if it were a Government provident fund. 19 of 1925.

Disputes as to constitution of authorities and bodies.

36. If any question arises as to whether any person has been duly elected or appointed as, or is entitled to be, a member of any authority or other body of the University, the matter shall be referred to the Central Government whose decision thereon shall be final.

Filling of casual vacancies.

37. All casual vacancies among the members (other than *ex-officio* members) of any authority or other body of the University shall be filled, as soon as may be, by the person or body who appoints, elects or co-opts the member whose place has become vacant and the persons appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been a member.

Proceedings of authorities or bodies not invalidated by vacancies.

38. No act or proceedings of any authority or other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

Protection of action taken in good faith.

39. No suit or other legal proceedings shall lie against any officer or other employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Ordinance, the Statutes or the Ordinances.

Mode of Proof of University

40. Notwithstanding anything contained in the Indian Evidence

Record.

Act, 1872 or in any other law for the time being in force, a copy of any receipt, application, notice, order, proceeding or resolution of any authority or other body of the University, or any other document in possession of the University, or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as prima facie evidence of such receipt, application, notice, order, proceeding, resolution or document or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence.

Powers to  
remove  
difficulties.

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

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Ordinance.

(2) Every order made under sub-section (1) 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 order or both Houses agree that the order should not be made, the order 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 order.

Statutes,  
Ordinances and  
Regulations to  
be published in  
the Official  
Gazette and to  
be laid before  
Parliament.

42. (1) Every Statute, Ordinance or Regulation made under this Ordinance shall be published in the Official Gazette.

(2) Every Statute, Ordinance or Regulation made under this Ordinance, 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 Statute, Ordinances or Regulations or both Houses agree that the Statute, Ordinances or Regulations should not be made, the Statute, Ordinances or Regulations 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 the Statute, Ordinances or Regulations.

(3) The power to make Statutes, Ordinances or Regulations shall include the power to give retrospective effect, from a date not earlier than the date of commencement of this Ordinance, to the Statutes, Ordinances or Regulations or any of them but no retrospective effect shall be given to any Statutes, Ordinances or Regulations so as to prejudicially affect the interests of any person to whom such Statutes, Ordinances or Regulations may be applicable.

Transitional provisions.

43. Notwithstanding anything contained in this Ordinance and the Statutes,—

(a) the first Vice-Chancellor shall be appointed by the Central Government in such manner and on such conditions as may be deemed fit and the said officer shall hold office for such term, not exceeding five years, as may be specified by the Central Government;

(b) the first Registrar and the first Finance Officer shall be appointed by the Central Government and each of the said officers shall hold office for a term of three years;

(c) the first Court and the first Executive Council shall consist of not more than thirty-one members and eleven members, respectively, who shall be nominated by the Central Government and shall hold office for a term of three years; and

(d) the first Academic and Activity Council shall consist of not more than twenty-one members, who shall be nominated by the Central Government and they shall hold office for a term of three years:

Provided that if any vacancy occurs in the above offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Central Government and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office, if such vacancy had not occurred.

## THE SCHEDULE (See section 25)

### The Statutes of the University

Chancellor.

1. (1) The Chancellor shall be appointed by the Central Government from a panel of names of not less than three persons recommended by the Executive Council:

Provided that if the Central Government does not approve any of the persons included in the panel, it may call for an extended fresh panel.

(2) The Chancellor shall be an eminent person in the field of sports who shall either be a sports person himself or a Sports Administrator or a Sports Academician.

(3) The Chancellor shall hold office for the term of five years and shall not be eligible for reappointment:

Provided that notwithstanding the expiry of his term of office, the Chancellor shall continue to hold office until his successor enters upon his office.

Vice-Chancellor.

2. (1) The Vice-Chancellor shall be appointed by the Central Government from out of a panel recommended by a Committee as constituted under clause (2):

Provided that if the Central Government does not approve any of the persons included in the panel, it may call for an extended fresh panel.

(2) The Committee referred to in clause (1) shall consist of five persons, out of whom three shall be nominated by the Executive Council and two by the Central Government, and one of the nominees of the Central Government shall be the convener of the Committee:

Provided that none of the members of the Committee shall be an employee of the University or of a College or Institution or Regional Centre or Study Centre established or maintained by the University or a member of any authority of the University.

(3) The Vice-Chancellor shall be a whole-time salaried officer of the University.

(4) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of seventy year, whichever is earlier, and he shall not be eligible for re-

appointment:

Provided that notwithstanding the expiry of the said period of five years, he shall continue in office until his successor is appointed and enters upon his office:

Provided further that the Central Government may direct any Vice-Chancellor after his term has expired to continue in office for such period, not exceeding a total period of one year, as may be specified by it.

Provided also that when the office of the Vice-Chancellor becomes vacant due to death, resignation or otherwise, or, /as the case may be, due to illness or such other cause, the Executive Council may appoint the senior-most Dean to perform the functions of the Vice-Chancellor until a new Vice-Chancellor is appointed or, as the case may be, the existing Vice-Chancellor resumes his duties.

(5) Notwithstanding anything contained in clause(4), the Central Government may, at any time after the Vice-Chancellor has entered upon his office, by an order in writing, remove the Vice-Chancellor from office on grounds of incapacity, misconduct or violation of statutory provisions:

Provided that no such order shall be made by the Central Government unless the Vice-Chancellor has been given a reasonable opportunity of showing cause against the action proposed to be taken against him:

Provided further that the Central Government may, at any time before making such order, place the Vice-Chancellor under suspension, pending enquiry.

(6) The emoluments and other conditions of service of the Vice-Chancellor shall be as follows:-

(i) The Vice-Chancellor shall be paid a monthly salary and allowances, other than house rent allowance, at the rates fixed by the Central Government from time to time and he shall be entitled, without payment of rent, to use a furnished residence throughout his term of office and no charge shall fall on the Vice-Chancellor in respect of the maintenance of such residence.

(ii) The Vice-Chancellor shall be entitled to such terminal benefits and allowances as may be fixed by the Central Government from time to time:

Provided that where an employee of the University or of a College, Institution, Regional Centre or Study Centre established or maintained by the University, or of any other University or any College or Institution



admitted to the privileges of the University or such other University, is appointed as the Vice-Chancellor, he may be allowed to continue to contribute to any provident fund of which he is a member and the University shall contribute to the account of such person in that provident fund at the same rate at which the person had been contributing immediately before his appointment as the Vice-Chancellor:

Provided further that where such employee had been a member of any pension scheme, the University shall make the necessary contribution to such scheme.

(iii) The Vice-Chancellor shall be entitled to travelling allowance at such rates as may be fixed by the Executive Council.

(iv) The Vice-Chancellor shall be entitled to leave on full pay at the rate of thirty days in a calendar year and the leave shall be credited to his account in advance in two half-yearly installments of fifteen days each on the first day of January and July every year:

Provided that if the Vice-Chancellor assumes or relinquishes charge of the office of the Vice-Chancellor during the currency of a half year, the leave shall be credited proportionately at the rate of two and-a-half days for each completed month of service.

(v) In addition to the leave referred to in sub-clause (iv), the Vice-Chancellor shall also be entitled to half-pay leave at the rate of twenty days for each completed year of service, and half-pay leave may also be availed of as commuted leave on full pay on medical certificate:

Provided that when such commuted leave is availed of, twice the amount of half-pay leave shall be debited against half-pay leave due.

Powers and duties  
of Vice-Chancellor.

3. (1) The Vice-Chancellor shall be ex-officio Chairman of the Executive Council, the Academic and Activity Council and the Finance Committee and shall, in the absence of the Chancellor, preside at the Convocations held for conferring degrees and at meetings of the Court.

(2) The Vice-Chancellor shall be entitled to be present at, and address, any meeting of any authority or other body of the University, but shall not be entitled to vote there at unless he is a member of such authority or body.

(3) It shall be the duty of the Vice-Chancellor to see that this Ordinance, the Statutes, the Ordinances and the Regulations are duly observed and he shall have all the powers necessary to ensure such observance.

(4) The Vice-Chancellor shall have all the powers necessary for the proper maintenance of discipline in the University and he may delegate any such powers to such person or persons as he deems fit.

(5) The Vice-Chancellor shall have the power to convene or cause to be convened the meetings of the Executive Council, the Academic and Activity Council and the Finance Committee.

Deans of Schools.

4. (1) Every Dean of School shall be appointed by the Vice-Chancellor from amongst the Professors in the School by rotation in order of seniority for a period of three years:

Provided that in case there is only one Professor or no Professor in a School, the Dean shall be appointed, for the time being, from amongst the Professor, if any and the Associate Professors in the School by rotation in the order of seniority:

Provided further that a Dean on attaining the age of sixty-five years shall cease to hold office as such.

(2) When the office of the Dean is vacant or when the Dean is, by reason of illness, absence or any other cause, unable to perform duties of his office, the duties of the office shall be performed by the senior-most Professor or Associate Professor, as the case may be, in the School.

(3) The Dean shall be the Head of the School and shall be responsible for the conduct and maintenance of the standards of teaching and research in the School and shall have such other functions as may be prescribed by the Ordinances.

(4) The Dean shall have the right to be present and to speak at any meeting of the Boards of Sports Studies or Committees of the School, as the case may be, but shall not have the right to vote thereat unless he is a member thereof.

Registrar.

5. (1) The Registrar shall be appointed by the Executive Council on the recommendation of a Selection Committee constituted for the purpose and shall be whole-time salaried officer of University.

(2) The Registrar shall be appointed for a term of five years and shall be eligible for reappointment.

(3) The emoluments and other terms and conditions of service of the Registrar shall be such as may be prescribed by the Executive Council from time to time:

Provided that the Registrar shall retire on attaining the age of sixty-two-years.

(4) When the office of the Registrar is vacant or when the Registrar is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) (a) The Registrar shall have power to take disciplinary action against such of the employees, excluding teachers and other academic staff, as may be specified in the order of the Executive Council and to suspend them pending inquiry, to administer warnings to them or to impose on them the penalty of censure or the withholding of increment:

Provided that no such penalty shall be imposed unless the person has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(b) An appeal shall lie to the Vice-Chancellor against any order of the Registrar imposing any of the penalties specified in sub-clause (a).

(c) In a case where the inquiry discloses that a punishment beyond the power of the Registrar is called for the Registrar shall, upon the conclusion of the inquiry, make a report to the Vice-Chancellor along with his recommendation:

Provided that an appeal shall lie to the Executive Council against an order of the Vice-Chancellor imposing any penalty.

(6) The Registrar shall be *ex officio* Secretary of the Executive Council and the Academic and Activity Council, but shall not be deemed to be member of either of these authorities and he shall be *ex officio* Member-secretary of the Court.

(7) It shall be the duty of the Registrar--

(a) to be the custodian of the records, the common seal and such other property of the University as the Executive Council shall commit to his charge;

(b) to issue all notices convening meetings of the Court, the Executive Council, the Academic and Activity Council and of any Committee appointed by those authorities;

(c) to keep the minutes of all the meetings of the Court, the Executive Council, the Academic and Activity Council and of any Committees

appointed by those authorities;

(d) to conduct the official correspondence of the Court, the Executive Council and the Academic and Activity Council;

(e) to supply to the Central Government, copies of the agenda of the meetings of the authorities of the University as soon as they are issued and the minutes of such meetings;

(f) to represent the University in suits or proceedings by or against the University, sign powers of attorney and verify pleadings or depute his representative for the purpose; and

(g) to perform such other duties as may be specified in the Statutes, the Ordinances or Regulations or as may be required from time to time by the Executive Council.

Finance officer.

6. (1) The Finance Officer shall be appointed by the Executive Council on the recommendations of Selection Committee constituted for the purpose and shall be a whole-time salaried officer of the University.

(2) The Finance Officer shall be appointed for a term of five years and shall be eligible for re-appointment.

(3) The emoluments and other terms and conditions of service of the Finance Officer shall be such as may be prescribed by the Executive Council from time to time:

Provided that the Finance Officer shall retire on attaining the age of sixty-two years.

(4) When the office of the Finance Officer is vacant or when the Finance Officer is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) The Finance Officer shall be *ex officio* Secretary of the Finance Committee, but shall not be deemed to be a member of such Committee.

(6) The Finance Officer shall –

(a) exercise general supervision over the funds of the University and shall advise it as regards its financial policy; and

(b) perform such other financial function as may be assigned to him by the Executive Council or as may be prescribed by the Statutes or the

**Ordinances.**

(7) Subject to the control of the Executive Council, the Finance Officer shall—

(a) hold and manage the property and investments of the University including trust and endowed property;

(b) ensure that the limits fixed by the Executive Council for recurring and non-recurring expenditure for a year are not exceeded and that all moneys are expended on the purpose for which they are granted or allotted;

(c) be responsible for the preparation of annual accounts and the budget of the University and for their presentation to the Executive Council;

(d) Keep a constant watch on the state of the cash and bank balances and on the state of investments;

(e) watch the progress of the collection of revenues and advise on the methods of collection employed;

(f) ensure that the registers of buildings, land furniture and equipment are maintained up to date and that stock-checking is conducted, of equipment and other consumable materials in all offices, Departments, Centres and Specialised Laboratories;

(g) bring to the notice of the Vice-Chancellor any unauthorized expenditure and other financial irregularities and suggest disciplinary action against persons at fault; and

(h) call for, from any office, Department, Centre, Laboratory, College, Institution, Regional Centre or Study Centre established or maintained by the University, any information or returns that he may consider necessary for the performance of his duties.

(8) Any receipt given by the Finance Officer or the person or persons duly authorised in this behalf by the Executive Council for any money payable to University shall be sufficient discharge for payment of such money.

Controller of  
Examinations.

7. (1) The Controller of Examinations shall be appointed by the Executive Council on the recommendations of a selection Committee constituted for the purpose and he shall be a whole time salaried officer of the University.

(2) The Controller of Examinations shall be appointed for a term of five years and shall be eligible for re-appointment.

(3) The emoluments and other terms and conditions of service of the Controller of Examinations shall be such as may be prescribed by the Executive Council from time to time:

Provided that the Controller of Examinations shall retire on attaining the age of sixty-two years.

(4) when the officer of the Controller of Examinations is vacant or when the Controller of Examinations is, by reason of illness, absence or any other cause, unable to perform the duties of his office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) The Controller of Examinations shall arrange for and superintend the examinations of the University in the manner prescribed by the Ordinances.

Librarian.

8. (1) The Librarian shall be appointed by the Executive Council on the recommendations of the Selection Committee constituted for the purpose and he shall be a whole-time salaried officer of the University.

(2) The Librarian shall exercise such powers and perform such duties as may be assigned to him by the Executive Council.

Constitution and meetings of Court.

9. (1) The court shall consist of the following members who shall hold office for a period of three years, namely:—

(a) *Ex-Officio* Members:

(i) the Chancellor;

(ii) the Vice-Chancellor;

(iii) the Proctor;

(iv) the Deans of Schools;

(v) the Dean of Students' Welfare;

(vi) the Finance Officer;

(vii) one Senior Warden, by rotation;

(viii) the Librarian of the University;

(ix) the President, Alumni Association;

(b) Other Members:

(i) Heads of Departments/Professors who are members of the Academic and Activity Council;

(ii) one representative from each institution recognized by the university, nominated by the Vice-Chancellor on recommendations of the Head of the Institution;

(iii) not more than four persons from amongst eminent sports scientists, sports academicians and sports administrators to be nominated by the Central Government;

(iv) not more than two persons representing sports industry, to be nominated by the Central Government;

(v) not more than ten persons from amongst eminent sports persons and highly recognized coaches to be nominated by the Central government;

(c) the Registrar – *Ex-Officio* Member Secretary.

(2) An annual meeting of the Court shall be held on a date to be fixed by the Executive Council unless some other date has been fixed by the Court in respect of any year.

(3) At an annual meeting of the Court, a report on the working of the University during the previous year, together with a statement of the receipts and expenditure, the balance sheet as audited, and financial estimates for the next year shall be presented.

(4) A copy of the statement of receipts and expenditure, the balance-sheet and the financial estimates referred to in clause (2) shall be sent to every member of the Court at least seven days before the date of the annual meeting.

(5) Special meetings of the Court may be convened by the Executive Council or the Vice-Chancellor or if there is no Vice-Chancellor, by the Registrar.

(6) Eleven members of the Court shall form a quorum for a meeting of the Court.

Quorum for  
meeting of

10. Seven members of the Executive Council shall form a quorum for a

Executive Council. meeting of the Executive Council.

Constitution,  
powers and  
functions of

Executive Council.

11. (1) The Executive Council shall consist of the following members to be nominated by the Central Government who shall hold office for a period of two years, namely:—

(a) *Ex-Officio* Members

(i) the Vice-Chancellor;

(ii) the Proctor;

(iii) the Deans of Students' Welfare;

(iv) the Additional Secretary and Financial Advisor, Ministry of Youth Affairs and Sports;

(v) the Joint Secretary, Ministry of Youth Affairs and Sports;

(vi) the Deans of Schools;

(b) Other Members:

(i) three Senior Professors by rotation;

(ii) four persons from amongst sports scientists, sports administrators, eminent sports persons and distinguished coaches.

(2) The Executive Council shall have the power of management and administration of the revenue and property of the University and the conduct of all administrative affairs of the University not otherwise provided for.

(3) Subject to the provision of this Ordinance, the Statutes and the Ordinances, the Executive Council Shall, in addition to all other powers vested in it, have the following powers, namely:—

(i) to create teaching and other academic posts including Chairs, to determine the number and emoluments of such posts and to define the duties and conditions of service of Professors, Associate Professors; Assistant Professors and other academic staff:

Provided that no action shall be taken by the Executive Council in respect of the number and qualifications of teachers and other academic staff otherwise than after consideration of the recommendations of the Academic and Activity Council;



(ii) to appoint such Professors; Associate Professors; Assistant Professors and other academic staff including Chair, as may be necessary; on the recommendation of the Selection Committee constituted for the purpose and to fill up temporary vacancies therein;

(iii) to promote inter- facial research by making joint appointments of teaching staff in different Schools, Department and Centres;

(iv) to create administrative, ministerial and other necessary posts and to define their duties and conditions of their service and to make appointments thereto in the manner prescribed by the ordinances;

(v) to grant leave of absence to any officer of the University other than the Chancellor and the Vice-Chancellor, and to make necessary arrangements for the discharge of the functions of such officer during his absence;

(vi) to regulate and enforce discipline among employees in accordance with the Statutes and the Ordinances;

(vii) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University and for that purpose to appoint such agents as it may think fit;

(viii) to fix limits on the total recurring and the total non-recurring expenditure for a year on the recommendation of the Finance Committee;

(ix) to invest any money belonging to the University, including any unapplied income, in such stocks, funds, share or securities, from time to time, as it may think fit or in the purchase of immovable property in India, with the like powers of varying such investment from time to time;

(x) to transfer or accept transfers of any movable or immovable property on behalf of the University;

(xi) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;

(xii) to enter into, vary, carry out and cancel contracts on behalf of the University;

(xiii) to entertain, adjudicate upon, and if thought fit, to redress any grievances of the employees and students of the University who may, for any reason, feel aggrieved;

(xiv) to appoint examiners and moderators and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic and Activity Council;

(xv) to select a common seal for the University and provide for the use of such seal;

(xvi) to make such special arrangements as may be necessary for the residence of women students;

(xvii) to institute fellowships, scholarships, studentships, medals and prizes;

(xviii) to provide for the appointment of Visiting Professors, Emeritus Professors, Consultants and Scholars and determine the terms and conditions of such appointments;

(xix) to enter into partnership with industry and non-government agencies for the advancement of knowledge and establish a corpus of funds out of the profits of such partnership; and

(xx) to exercise such other powers and perform such other duties as may be conferred or imposed on it by this Ordinance or this Statutes.

Members of Academic and Activity Council and quorum for meeting.

12. (1) The members of the Academic and Activity Council shall include sports persons who have achieved distinction in Olympics or world championships.

(2) Nine members of the Academic and Activity Council shall form quorum for the meeting of the Academic and Activity Council.

Powers and functions of Academic and Activity Council.

13. Subject to the provisions of this Ordinance, the Statutes and the Ordinances, the Academic and Activity Council shall, in addition to all other powers vested in it, have the following powers, namely:-

(a) to exercise general supervision over the academic policies of the University and to give directions regarding methods of instruction, co-ordination of teaching among the Colleges, Institutions, Regional Centres and Study Centres and evaluation of research and improvement of academic standards ;

(b) to bring about and promote inter-School co-ordination and to establish or appoint such committees or boards as may be deemed necessary for the purpose;

(c) to consider matters of general academic interest either on its own initiative, or on a reference by a School or the Executive Council, and to take appropriate action thereon;

(d) to frame such regulations and rules consistent with the Statutes and the Ordinances regarding the academic functioning of the University,

discipline, residence, admissions, award of fellowships and studentships, fees, concessions, corporate life and attendance.

Schools of Studies  
and Departments.

14. (1) The University shall have such Schools of Studies as may be specified in the Statutes.

(2) Every School shall have a School Board and the members of the first School Board shall be nominated by the Executive Council for a period of three years.

(3) The composition, powers and functions of a School Board shall be prescribed by the Ordinances.

(4) The conduct of the meetings of a School Board and the quorum required for such meetings shall be prescribed by the Ordinances.

(5) (a) Every School shall consist of such Departments as may be assigned to it by the Ordinances:

Provided that the Executive Council may, on the recommendation of the Academic and Activity Council, establish Centers of Studies to which may be assigned such teachers of the University as the Executive Council may consider necessary.

(b) Each Department shall consist of the following members, namely:-

(i) teachers of the Department;

(ii) persons conducting research in the Department;

(iii) Dean of the School;

(iv) Honorary Professors, if any, attached to the Department; and

(v) such other persons as may be members of the Department in accordance with the provisions of the Ordinances.

Board of Sports  
Studies.

15. (1) Each Department shall have a Board of Sports Studies.

(2) The term of office of the Board of Sports Studies and of its members shall be prescribed by the Ordinances.

(3) Subject to the overall control and supervision of the Academic and Activity Council, the functions of a Board of Sports Studies shall be to approve subjects for research for various degrees and other requirements of research degrees and to recommend to the concerned School Board in the manner prescribed by the Ordinances—

(a) courses of studies and appointment of examiners for courses, but excluding research degrees;

(b) appointment of supervisors for research; and

(c) measures for the improvement of the standard of teaching and research:

Provided that the above functions of a Board of Sports Studies shall, during the period of three years immediately after the commencement of this Ordinance, be performed by the Department.

Finance  
Committee.

16. (1) The Finance Committee shall consist of the following members, namely: —

(i) the Vice-Chancellor ;

(ii) one person to be nominated by the Court;

(iii) three persons to be nominated by the Executive Council, out of whom at least one shall be a member of the Executive Council; and

(iv) three persons to be nominated by the Central Government.

(2) Five members of the Finance Committee shall form a quorum for a meeting of the Finance Committee.

(3) All the members of the Finance Committee, other than *ex officio* members, shall hold office for a term of three years.

(4) A member of the Finance Committee shall have the right to record a minute of dissent if he does not agree with any decision of the Finance Committee.

(5) The Finance Committee shall meet at least thrice every year to examine the accounts and to scrutinise proposals for expenditure.

(6) All proposals relating to creation of posts, and those items which have not been included in the budget, shall be examined by the Finance Committee before they are considered by the Executive Council.

(7) The annual accounts and the financial estimates of the University prepared by the Finance Officer shall be laid before the Finance Committee for consideration and comments and thereafter submitted to the Executive Council for approval.

(8) The Finance Committee shall recommend limits for the total recurring expenditure and the total non-recurring expenditure for the year, based on the income and resources of the University (which, in the case of productive works, may include the proceeds of loans).

Selection  
Committees.

17. (1) There shall be Selection Committees for making recommendations to the Executive Council for appointment to the post of professor, Associate Professor, Assistant Professor, Registrar, Finance

Officer, Controller of Examinations, Librarian and Principals of Colleges, Institutions, Regional Centres and Study Centres established or maintained by the University.

(2) The Selection Committee for appointment to the posts specified in column 1 of the Table below shall consist of the Vice-Chancellor, a nominee of the Central Government and the persons specified in the corresponding entry in column 2 of the said Table:

TABLE

1	2
Professor.	<p>(i) The Dean of the School.</p> <p>(ii) The Head of the Department, if he is a Professor.</p> <p>(iii) Three persons not in the service of the University, nominated by the Executive Council, out of a panel of names recommended by the Academic and Activity Council for their special knowledge of, or interest in, the subject with which the Professor will be concerned.</p>
Associate Professor/ Assistant Professor.	<p>(i) The head of the Department.</p> <p>(ii) One Professor nominated by the Vice-Chancellor.</p> <p>(iii) Two persons not in the service of the University, nominated by the Executive Council, out of a panel of names recommended by the Academic and Activity Council for their special knowledge of, or interest in, the subject with which the Associate Professor or Assistant Professor will be concerned.</p>
Registrar/ Finance Officer/ Controller of Examination.	<p>(i) Two members of the Executive Council nominated by it.</p> <p>(ii) One person not in the service of the University nominated by the Executive Council.</p>
Librarian.	<p>(i) One person not in the service of the University who has special knowledge of the subject of the Library Science or Library Administration nominated by the Executive Council.</p> <p>(ii) One person not in the service of the University nominated by the Executive Council.</p>
Principal of college or institution	Three persons not in the service of the University of whom two shall be nominated by the Executive Council and one by the Academic and

maintained by the University.

Activity Council for their special knowledge of, or interest in, a subject in which instruction is being provided by the College or Institution.

Note 1. – Where the appointment is being made for an inter-disciplinary project, the head of the project shall be deemed to be the Head of the Department concerned.

Note 2. – The Professor to be nominated by the Vice-Chancellor shall be a Professor concerned with the speciality for which the selection is being made and the Vice-Chancellor shall consult the Head of the Department and the Dean of the School before nominating the Professor.

(3) The Vice-Chancellor shall convene and preside at the meeting of the Selection Committee:

Provided that the meeting of the Selection Committee shall be fixed after prior consultation with, and subject to the convenience of the Central Government's nominee and the experts nominated by the Executive Council:

Provided further that the proceedings of the Selection Committee shall not be valid unless, —

(a) where the number of the Central Government's nominee and the persons nominated by the Executive Council is four in all, at least three of them attend the meeting; and

(b) where the number of the Central Government's nominee and the persons nominated by the Executive Council is three in all, at least two of them attend the meeting.

(4) The procedure to be followed by the Selection Committee shall be laid down in the Ordinances.

(5) If the Executive Council is unable to accept the recommendations made by the Selection Committee, it shall record its reasons and submit the case to the Central Government for final orders.

(6) Appointments to temporary posts shall be made in the manner indicated below:-

(i) If the temporary vacancy is for duration longer than one academic session, it shall be filled on the advice of the Selection Committee in accordance with the procedure indicated in the foregoing clauses:

Provided that if the Vice-Chancellor is satisfied that in the interests of

work it is necessary to fill the vacancy, the appointment may be made on a purely temporary basis on the advice of a local Selection Committee referred to in sub-clause (ii) for a period not exceeding six months.

(ii) If the temporary vacancy is for a period less than a year, an appointment to such vacancy shall be made on the recommendation of a local Selection Committee consisting of the Dean of the School concerned, the Head of the Department and a nominee of the Vice-Chancellor:

Provided that if the same person holds the offices of the Dean and the Head of the Department, the Selection Committee may contain two nominees of the Vice-Chancellor:

Provided further that in the case of sudden casual vacancies of teaching posts caused by death or any other reason, the Dean may, in consultation with the Head of the Department concerned, make a temporary appointment for a month and report to the Vice-Chancellor and the Registrar about such appointment.

(iii) No teacher appointed temporarily shall, if he is not recommended by a regular Selection Committee for appointment under the Statutes, be continued in service on such temporary employment, unless he is subsequently selected by a local Selection Committee or a regular Selection Committee, for a temporary or permanent appointment, as the case may be.

Special mode of  
appointment.

18. (1) Notwithstanding anything contained in Statute 17, the Executive Council may invite a person of high academic distinction and professional attainments to accept a post of Professor or Associate Professor or any other equivalent academic post in the University on such terms and conditions as it deems fit and on the person agreeing to do so appoint him to the post:

Provided that the Executive Council may also create supernumerary posts for a specified period for appointment of such persons:

Provided further that the number of supernumerary posts so created should not exceed five per cent. of the total posts in the University.

(2) The Executive Council may appoint a teacher or any other academic staff working in any other University or organisation for undertaking a joint project in accordance with the manner laid down in the Ordinances.

Appointment for fixed tenure.

19. The Executive Council may appoint a person selected in accordance with the procedure laid down in Statute 17 for a fixed tenure on such terms and conditions as it deems fit.

Committees.

20. (1) An authority of the University may appoint as many standing or special committees as it may deem fit, and may appoint to such committees persons who are not members of such authority.

(2) A committee appointed under clause (1) may deal with any subject delegated to it subject to subsequent confirmation by the authority appointing it.

Terms and conditions of service and code of conduct of teachers, etc.

21. (1) All the teachers and other academic staff of the University shall, in the absence of any agreement to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations.

(2) The emoluments of members of the academic staff shall be such as may be prescribed by the ordinances.

(3) Every teacher and member of the academic staff of the University shall be appointed on a written contract, the form of which shall be prescribed by the Ordinances.

(4) A copy of every contract referred to in clause (3) shall be deposited with the Registrar.

Terms and conditions of service and code of conduct of other employees.

22. (1) All the employees of the University, other than the teachers and other academic staff shall, in the absence of any contract to the contrary, be governed by the terms and conditions of service and code of conduct as are specified in the Statutes, the Ordinances and the Regulations,

(2) The manner of appointment and emoluments of employees, other than the teachers and other academic staff, shall be such as may be prescribed by the Ordinances.

Seniority list.

23. (1) Whenever, in accordance with the Statutes, any person is to hold an office or be a member of an authority of the University by rotation according to seniority, such seniority shall be determined according to the length of continuous service of such person in his grade and in accordance with such other principles as the Executive Council may, from time to time, prescribe:



(2) It shall be the duty of the Registrar to prepare and maintain in respect of each class of persons to whom the provisions of these Statutes apply, a complete and up-to-date seniority list in accordance with the provisions of clause (1).

(3) If two or more persons have equal length of continuous service in a particular grade or the relative seniority of any person or persons is otherwise in doubt, the Registrar may, on his own motion and shall, at the request of any such person, submit the matter to the Executive Council whose decision thereon shall be final.

Removal of  
employees of  
University.

24. (1) Where there is an allegation of misconduct against a teacher, a member of the academic staff or other employee of the University, the Vice-Chancellor, in the case of the teacher or a member of the academic staff, and the authority competent to appoint ( hereinafter referred to as the appointing authority) in the case of other employee may, by order in writing, place such teacher, member of the academic staff or other employee, as the case may be, under suspension and shall forthwith report to the Executive Council the circumstances in which the order was made:

Provided that the Executive Council may, if it is of the opinion, that the circumstances of the case do not warrant the suspension of the teacher or a member of the academic staff, revoke such order.

(2) Notwithstanding anything contained in the terms of the contract of appointment or of any other terms and condition of service of the employees, the Executive Council in respect of teachers and other academic staff, and the appointing authority in respect of other employees, shall have the power to remove a teacher or a member of the academic staff or other employee, as the case may be, on grounds of misconduct.

(3) Save as aforesaid, the Executive Council, or as the case may be, the appointing authority, shall not be entitled to remove any teacher, member of the academic staff or other employee except for a good cause and after giving three months' notice or on payment of three months' salary in lieu thereof.

(4) No teacher, member of the academic staff or other employee shall be removed under clause (2) or clause (3) unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(5) The removal of a teacher, member of the academic staff or other

employee shall take effect from the date on which the order of removal is made:

Provided that where the teacher, member of the academic staff or other employee is under suspension at the time of his removal, such removal shall take effect from the date on which he was placed under suspension.

(6) Notwithstanding anything contained in the foregoing provisions of the Statute, a teacher, member of the academic staff or other employee may resign –

(a) if he is a permanent employee, only after giving three months' notice in writing to the Executive Council or the appointing authority, as the case may be, or by paying three months' salary in lieu thereof;

(b) if he is not a permanent employee, only after given one month's notice in writing to the Executive Council or, as the case may be, the appointing authority or by paying one month's salary in lieu thereof:

Provide that such resignation shall take effect only on the date on which the resignation is accepted by the Executive Council or the appointing authority, as the case may be.

Honorary Degrees.

25. (1) The Executive Council may, on the recommendation of the Academic and Activity Council and by a resolution passed by a majority of not less than two-thirds of the members present and voting, make proposals to the Central Government for the conferment of honorary degrees:

Provided that in case of emergency, the Executive Council may, on its own motion, make such proposals.

(2) The Executive Council may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw, with the previous sanction of the Central Government, any honorary degree conferred by the University.

Withdrawal of degrees, etc.

26. The Executive Council may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw a degree or academic distinction conferred on, or any certificate or diploma granted to, any person by the University for good and sufficient cause:

Provided that no such resolution shall be passed until a notice in writing has been given to that person calling upon him to show cause within such time as may be specified in the notice as to why such a

resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them, have been considered by the Executive Council.

Maintenance of discipline amongst students of University.

27. (1) All powers relating to the maintenance of discipline and disciplinary action in relation to the students of the University shall vest in Vice-Chancellor.

(2) There shall be Proctor of the University to assist the Vice-Chancellor in the exercise of the powers referred to in clause (1), who shall be appointed by the Executive Council from amongst the Professors and Associate Professors in the manner prescribed by the Ordinances.

(3) The Vice-Chancellor may delegate all or any of the powers referred to in clause (1), as he deems proper, to the Proctor and to such other officers as he may specify in this behalf.

(4) Without prejudice to the generality of his powers relating to the maintenance of discipline and taking such action, as may seem to him appropriate for the maintenance of discipline, the Vice-Chancellor may, in exercise of such powers, by order, direct that any student or students be expelled or rusticated, for a specified period, or be not admitted to a course or courses of study in a College, Institution or Regional Centre or a Department or a School of the University for a stated period, or be punished with fine for an amount to be specified in the order, or be debarred from taking an examination or examinations conducted by the University, College, Institution or Regional Centre or Department or a School for one or more years, or that the results of the student or students concerned in the examination or examinations in which he or they have appeared be withheld or cancelled.

(5) The Principals of Colleges, Institutions, Deans of Schools of Studies and Heads of teaching Departments in the University shall have the authority to exercise all such disciplinary powers over the students in their respective Colleges, Institutions, Schools and teaching Departments in the University, as may be necessary for the proper conduct of such Colleges, Institution, Schools and teaching Departments.

(6) Without prejudice to the powers of the Vice-Chancellor and the Principals and other persons specified in clause (5), detailed rules of discipline and proper conduct shall be made by the University and the Principals of Colleges, Institutions, Deans of Schools of Studies and Heads of teaching Departments in the University may also make such supplementary rules as they deem necessary for the purposes stated

therein.

(7) At the time of admission, every student shall be required to sign a declaration to the effect that he submits himself to the disciplinary jurisdiction of the Vice-Chancellor and other authorities of the University.

Convocations.

28. Convocations of the University for the conferring of degrees or for other purposes shall be held in such manner as may be prescribed by the Ordinances.

Acting Chairman of meetings.

29. Where no provision is made for Chairman to preside over a meeting of any authority of the University or any Committee of such authority or when the Chairman so provided for is absent, the members present shall elect one from among themselves to preside at such meeting.

Resignation.

30. Any member, other than an ex officio member of the Court, the Executive Council, the Academic and Activity Council or any other authority of the University or any Committee of such authority may resign by letter addressed to the Registrar and the resignation shall take effect as soon as such letter is received by the Registrar.

Disqualification.

31. (1) A person shall be disqualified for being chosen as, and for being, a member of any of the authorities, or for being appointed as, and for being, an officer, of the University if—

(i) he is of unsound mind; or

(ii) he is an undischarged insolvent; or

(iii) he has been convicted by a court of law of an offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months.

(2) If any question arises as to whether a person is or had been subjected to any of the disqualifications mentioned in clause (i), the question shall be referred to the Central Government and its decision shall be final and no suit or other proceeding shall lie in any civil court against such decision.

Residence conditions for membership and office.

32. Notwithstanding anything contained in the Statutes, a person who is not ordinarily resident in India shall not be eligible to be an officer of the University or a member of any authority of the University.

Membership of authorities by virtue of

33. Notwithstanding anything contained in the Statutes, a person who holds any post in the University or is a member of any authority or body of the University in his capacity as a member of a particular authority or

membership of  
other bodies.

body or as the holder of a particular appointment shall hold such office or membership only for so long as he continues to be a member of that particular authority or body or the holder of that particular appointment, as the case may be.

Alumni  
Association.

34. (1) There shall be an Alumni Association for the University.

(2) The subscription for membership of the Alumni Association shall be prescribed by the Ordinances.

(3) No member of the Alumni Association shall be entitled to vote or stand for election unless he has been a member of the Association for at least one year prior to the date of election and is a degree holder of the University of at least five years standing:

Provided that the condition relating to the completion of one year's membership shall not apply in the case of the first election.

Students Council.

35. (1) There shall be constituted in the University, a Students' Council for every academic year, consisting of:-

(i) the Dean of Students' Welfare who shall be the Chairman of the Students' Council;

(ii) twenty students to be nominated by the Academic and Activity Council on the basis of merit in studies, sports and extra-curricular activities; and

(iii) twenty students to be elected by the students as their representatives:

Provided that any student of the University shall have the right to bring up any matter concerning the University before the Students' Council, if so permitted by the Chairman, and he shall have the right to participate in the discussions at any meeting when the matter is taken up for consideration.

(2) The functions of the Students' Council shall be to make suggestions to the appropriate authorities of the University in regard to the programmes of studies, students' welfare and other matters of importance, in regard to the working of the University in general and such suggestions shall be made on the basis of consensus of opinion.

(3) The Students' Council shall meet at least twice in every academic year and the first meeting of the Council be held in the beginning of the

academic session.

Ordinances how to be made.

36. (1) The first Ordinances made under sub-section (2) of section 26 may be amended, repealed or added to at any time by the Executive Council in the manner specified in the following sub-clauses.

(2) No Ordinances in respect of the matters enumerated in sub-section (1) of section 26 of this Ordinance shall be made by the Executive Council unless a draft of such Ordinances has been proposed by the Academic and Activity Council.

(3) The Executive Council shall not have power to amend any draft of any Ordinances proposed by the Academic and Activity Council under clause (2), but may reject the proposal or return the draft to the Academic and Activity Council for re-consideration, either in whole or in part, together with any amendment which the Executive Council may suggest.

(4) Where the Executive Council has rejected or returned the draft of an Ordinances proposed by the Academic and Activity Council, the Academic and Activity Council may consider the question afresh and in case the original draft is reaffirmed by a majority of not less than two-thirds of the members present and voting and more than half of the total number of members of the Academic and Activity Council, the draft may be sent back to the Executive Council which shall either adopt it or refer it to the Central Government whose decision shall be final.

(5) Every Ordinances made by the Executive Council shall come into effect immediately.

(6) Every Ordinances made by the Executive Council shall be submitted to the Central Government within two weeks from the date of its adoption.

(7) The Central Government shall have the power to direct the University to suspend the operation of any Ordinances.

(8) The Central Government shall inform the Executive Council about its objection to the Ordinances referred to in clause (7) and may, after receiving the comments of the University, either withdraw the order suspending the Ordinances or disallow the Ordinances, and its decision shall be final.

Regulations.

37. (1) The authorities of the University may make Regulation consistent with this Ordinance, the Statutes and the Ordinances for the following matters, namely:

(i) laying down the procedure to be observed at their meeting and the number of members required to form a quorum;

(ii) providing for all matters which are required by this Ordinance, the Statutes or the Ordinances, to be prescribed by Regulations ; and

(iii) Providing for all other matters solely concerning such authorities or committees appointed by them and not provided for by this Ordinance, the Statutes or the Ordinances.

(2) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meeting and of the business to be considered at meetings and for the keeping of a record of the proceedings of meetings.

(3) The Executive Council may direct the amendment in such manner as it may specify of any Regulation made under the Statutes or the annulment of any such Regulation.

Delegation of powers.

38. Subject to the provisions of this Ordinance and the Statutes, any officer or authority of the University may delegate his or its powers to any other officer or authority or person under his or its respective control and subject to the condition that overall responsibility for the exercise of the powers so delegated shall continue to vest in the officer or authority delegating such powers.

RAM NATH KOVIND,  
*President.*

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

उच्च शिक्षा विभाग  
मंत्रालय, वल्लभ भवन, भोपाल

भोपाल, दिनांक 8 जून 2018

क्र. आर-134-सीसी-2018-अड़तीस.—मध्यप्रदेश निजी विश्वविद्यालय (स्थापना एवं संचालन) अधिनियम, 2007 की धारा 28 के अनुक्रम में मध्यांचल निजी विश्वविद्यालय, भोपाल के प्रथम अध्यादेश क्र. 01-47 राज्य शासन के निर्देशों के अनुसार अधिनियम, 2007 की धारा 35 अनुसार प्रकाशित किया जाता है. संस्था के उक्त अध्यादेश प्रकाशित होने की तारीख से प्रवृत्त होंगे.

प्रथम अध्यादेश क्र. 01-47

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
वीरन सिंह भलावी, अवर सचिव.

## ORDINANCE NO 1 DEFINITION

Definitions in these ordinances unless the context otherwise requires:-

1. "Act" means Madhya Pradesh Niji Vishwavidyalaya (Sthapana Avam Sanchalan) Adhiniyam 2007.
2. "Ordinances" means the First Ordinance & subsequent ordinances of Madhyanchal Professional University Bhopal, M.P.
3. "Regulation" means the regulation of the University made under the provisions of the Act.
4. "State" means the State of Madhya Pradesh.
5. "Section", "Sub-Section", "Item" respectively means section of the act / statutes / Ordinances / Regulation, Subsection of the "section" and Item of the "Section" or "Sub-Section" of the above said act / statutes / ordinance / regulation.
6. "Commission" means the Regulatory Commission established under section 36 of the Act.
7. "University" means the MP University Bhopal (M.P.) incorporated under the Act.
8. "Sponsoring Body" means the Sponsoring Body of the University.
9. "Governing Body" means the Governing Body of the University.
10. "Visitor" means the His Excellency the Governor of M.P. as defined in section 15 of the Act.
11. "Academic Council" means the Academic Council of the University.
12. "Board of Management" means the Board of Management of the University.
13. "Chancellor" means the Chancellor of the University;
14. "Vice Chancellor" means the Vice-Chancellor of the University.
15. "Dean" means the Dean appointed by the University.
16. "Director" means the Director appointed by the University.
17. "Registrar" means the Registrar of the University.
18. "Chief Finance and Accounts Officer" means the Chief Finance and Accounts Officer of the University
19. "Controller of Examination" means the Controller of Examination of the University
20. "College" means the College of the University.
21. "Department" means a Department of Studies of the University.
22. "Institute" means an Institute of Studies of the University.
23. "Board of Studies" means the Board of Studies of the University.
24. "Fee" means the collection made by the University from the students.
25. "Higher education" means study of curriculum or course Knowledge beyond 10+2 levels or HSSC or equivalent.
26. "Degree / Diploma / Certificate" means a Degree / Diploma / Certificate or any other academic distinction / titles awarded by University.
27. "Regulatory Council" means the Relevant Councils as stated in the Act.
28. "Statutes" mean the Statutes of the University made under the provision of the Act.  
"Student" means the person enrolled in the University for pursuing a course of study for the award of a degree, diploma, certificate or other academic distinction.
29. "Teacher" means a Professor, Associate Professor, Assistant Professor, Lecturer, Professor emeritus or teaching associates or a person known by any other designation who is required to impart education or to guide research or to render guidance to the students for pursuing a course of study of the University.
30. "University Grant Commission" means the University Grant Commission established under the University Grant Commission Act, 1956 (No.3 of 1956).
31. "Words and Expression" used but not defined in these Ordinances shall have the same meaning as assigned to them in the Act.
32. "Undergraduate Programmes", means the Bachelor's Degree programmes in the relevant sphere of knowledge of respective Department / School / institute of the University.



- 33 "Post Graduate programmes", means the master's Degree in the relevant sphere of knowledge of respective Department / School / Institute of the University.
- 34 "Diploma programmes", means the diploma in the relevant sphere of knowledge of respective Department / School / institute of the University.
- 35 "PG Diploma programmes" means the Post Graduate Diploma in relevant sphere of knowledge of respective Department / School / Institute of the University.
- 36 "Certificate programmes" means in Certificate Courses the relevant sphere of knowledge of respective Department / School / Institute of the University.
- 37 "Doctoral Programme", means the Doctorate / Research Programme in the relevant sphere of knowledge of respective Department / School / institute of the University
- 38 "Post-Doctoral Programme", means the Post Doctorate / Research Programmes in the relevant sphere of knowledge of respective Department / School / Institute of the University.
- 39 "Duration of Course", means the whole tenure of the particular course (grace period of the course is not included in the tenure).
- 40 "Mode of study", means the various ways of study in the University including Full time, Part time, Sequential, By Research, e-Learning, Interactive, Face-to Face, Workshop, Through Webinar, or any higher innovative technological modes adopted by the University.
- 41 "Branches of Study", means the area of the specialization of the study of any of the programmes or any respective faculties.
- 42 "Regular Candidate" means the candidate who is studying in full time course running in the University in the respective academic year, and seeks permission for appearing in examination of the University as such.
- 43 "Ex-student candidate" means the candidate who has taken admission in the University as regular student and was not able to appear in the examination in then admission year or declared failed in the admission year or detained due to shortfall of attendance, indiscipline or by any other reason and seeks permission to appear in the examination in the next academic year.
- 44 "Detained candidate", means the candidate who has taken admission in the University as regular student but he has not been permitted to appear in the examination due to shortfall of attendance, indiscipline or by any other reason.
- 45 "A Regular Course of Study" means the courses of study running in the University as full time or campus-based study and in this subject at least 75% attendance is necessary for all the students studying in the University for all the parts of study, i.e. Lectures, Tutorials, Practicals as well as quizzes, assignments etc. with the relevant condition of Exemptions as mention in the regulation for this purpose.
- 46 "Course Teacher", means the teacher of the University who has been assigned a responsibility to teach the respective course in the respective semester or academic year.
- 47 "Examination Hall", means the examination place, room, location, where students have to appear for the respective examination.
- 48 "Invigilator" means the teacher or person who has been assigned duty in the particular Examination Hall.
- 49 "Examination Pattern", means the systems of the University are being followed by the University.
- 50 "Internal Examiner", means the examiner from the University Teaching Department.
- 51 "External Examiner", means the examiner from other Universities / Institutions.
- 52 "MPU", means MADHYANCHAL PROFESSIONAL UNIVERSITY.

**ORDINANCE No 2**  
**FACULTIES AND DEPARTMENTS**

The University shall have the following Faculties / Institutes / Schools and the Departments / Sections, for imparting education leading to / Diploma / Degrees / certificates:

1. School of Engineering and Technology
  - (i) Dept. of Civil Engineering
    - (a) Civil Engineering
    - (b) Architecture and Planning
    - (c) Environmental Engineering
    - (d) Rural Engineering & Technology
  - (ii) Dept. of Mechanical Engineering
  - (iii) Dept. of Electrical and Electronics Engineering
    - (a) Electronics & Communication Engineering
    - (b) Instrumentation Engineering
    - (c) Telecommunication Engineering
    - (d) Electrical and Electronics Engineering
  - (iv) Dept. of Computer Science & Technology
    - (a) Computer Science & Engineering
    - (b) Information Technology
  - (v) Dept. of Mining Engineering
  - (vi) Dept. of Chemical Engineering
    - (a) Chemical Engineering
    - (b) Nanotechnology
    - (c) Biotechnology
  - (vii) Dept. of Agriculture & Food Engineering
    - (a) Food Engineering
    - (b) Agricultural Engineering
    - (c) Farm Machinery and Power
    - (d) Soil & Water Conservation Engineering
    - (e) Irrigation & Drainage Engineering
2. School of Agriculture Sciences and Technology
  - (i) Dept. of Agricultural Production
    - (a) Agronomy
    - (b) Soil Science
    - (c) Plant Protection
    - (d) Horticulture
  - (ii) Dept. of Seed Technology
    - (a) Genetics & Plant Breeding
    - (b) Biotechnology
  - (iv) Dept. of Animal Husbandry and Dairying
  - (v) Dept. of Agriculture Extension & Rural development
  - (vi) Dept. of Fisheries
3. School of Pharmaceutical Science & Technology
  - (i) Dept. of Pharmacy
  - (ii) Drug Testing Centre
4. School of Sciences
  - (i) Dept. of Life Sciences
    - (a) Botany
    - (b) Zoology
    - (c) Forestry
    - (d) Environment Science
  - (ii) Dept. of Physical and Applied Sciences
    - (a) Mathematics
    - (b) Physics

- (c) Chemistry
    - (d) Computer Science and Applications
    - (e) Information Technology
    - (f) Animation & Multimedia
    - (g) Graphics Design
  5. School of Education
    - (i) Education
    - (ii) Physical Education
  6. School of Arts and Design
    - (i) Applied Arts
    - (ii) Visual Arts
    - (iii) Fashion Designing
  7. School of Management Studies
    - (i) Business Administration & Management
      - (a) Banking and Insurance
      - (b) Business Management
      - (c) Agri Business Management
      - (d) Rural Management
      - (e) Logistics Management
  8. School of Commerce & Financial Studies
    - (i) Dept. of Commerce & Management
      - (a) Computer Application & e- Commerce
      - (b) Financial Analysis & Control
      - (c) Business & Managerial Economics
      - (d) Centre of Industrial & Corporate Governance
  9. School of Social Science and Humanities
    - (i) Dept. of Humanities and Social Sciences
      - (a) Public Administration
      - (b) Sociology
      - (c) Political Science
      - (d) History
      - (e) Geography
      - (f) Economics
      - (g) Philosophy
      - (h) Home Science
      - (i) Languages
      - (j) Centre of Social Works
    - (ii) Dept. of Journalism & Mass Media
    - (iii) Dept. of Library Science
    - (iv) Centre for Public Policy Analysis & Research
  10. School of Nursing and Paramedical Sciences
    - (i) Dept. of Nursing
    - (ii) BAMS
    - (iii) BHMS
    - (iv) Optometry and Ophthalmic Techniques
    - (v) Yoga Centre
  11. School of Law
    - (i) Dept. of Law
  12. School of Vocational Studies.
  13. School of Skill Development.
- Other Institutes / faculties / schools / and Departments / Schools / Institutes / Centre of Excellence can be created modified as per the decisions and approval of the appropriate authorities.

**ORDINANCE No 3**  
**ADMISSION OF STUDENTS TO UNIVERSITY TEACHING DEPARTMENTS OR**  
**INSTITUTIONS, TRANSFER OF STUDENTS AND MAINTENANCE OF**  
**DISCIPLINE**

1. In this Ordinance, unless there is anything repugnant in the subject or context
  - a. **"Qualifying Examination"** means an examination the passing of which makes a student eligible for admission to a particular year in a course of study leading to a Bachelor's or Post-Graduate Degree or Diploma or Research Degree or other academic distinctions / titles conferrable by this University.
  - b. **"Equivalent Examination"** means an examination which has been conducted by-
    - (i) Any recognized Board of Higher Secondary Education; or
    - (ii) Any Indian University incorporated by any law in force, and recognized by the University as equivalent to its corresponding examination; or
    - (iii) Any foreign University / Board examination that have been recognized by AIU as equivalent to 10+2 stage qualification or Bachelor Degree programme.
2. Admission to all courses shall be governed by the following principles:
  - (i) Admission shall not be a matter of right.
  - (ii) Eligibility shall not imply admission.
  - (iii) Admission in all University Teaching Departments or Schools or Institutions that are constituent units of the University shall be governed as per Regulation made in this behalf, subject to the norms / eligibility / guidelines issued by the relevant Regulatory Bodies. The University shall follow reservation policies of the State as enacted by a relevant Act of the Legislative Assembly.
3. A student seeking admission to a University Teaching Department or School or an Institution shall, on or before the date prescribed for submission of applications for admission, submit his application on the prescribed form to be obtained on payment of prescribe fee, at the prescribed location.
4. The mode of sending application for admission of students can be either direct in person or through counseling or through guidance centre or by post or through Online. Any student from India or abroad seeking admission in the University can interact Online with the University. Mode of instructions of teaching of such student shall be decided by the Academic Council of the University.
5. No candidate shall be admitted in more than one degree (UG / PG) course / programme simultaneously, in one and the same year. However the students are allowed to take admission in diploma / certificate / other capsule courses / short term courses pertaining to engineering and technical training, skill development,

computers, as well as of various languages, conducted by the various Departments / Schools / Institutes / Centres of the University.

The University shall follow the normal admission process to all courses, if otherwise not specified as follows:

(a) The University will publish an admission notification in newspapers, on the University's website, notice boards of the University and / or in other publicity media for information, before the start of every academic session of courses. Also the entire admission process shall be online / offline.

(b) List of candidates provisionally selected for admission / shortlisted based on merit will be displayed on the notice board of the University / University's website or the students will be duly informed either directly or by any other mode for their admission.

However the admission into professional / technical and other selected courses shall be based on the specific admission procedure designed by the University which may include either or all, aptitude test / academic credentials / Group Discussion / personal interview and / or counseling whose separate merit list shall be prepared for admission to the concerned courses.

Provided that, the University may also use the score cards of various National / State level entrance test conducted by various agencies / organization / Institutes / Universities / Boards for this purpose

(c) The candidates whose results of the qualifying exam are awaited can also apply, who will be admitted provisionally. Such candidates, however, must produce the previous year mark-sheet / School / College / University certificates or any other certificate / undertakings as desired by the University, as a proof for required eligibility criteria along with the application form and prescribed fee before the due date. The candidate so admitted shall have to present the final mark sheet of the qualifying examination within a specified period prescribed for this purpose by the University, otherwise the admission shall stand canceled.

(d) If a candidate admitted provisionally under (c) above could not obtain the marks to fulfill the requirements & eligibility criteria of the admission the provisional admission granted to him will be canceled.

(e) The application form may be rejected due to any of the following reasons, if:

- The candidate does not fulfill the eligibility conditions.
- The prescribed fees are not deposited or submitted within stipulated period.
- The application form is not signed by the candidate and his / her parent guardian, wherever required.
- Supporting documents for admission are not enclosed.
- The University administration has any adverse report, comment or information about the candidate through any source of information or the University may give the provisional admission to such student with the certain specified conditions or the University may

put such student on his conduct probation for some specified duration.

- (f) Enrollment / Registration number will be assigned to the student by the University after verification & submission of all the necessary documents and fees.
  - (g) Admission rules as framed by the University shall be applicable for all admissions from time to time, subject to the provisions of section 2 above.
7. The application for admission shall among others be accompanied by
- (i) The School or College Leaving Certificate signed by the Head of the Institution last attended by the student,
  - (ii) True copy of the statement of marks showing that the applicant has passed the qualifying examination, and in the case of a student who passed the examination as private candidate, a certificate signed by two responsible persons certifying to the good character of the applicant. If an applicant for admission, as aforesaid, has passed the qualifying examination from a Board other than the Board of Secondary Education, Madhya Pradesh, or a University other than this University, he shall submit in addition to the School or College Leaving Certificate an eligibility or a Migration Certificate from the Secretary or Registrar of such Board or University, as the case may be together with immigration fee decided by the University.

Provided that if it does not become possible for the applicant to obtain a migration certificate in time to submit the application, he may submit his / her application in time stating that the required certificate shall be produced as soon as it is received to him from the concerned board / University, and for that purpose applicant may be allowed by such period as the University may specify.

Provided that a student who is eligible for second or supplementary examination of the University shall be permitted to take provisional admission to the next higher class within the prescribed date. If student fails to clear the supplementary or pass the second examination, the provisional admission in the higher class shall stand canceled.

Provided further that the Vice-Chancellor shall have power to grant admission in cases of candidates

- (iii) Who qualify for admission as a result of revaluation and who seek admission within a month from the date of declaration of the result,
- (iv) Candidates coming on transfer from other universities because of the transfer of their Parents / Guardians, or any other genuine hardship beyond the last date for admission on the clear understanding that the attendance of all such students admitted under the provision shall be

- counted from the date of commencement of the session of the particular course / programme.
- (v) No student shall be admitted to an Institutions / UTD / Schools for perusing a course of study for the initial year of the first degree under any College unless he has passed the final examination held under any recognized Board of Higher Secondary Education or an examination declared equivalent to such examination or such other qualifying examination as may be prescribed from time to time for a particular course / programme by the University.
  - (vi) No student enrolled in the University shall be admitted to any subsequent higher class in any Institutions / UTD / Schools unless he has passed the examination qualifying him to appear for the examination for which he will be preparing.
  - (vii) No student migrating from any other University shall be admitted to any class in Institutions / UTD / Schools unless he has passed the examination which has been declared by the University as equivalent to the qualifying examination for a student of the University.
  - (viii) Without prejudice to the provision contained in sub-clause (3) above, no student migrating from any other University shall be admitted to any class in Institutions / UTD / Schools without the previous permission of the Registrar wherever by any general or special direction, such permission is necessary.
  - (ix) An applicant for admission to a course leading to any Degree or diploma or certificate shall not be so admitted unless he is prepared to appear in all the subjects prescribed for the particular examination.
8. (1) No student who has passed a part of any degree or Post-Graduate examination from another University shall be admitted to subsequent higher class for which examination in any Institutions / UTD / Schools without the approval of the Vice Chancellor.
  - (2) No person who is under sentence of rustication from another University or a Teaching Institution connected with that University shall be admitted to any course of study in any Institutions / UTD / Schools maintained by this University.
  - (3) No person shall be given admission to any course / programme of University unless the student and his parents shall submit an affidavit / undertaking with regard to not to participate in any manner of raging or any kind of unsocial and destructive activities, violence / crime or use of drugs or alcohol / wine etc.
  - (4) Admission to any course or Programme to the University can be canceled at any time if any information furnished by the candidate is found to be false or incorrect.
9. Admission to various courses / programmes of the University will be done as per their admission session declared by the University. The Vice Chancellor can make changes in the admission session of courses / programmes from time to time.
  10. A Complete list of all students admitted to the Department / Schools / Institution shall be forwarded by the Head of the Department / Schools / Institution to the Registrar of the University by the last date (or as per the last date declared in the academic calendar of the University) with a certificate that all admissions have been made as per University Rules.

- (1) A student shall be enrolled as a member of Department / Schools / Institution as soon as he is admitted by the Head of the Department / Schools / Institution and has paid the prescribed fees.
  - (2) A student seeking admission, after the commencement of the session to any course or programme of Department / School / Institute shall be required to pay the whole prescribed fees including tuition fee from the commencement of session or as decided by the University.
11. The Head of the Department / School / Institution may permit a student to change his optional subjects for a course / programme or with the approval of the Vice Chancellor, to change the College within 30 days of start of the course / programme.
  12. Every student in the University shall at all times be of good behavior, show diligence in studies, maintain decorum and dignity, take proper interest in co-curricular activities and observe all rules of discipline of the Departments / Schools / Institution of which he is a student and of the University.
  13. When a student has been guilty of breach of discipline within or outside the premises of the University or Department / Schools / Institution, or persistent idleness or has been guilty of misconduct, the Head of the Department / Schools / Institution, at which such student is studying or the Vice-Chancellor / Registrar / Dean Student Welfare may according to the nature and severity of the offense:
    - (i) Suspend such a student from attending classes for a specific period or
    - (ii) Impose monetary fine or both as decided by the appropriate authorities of University, or
    - (iii) Expel such a student from his Department / School / Institution, or
    - (iv) Disqualify such a student from appearing at the next ensuing examination, or rusticate such a student.
  14. Before inflicting any punishment as aforesaid, the Head of the Department / Schools / Institution shall give the student concerned an opportunity of personal hearing and record the reasons of inflicting the punishment in writing.
  15. The Head of the Department / Schools / Institution concerned shall have power to suspend a student for such time as may be necessary, temporarily from the Department / Schools / Institution pending inquiry against his conduct in connection with alleged offense.
  16. The period, during which a student remains suspended for completion of an enquiry shall be reckoned in the calculation of his attendance for appearing at an examination, provided if he is found innocent.
  17. The rustication of a student from Department / Schools / Institution of the University shall entail the removal of his name from the register of enrolled students.
  18. There shall be a code of conduct for students as may be prescribed by Regulation. It shall be compulsory for all students to comply with its provisions. In the event of non observance of the code, by a student it shall be the duty of the Dean / head of Department / Schools / Institution / Registrar of the University to take disciplinary action against him under the clause 14 as mentioned above.



**ORDINANCE No 4**  
**REGISTRATION / ENROLLMENT OF STUDENTS AND THEIR ADMISSION TO**  
**THE COURSES OF STUDY AND TEACHING METHODOLOGY AND STUDY**  
**INSTRUCTIONS**

1. For registration / to enroll in the University courses of study, a candidate must apply on prescribed format and submit the application form along with the attested copy of the mark-sheet of the qualifying examination, Transfer Certificate, Migration Certificate and any other certificate required by the University and University fees.
2. The registration / Enrollment form will be forwarded by the head of the Department / Schools / Institution to the Registrar of the University.
3. On receipt of the registration form at the University Department / Schools / Institution the candidate will be allotted a temporary registration number.
4. The registration application form will be subjected to verification by the University and after due verification, the candidate will be given an enrollment Number.
5. The validity of the enrollment will be for the following periods:
  - a. Certificate and one year Degree / Diploma programmes-2years
  - b. Three years Degree / Diploma programmes-6years
  - c. Four years Degree Programmed, 8 years
  - d. Master degree and two years programmes-4 years
  - e. Integrated Master degree & Five years programme.
6. Teaching Days - ordinarily every course / programmes offered by the University shall ensure the minimum actual academic days not below 180 days in an academic year and 90 days in a semester. However it may vary for identified and selected course / programme keeping in view of their nature, mode, methodology and operation.
7. (a) Teaching methods of all the courses shall include one or more methods of teaching like - Class Room Teaching, Assignments, Lab classes, Seminars, Workshops Presentation, Group Discussion, Project Work, Summer Training, Field Work / visit, Industrial Visit, Industrial training, Educational Tour, Face to Face, online, e-learning, webinar etc.
- (b) For better support to the students in conjunction with the traditional approaches, most modern approaches based on innovative communication technologies for teaching learning will also be adopted wherever possible. These may include online teaching-learning, Web casting, Podcasting, Online chatting with teachers, Online Discussion Forums etc.
- (c) Also for better support to the student for their studies of any programme / course, the course material shall include various prescribed text books as well as University shall also provide other instructional and study materials with e-learning instruction and e-journals etc along with its own developed study material wherever possible. The University as far as possible shall also adopt the other innovative teaching aids and materials from time to time.

- (d) The teaching methodology, instructions & course / programme material may vary from course / programme to course / programme and it shall be appropriately designed by the University.
- (e) For the research oriented courses in all spheres of knowledge, the scope of the research, curriculum, the teaching and instructions methods may be of unique and innovative in nature and differ from the traditional approach of carrying out researches which shall be appropriately designed by the University from time to time.

### ORDINANCE No 5 EXAMINATIONS (GENERAL)

#### PART-I DEFINITIONS

1. In this Ordinance and in all Ordinances and Regulations laying down conditions for appearing in an examination of the University for a degree or a diploma, either in general or for a particular examination, unless there is anything repugnant in the subject or context have the following meanings-
  - (a) **"Regular Candidate"** means the candidate who is studying in full time course running in the University in the respective academic year, and seeks permission for appearing in examination of the University as such.
  - (b) **"Ex-student candidate"** means the candidate who has taken admission in the University as regular student and was not able to appear in the examination in the admission year or declared failed in the admission year or detained due to shortfall of attendance, indiscipline or by any other reason and seeks permission to appear in the Examination in the next academic year.
  - (c) **"Detained candidate"** means the candidate who has taken admission in the University as regular student but he has not been permitted to appear in the examination due to shortfall of attendance, indiscipline or by any other reason.
  - (d) **"Failed Candidate"** is a person who has failed in any of the theory paper or in any other part of the examination.
  - (e) **"Registration Period"** means the period for which a candidate's enrollment is valid.
  - (f) **"Forwarding Officer"** means any person authorized by the Registrar of the University.
  - (g) **"Attested"** means attested by the forwarding officer.

## **PART-II ADMISSION OF VARIOUS CATEGORIES OF STUDENTS TO UNIVERSITY EXAMINATION**

2. No candidate shall be permitted to appear in the University examinations unless he / she is duly registered / enrolled with the University.
3. Filled up examination forms of all the candidates with the complete examination fees shall be forwarded by the head of the Department / School / Institution so as to reach to the Controller of Examination through the Registrar on or before the last date prescribed for the purpose by the University. It will be the responsibility of the head of the Department / Schools / Institution to see that the candidate possesses minimum academic qualifications for appearing in the examination, has fulfilled attendance norms and is of good conduct.
  - (i) Application submitted by regular candidates together with the examination fee and marks fee shall be forwarded by the Head of the Department / School / Institution of the University so as to reach the Controller of Examination through the Registrar on or before the last date prescribed for the purpose by the University.
  - (ii) In case of each application, the Head of the Department / Schools / Institution of the University shall certify that the candidate :-
    - (a) Possesses the minimum academic qualification for appearing at the examination to which he seeks admission.
    - (b) The student has good conduct.
  - (iii) The Head of the Department / Schools / Institute of the University concerned shall send a list of candidates eligible for examination, as per examination schedule declared by the University to the Controller of Examination and the Registrar for information.
4. The head of the Department / Schools / Institute or the Registrar of the University can detain a candidate from appearing in an examination if he / she has not paid complete fees and full dues of the University.
  - (a) An ex-student shall submit his examination form in prescribed format on or before the last date notified by the University to the concerned head of the Department / School / institute who will forward it to the Controller of Examination through the Registrar after due verification.
  - (b) An ex-student candidate shall offer the same subjects or optional papers which he had previously offered as a regular candidate, the changes in scheme of examinations by the University not-with-standing.
5. The Head of the Department / Schools / Institute of University may detain a regular candidate from appearing in an examination or at any stage of examination if he does not pay outstanding dues, or does not return the property and all the articles and uniform issued to him for sport or NCC or for any other purpose or does not pay the cost thereof in case of its loss, 15 days before the commencement of the examination or if the conduct of the student has been unsatisfactory.

6. No candidate shall be allowed to take the term-end / Annual / Semester Examination unless one has:
  - (i) Attended at least 75% of lectures delivered / practical or lab classes conducted.
  - (ii) Paid all the prescribed fees and dues / fine imposed if any.
  - (iii) Obtained 'No Dues' certificate from the all concerned sections of the respective Department / Schools / Institute of the University.
  - (iv) Submitted the job internship certificate / Project Report (where ever it is applicable), as notified by the appropriate authority of the concerned Department / Schools / Institute / of the University.
  - (v) Received in-plant training (where ever it is applicable), as prescribed in the syllabus and notified by the appropriate authority of the University.

### PART III GENERAL CONDITIONS

7. Where there are two or three examinations for any degree such as Year I, II and III or Previous and Final examinations and there are Two or more alternative subjects / courses are available for such a degree, a candidate for that degree must take the same in year / Final examination as he has taken in the year-II / Previous examination.
8. No candidate shall appear in more than one degree (UG / PG) examination simultaneously, in one and the same year. However the students are allowed to appear in diploma / certificate / other capsule courses / short term courses pertaining to engineering and technical training, skill development, computers, as well as of various languages conducted by the various Departments / Schools / Institutes of the University.
9. A Candidate who has passed the Bachelor's Degree Year-I or Year-II examination or the Previous examination of a Master's Degree of another University may with the permission of the Vice Chancellor, be admitted to the next higher examination of the University for the degree concerned, provided the course offered by the candidate at such other University is equivalent to the course of the University for the corresponding examination.
10. No person who has been expelled or rusticated from the University or has been debarred from appearing at University examination shall be admitted to any examination during the period for which the sentence is in operation.
11. Notwithstanding anything contained in the Ordinances relating to admission of candidates to appear in an examination for the course / program he has been already admitted in the University, the Vice Chancellor may, in special cases in which he is satisfied that the delay in submitting the application for admission to an examination, is not due to lack of diligence on the part of the candidate and that it would be a great hardship to the candidate if his application is rejected, allow an application which is otherwise complete in all respects to be entertained with the requisite late fees.

12. (1) The Controller of Examination shall issue an admission card in favour of a candidate, if:
  - (a) The application of the candidate is complete in all respect in accordance with the provisions applicable, and is in order.
  - (b) The candidate is eligible for admission to an examination and the fees as prescribed have been paid by the candidate.
- (2) Where the practical examination is held, earlier than the examination in theory papers, a candidate, shall not be deemed to have been admitted to the examination until he is issued an admission card for appearing in the examination.
- (3) The admission card issued in favour of a candidate (including regular, ex-student and private candidates), to appear at an examination may be withdrawn if it is found that
  - (c) The admission card was issued or permission was given through mistake, or the candidate was not eligible to appear in the examination.
  - (d) Any of the particulars given or document submitted by the candidate in or with the application for enrollment, admission to a University Teaching Departments / Schools / Institutes for admission to an examination is false, incorrect, or forged and fabricated or found unsatisfactory.
  - (e) The Controller of Examination may, if he is satisfied that an admission card has been lost or destroyed, grant a duplicate admission card on payment of a prescribed fee as decided by the University for this purpose. Such card shall show in a prominent place the word "DUPLICATE".
- (4) A candidate shall not be admitted into the examination hall unless he / she produces the admission card before the invigilator or the superintendent of the examination centre or appropriate authority pertaining to examination of the University. A candidate shall produce his admission card whenever required by the Superintendent or the invigilator during the examination.
- (5) In the Examination hall the candidate shall be under the disciplinary control of the Superintendent of the examination Centre and invigilator, and he shall obey their instructions. In the event of a candidate disobeying the instructions or showing indiscipline conduct or arrogant behavior towards the Superintendent or any invigilator, the candidate may be excluded from that day's examination and if he persists in misbehavior he may be excluded from the rest of the examinations by the Superintendent.
- (6) If a candidate acts in a violent manner or uses force or makes a display of force towards the Superintendent or any invigilator at the examination centre or in its precincts endangering the personal safety of either of them or acts in a manner likely to obstruct the authorities in the discharge of their duties, the superintendent may expel the candidate from the examination centre and if necessary the examination authority shall take the help of police to manage the situation and for smooth conduction of examination.
- (7) If a candidate brings any dangerous weapon within the precincts of the examination centre, he may be expelled from the centre and / or handed over to the police by the superintendent of Examination centre.
- (8) A candidate expelled on any of the grounds mentioned as above will not be allowed to appear in the subsequent papers.
- (9) In every case where action is taken by the Superintendent as above a full report shall be sent to the Registrar and Vice-Chancellor.
- (10) Vice Chancellor shall send the case before the appropriate committee duly constituted.

- (11) The Vice-chancellor for that purpose shall consider according to the gravity of the offence, to further after giving an opportunity and considering any explanation punish a candidate by cancelling his examination and / or debarring him from appearing at any of the examinations of the University for one or more years submitted by the candidate.
  - (12) If a candidate is found guilty of using or attempting to use or having used unfair means at an examination such as copying from some book or notes or from the answer of some other candidate or helping or receiving help from any other candidate or keeping with him the examination hall material connected with the examination or in any other manner whatsoever, the Vice Chancellor may cancel his examination and also debar him from appearing at any of the examinations of the University for one or more years according to the nature of the offence.
  - (13) The Vice-Chancellor may cancel the examination of a candidate and / or debar him from appearing at an examination of the University for one or more years if it is discovered afterwards that the candidate was in any manner guilty of misconduct in connection examination and / or was instrumental in or has abetted the tempering of University records including the answer books, mark-sheets, result charts, degree / diplomas or certificates and alike.
  - (14) The Vice-Chancellor may cancel the examination of a candidate and / or debar him from appearing at an examination of the University for one or more years, if it is discovered afterwards that the candidate had obtained admission to the examination by misrepresenting facts or by submitting false or forged certificate / documents.
13. A candidate who due to sickness or other cause is unable to present himself / herself at an examination shall not receive a refund of his fee, provided that the Vice Chancellor may in a case in which he is satisfied about the genuineness, or merit of it on only exceptional cases with due consent of the Chancellor, order for adjustment of the following portion of the fee towards the immediate next examination :
- (1) Examination fee: Other fees paid by the candidate shall lapse to the University. Application for such adjustment for a candidate accompanied by a Medical Certificate of illness if applicable must be sent, so as to reach the Registrar not later than 10 days from the date of commencement of the examination at which the candidate was to appear.  
Provided, however, that a candidate shall not be entitled to the adjustment of examination fee mentioned in foregoing if he / she changes the College or his subject in case of a postgraduate examination.
  - (2) The examination fee of a candidate who dies before appearing at the examination may be refunded in full to his guardian or his successor.
  - (3) The entire fees paid by a candidate whose application for appearing at an examination is cancelled on account of producing fraudulent documents or giving false particulars shall stand forfeited.
14. Any candidate who has appeared at an examination conducted by the University, may apply to the Registrar for the re totaling of his marks in the written papers in any subject and rechecking of his result on the prescribed pro-forma, of the University, which shall be available on the payment basis. Such application must be made so as to reach the Registrar within 7 days of the publication of the result of the examination.
- (1) The application of re-totaling of marks must be accompanied by the prescribed fee of the University from time to time.
  - (2) The result of the re-totaling shall be communicated to the candidate.
  - (3) If as a result of re-totaling it is found that the examinee should be declared as having passed or placed in a higher division the result of the candidate shall be revised accordingly.

15. (1) A candidate whose result has been declared may apply to the Registrar in the prescribed form, of the University, which shall be available on the payment basis, within **Seven Days** of the declaration of his result for the revaluation of any answer books.

Provided that no candidate ordinarily shall be allowed to have more than Two Answer Books revalued. However in exceptional cases on the genuine ground the Vice Chancellor shall allow only one more Answer Book.

Provided also that no revaluation shall be ordinarily allowed in case of scripts of practical, field work, sessional work, class tests and such other evaluation like- seminar, presentations, group discussion etc. submitted in lieu of a paper at the examination. However the thesis submitted in lieu of a paper shall be re-valuated on the exceptional case without conduct of any fresh internal assessment and viva-voce, with the permission of the Vice-Chancellor. The revaluation fee for thesis shall be prescribed by the University separately.

(2) The fee for revaluation shall be as decided by the University from time to time.

16. No person, who is under sentence of expulsion or rustication from a University Teaching Departments / Schools / Institutes / Centre's or is debarred from appearing at examination of the University for any period of time, shall be granted a Migration Certificate during the period for which the sentence is in operation.
17. Because of loss, theft or any other reason if a student intends to apply for the duplicate copies of his / her mark sheet, degree, diploma, certificate, migration etc., the student may apply to the Registrar of the University on the prescribed pro-forma, which shall be available on the payment basis and submit with the details of examination accompanied with an affidavit on stamped paper of proper value as per prevailing law and requisite fee which shall be prescribed by the University from time to time.

Provided further that duplicate copy of Migration Certificate shall not be granted except in cases in which the Registrar is satisfied by the production of an affidavit on a stamped paper of proper value required by Legal Law for the time being in force that the applicant has not utilized the Original Migration Certificate for appearing at an examination and has lost the same or that the same has been destroyed and that the applicant has real need for a duplicate.

18. The names of first ten successful candidates in each examination shall be declared in order of Merit for each class / subject / course / programme as the case may be.
19. There shall be separate provision in the concerned regulation for the award, distribution and its proper regulation of the grace marks except where it has been already specified concerned ordinance.

#### PART-IV EXAMINATION FEES

20. The examination fees for various courses under semester system / annual examination pattern will be such as prescribed by the University from time to time.
21. The Board of Management of the University with due Concurrence of Finance committee can change any of the above fees or conditions for the examination as and when the situation so warrants.
22. The control of exam fees and other fees shall rest with CFAO.

## ORDINANCE No 6

### CONDUCT OF EXAMINATIONS

1. All arrangements for the conduct of examinations to be held by the University shall be made by the Controller of Examinations in consultation of examination committee of concerned College / Department / School / Institute.
2. The Controller of Examinations shall prepare and duly publish a programme for the conduct of examinations specifying the date of each Examination and the last dates by which applications and fees for examinations shall be submitted by the intending examinees.
  - (i) The Controller of examination shall appoint the appropriate number of Superintendent and Assistant Superintendents with the approval of the Vice-chancellor, for the conduct of various examinations and shall issue instructions for their guidance.
  - (ii) The Superintendent of the Examination shall be personally responsible for the safe custody of question papers and the answer books, sent to him and shall render to the University office a complete account of used and unused question papers and answer books timely.
  - (iii) The superintendent shall supervise the work of invigilators working under him and shall conduct the examinations strictly according to the instructions issued to him by the University.
  - (iv) The Superintendent of the Examination shall, whenever necessary send a confidential report to the Controller of Examinations about the conduct of examination, mentioning therein the performance of the invigilators and the general behavior of the examinees. He shall send a daily report on the number of examinees attending each examination, absentees roll numbers and such other information relating to the examination being held at the centre as may be considered necessary, along with any other matter which he thinks fit to be brought to the notice of the University.
  - (v) He shall also be responsible for maintenance and submission of the account of advance money received and expenditure incurred in connection with the conduct of the examinations and to report to Controller of Examinations directly.
  - (vi) The Centre Superintendent shall have the power to expel an examinee from examinations on subsequent examination days, on any of the following grounds:
    - a. That the examinee created a nuisance or serious disturbance at the Examination Centre.
    - b. That the examinee showed a seriously aggressive attitude towards an invigilator or a member of the staff entrusted with the examination work.



- c. If necessary, the Superintendent may get police assistance. Where a candidate is expelled, the Controller of Examinations and Registrar shall be informed immediately.
- (vii) Unless otherwise directed, only teachers of University Teaching Departments / Schools / Institutes shall be appointed as invigilators by the Superintendents. Invigilators can also be drawn from other educational institutions.
3. It shall be the duty of the Centre Superintendent to ensure that an examinee is the same person who had filled in the application form for appearing at the examination. As well as to see that on each day on which a candidate his / her signature is obtained on the prescribed forms / documents and to make sure that it tallies with the one already on it.
4. No examinee shall leave the examination hall within half an hour of the start of the examination for any purpose whatever and no late comer will be permitted in the examination hall after half an hour of its commencement.
5. Examinees desirous of leaving the examination hall temporarily shall be permitted to do so for a maximum period of 5 minutes. The absence shall be recorded and if the examinee fails to return within the limit of 5 minutes, he / she shall not be permitted to enter the examination hall, unless he / she gives convincing explanation.
6. A candidate found talking during the examination hours shall be warned not to do so. If the candidate continues talking in spite of the warning by the invigilators, the answer book of such examinee shall be withdrawn and a second answer book supplied. Only the second answer book shall be sent for valuation. The first answer book shall be canceled and sent to the Controller of Examinations by the Superintendent.
7. The Controller of Examinations may, on the recommendation of the Centre Superintendent appoint an alternative person to write down dictation pertaining to answers to questions at the examination on behalf of an examinee who is unable to write himself / herself on account of physical disability, severe short sightedness or sudden illness (must be supported by a certificate issued by a Medical Officer), provided that such an alternative person shall be a man / woman possessing qualification of at least one class examination lower than the examinee concerned and he may not be the relative of the examinee.
8. The Superintendent of an examination centre shall take action against an examinee who is found using or attempting to use unfair means in the examination hall or within the premises of the examination centre during the hours of examination, in the following manner:
  - (i) The examinee shall be called upon to surrender all the objectionable materials found in his or her possession including the answer book and a memorandum shall be prepared with date and time.
  - (ii) The statement of the examinee and the invigilator shall be recorded.

- (iii) The examinee shall be issued a fresh answer book marked "Duplicate Using Unfair Means" to attempt answer within the remaining time prescribed for the examination.
  - (iv) All the materials collected and the entire evidence along with a statement of the examinee and the answer book duly initialed shall be forwarded to the Registrar by name, in a separate confidential sealed registered packet marked "Unfair Means" along with the observations of the Superintendent.
  - (v) The material so collected from the examinee together with both the answer books, collected while using unfair means and the other supplied afterward, will be sent to the examiner by the Registrar for assessing both the answer books separately and to report if the examinee has actually used unfair Means in view of the material collected.
  - (vi) The cases of the use of unfair means at the examination as reported by the Centre Superintendent along with the report of the Examiner shall be examined by a Committee to be appointed by the Vice Chancellor every year.
9. The Vice Chancellor may cancel an examination if he is satisfied that there has been a leakage of question papers or any other irregularity which warrants such a step.
  10. The Controller of Examination with due approval of the Vice Chancellor may issue such General Instructions for the guidance of the Examiners, Centre Superintendents, Tabulators, Collators, as he considers necessary for the proper discharge of their duties.
  11. Subject to the provision of this Ordinance, the Board of Management on the recommendation of Academic Council may from time to time make, alter or modify rules and procedures about the conduct of examination.
  12. (1) The Results Committee for each College shall consist of the following:
    - (i) Dean of the College (Chairman).
    - (ii) Head of the Department
    - (iii) Two senior most teachers of the Department (other than the head of the department).
    - (iv) Controller of Examination (Member-secretary)
  - (2) Two members shall form the Quorum,
  - (3) The term of the Results Committee shall be one academic year.
  - (4) The functions of the Results Committee shall be as follows
    - (i) To scrutinize and pass the results of the examinations conducted by the University after satisfying itself that the results on the whole and in various subjects are in conformity with the usual standards and to recommend to the Vice Chancellor the action to be taken in case the result is unbalanced.
    - (ii) To scrutinize complaints against question papers and to take necessary action.
    - (iii) To decide cases of candidates who answered wrong paper.
    - (iv) To decide cases of candidates whose answer books were lost in transit.

- (v) To decide cases of mistakes made by the paper-setters, Moderators, Examiners, Invigilators. Superintendents of the Examination Centre's, Tabulators, Collators, coordinators and any other person concerned with the examinations whose cases are referred to the Committee.
  - (vi) To exercise such other powers as the Academic Council and Vice-chancellor may delegate to it from time to time.
13. If a candidate has any communication to make on the subject of his / her examination paper, it shall be made in writing to the Controller of Examinations directly.
  14. Any attempt made by or on behalf of a candidate, to secure preferential treatment, in the matter of his / her examination, shall be reported to the Controller of Examinations, who shall place the matter before the Vice-Chancellor and other appropriate forum of the University to take necessary action against such candidate.
  15. Except as otherwise decided by the Board of Management, the examination answer books and the documents regarding the marks obtained by the examinees, except the tabulated results, shall be destroyed or otherwise disposed off after 6 months from the date of declaration of the results.
  16. The Controller of Examination will publish the results of the examinations as passed by the Results Committee on the various notice boards of the University. The results, when published, shall simultaneously be communicated to the Heads of Departments / Schools / Institutes / Centre's. If any clerical error or error in the process of calculation or computerization is discovered in the results so declared by any source, the Result Committee with the approval of the Vice-Chancellor shall have the power to rectify the same.
  17. The remuneration of the Examiners, Superintendents, Asst. Superintendents, Invigilators, Tabulators and Collators and the deductions to be made in remuneration or any other kind of punishment or corrective measures for errors noticed shall be decided by the Board of Management in consultation with relevant committee constituted for the purpose from time to time.
  18. Where a candidate applies for revaluation, the answer book in which revaluation is sought will be sent for valuation by the Controller of Examinations to Two Examiners (other than the One who initially evaluated it).
  19. The average of the nearest two of the three valuations (one initial and two revaluation shall be taken as corrected marks.  

Provided that, if the revaluation marks deviate by 10% or more in higher side from the initial valuation, than the average of these two revaluated marks shall be considered and awarded to student accordingly otherwise no change in his initial evaluation is done that means no change already awarded marks.
  21. All the records of examinations and results will be maintained by the University for a maximum period of three years from the date of declaration of results of the concerned examination except the tabulation chart or master cross list or grand chart reflecting the statement of marks of all examination of all examinees of a course / programme which shall be maintained and detained in the safe custody as the permanent document of the University.
  22. Any matter not covered in the above provisions will be dealt in accordance with the provision of the concerned / relevant Regulations which shall be amended from time to time.

**ORDINANCE No 7****THE CONDITIONS FOR AWARD OF FELLOWSHIPS / SCHOLARSHIPS /  
STIPEND / MEDALS / PRIZES**

1. Every year at an appropriate time, the University shall invite application from students / scholars through a notice for the various awards to be made.
2. All awards of Fellowships, Research Scholarships, Stipend and other Scholarships including its value and duration, shall be made on the recommendation of the Academic Council by the Board of Management and the various medals, prizes and titles shall be awarded on the recommendation of a committee consisting of:
 

(i) Vice-Chancellor	Chairman,
(ii) All Deans / Directors	Member
(iii) One nominee of the Chancellor	Member,
(iv) Registrar	Member Secretary
2. Subject to the general conditions applicable to all fellowships and research scholarships as laid down in paragraph 3 below, the value, duration and conditions of the award of UGC fellowships shall be such as are laid down by the UGC.
3. The award, its value and duration of fellowships and Research Scholarships instituted by the University will have the following conditions-
  - (i) The Fellow / Scholar will do whole time Research Work under approved guide / supervisor on a subject / title approved by the University.
  - (ii) The Fellow / Scholar shall not accept or hold any appointment paid or otherwise or receive any emolument, salary, stipend etc. from any other source during the tenure of the award, nor shall he / she engage himself / herself in any profession or trade during that period. He / she may, however, undertake teaching assignment of not more than twelve hours a week in the institution, where he is working without accepting any remuneration.
  - (iii) The Fellow / Scholar shall not join any other course of study or appear in any examination after commencing work under the Fellowship / Scholarship.
    - (a) Provided that the Vice Chancellor may, on the recommendation of the guide, permit the Fellow / Scholar to join a Language Diploma Course and appear in an examination.
    - (b) Provided further that exemption could also be for those, who wish to appear in an examination or a subject, relevant to the problems of research, without supplicating for any degree.
  - (iv) Unless permitted by the guide / supervisor to work for a specified period at some other place, the Fellow / Scholar shall be required to attend the specified concerned institution, where he is to work, on all working days and shall submit a satisfactory report with respect to his work and conduct from that institution.

- (v) If any information submitted by the Fellow / Scholar in his application is found to be incorrect, incomplete or misleading, the award may be terminated by the Board of Management after giving him an opportunity of being heard.
  - (vi) If at any time it should appear to the University by any source that the progress or conduct of the Fellow / Scholar has not been satisfactory, the Fellowship / Scholarship may be suspended or withdrawn, at any time, by the University.
    - (a) Leave for a maximum of thirty days in a year (15 day in each semester) in addition to general holidays may be allowed to a fellow / scholar with the approval of the guide / supervisor and the University. The general holidays, however, are not including in the vacation period. Provide that no other leave shall be admissible.
    - (b) Further the fellow / scholar may, in a special case, be allowed leave by the University, without fellowship / scholarship for a period not exceeding three month, during the tenure of the award on the recommendation of the Guide / Supervisor.
  - (vii) The Fellow / Scholar shall be required to pay the prescribed fees to the University.
4. Post-Graduate Scholarship instituted by the University shall ordinarily be tenable for Two Academic Sessions i.e. Twelve Months in the First Year and Ten Months in the Second Year on condition that the Scholarship holder produces a certificate of efficiency in studies from the Head of the Department in the subject of study.
  5. If two or more candidates are eligible for the award of Scholarship, the scholarship shall be divided equally between the candidates concerned.
  6. The Scholarship shall be tenable from the dates of the workload assigned in the respective semester in all cases. However, the fellow / scholar shall take the admission at the commencement of the session and liable to pay the prescribed fee including tuition fee (or lab fee if applicable) for the entire session.
  7. The payment of contingency grant of the Scholarship shall be made to the fellow / scholar on the production of valid and original bills of his expenses incurred in relevant heads / items, duly approved by his guide / supervisor and countersigned by the Head of the Department / School / Institution where he / she studies.
  8. No scholarship shall be paid to fellow / scholar, for a month unless the fellow / scholarship holder has attended the Department / School / Institution, regularly in that month.
  9. The drawl of Scholarship shall be done in accordance with the procedure that may be laid down by the University.
  10. A Scholarship holder shall not combine any other course of study with the course for which the award is made.
  11. A Scholarship shall be canceled in the Final Year if the Scholarship holder fails to secure the examination result as prescribed by the University.

12. If a Scholarship holder is unable to appear at the Previous examination on account of sickness or any other reasonable cause, the scholarship for the period of preparation leave and examination shall be paid only if the Head of the Department / School / Institution, certifies that the scholar diligently studied for the examination, but was unable to take the examination for reasons beyond control. Such a scholar shall not receive scholarship during the next session, but shall be entitled for the scholarship during the studies for the Final Examination, if the scholar passes the previous Examination with the requisite marks in the succeeding year in the first attempt.
13. A Scholarship holder shall at all times be of good conduct and behavior and observe all rules of discipline.
14. A Scholarship shall be liable to be terminated if:
  - (i) The Scholarship holder discontinues studies during the middle of a session; or
  - (ii) The scholarship holder, after he has been given a reasonable opportunity to explain his conduct, is in the opinion of the Board of Management guilty of a breach of clause 13 of this Ordinance; and if the Board of Management so directs, the Scholarship-holder shall also be liable to refund the amount of Scholarship drawn by him.
  - (iii) The order of termination passed by the Board of Management and issued by the Registrar shall be final.
13. No scholar / fellow shall be entailed to receive more than one kind of scholarship / stipend / financial assistant in any form. However, if a candidate is eligible and entitled for more than one scholarship than he is free to opt the scholarship which is more gainful or most suitable to him.

**ORDINANCE No 8****PROVISION REGARDING DISCIPLINARY ACTION AGAINST THE STUDENTS  
AND AWARD OF PUNISHMENT**

1. All students pursuing a course of studies at the University shall observe a code of conduct as may be laid down by the Governing Body and Academic council of the University and also abide by all the rules and regulations of the University framed and notified from time of time.
2. Any violation of the code of conduct or breach of any rules or regulations of the University by any student shall constitute as act of indiscipline and shall make him liable for disciplinary action against him.
3. The following act, in particular, shall constitute acts of gross indiscipline and any student indulging in any of them, shall render him / herself liable for disciplinary action against him.
  - (a) Disobeying the teacher / officials instructions or misbehaving in the class.
  - (b) Quarreling or fighting in class rooms / University campus, hostels or in the campus amongst themselves or indulging in any activity which amounts to ragging and or harassment of junior students.
  - (c) Quarreling or fighting with a University employee or any employee of the University mess / canteen / cafeteria / security or any other public utility functioning in the campus.
  - (d) Behaving in the University campus or outside in a manner which is indecent or which is meant to annoy or harass the students, teacher, officers or employee of the University.
  - (e) Visiting socially unacceptable websites, consuming liquor or banned substances like drugs etc.
  - (f) Damage to University property.
  - (g) Indulging in acts of theft, stealing and misappropriating.
  - (h) Any other activity that defames the University and constitutes indiscipline.
4. Cases as above or any other which constitute indiscipline shall be determined by the University Disciplinary Committee. University Disciplinary Committee (UDC) will be formed by the Vice-Chancellor as under:
 

(a) Chief Proctor / Proctor	Chairman
(b) Head of the concerned Department(s)	Member
(c) Chairman women Cell	Member
(d) Dean student welfare	Member
(e) Registrar	Member Secretary
(f) At least one Associate Professor and one Asstt. Prof. nominated by Vice-Chancellor, minimum one female Member of Teaching of any rank nominated by Vice-Chancellor	

**Note: The UDC may seek assistance of wardens, hostel superintendent, security staff and other staff to investigate the cases of indiscipline. This will be Standing Committee to investigate all cases of student's indiscipline.**

**5. Procedure for Enquiry and Punishment**

The case(s) of indiscipline shall be processed as given below:

- (a) Any case of indiscipline received shall be referred to the University Disciplinary Committee (UDC), which after considering the case on its merit may dispose of depending upon the nature of which, or it may refer the case, within 24 hours of the case referred to it, with its comments to the Vice Chancellor depending upon the quantum of offense.
- (b) The Dean (Academic) / Registrar may suspend a student for a period to be decided by them up to a maximum of 30 days for any act of indiscipline of committed in the presence of a College member / officer of the University, which is detrimental to the maintenance of a healthy atmosphere and law and order in the campus.
- (c) The Vice Chancellor may suspend a student, if the student has committed a breach of discipline or a prima facie case exists against the student, and institute an inquiry by such a committee or inquiry officer as the Vice Chancellor may constitute / appoint for this purpose.

**6. The following punishment may be imposed for genuine and sufficient reasons:**

- (a) Imposition of fine.
- (b) Imposition of fine or putting on conduct probation for specified period or the rest of the stay in the University.
- (c) Warning or imposition of "suspended fine and warning" (a suspended fine becomes operative if the student concerned is found guilty of another act of indiscipline during the remaining period of that session).
- (d) Expulsion from the University for specified period as decided by the UDC
- (e) Rustication from the University.
- (f) The following shall be the competent authorities to award various punishments as indicated above.
  - (i) The Vice Chancellor or the Dean Student Welfare-(a), (b) and (c)
  - (ii) The Vice Chancellor (d) and (e) as above

**7. Action with regard to punishment in a, b, c, d & e may be taken after the student has been called by the officer's concerned and given an opportunity to explain his / her conduct. Action with regard to punishment defined in (d) & (e) shall be imposed after the matter is thoroughly investigated by a committee or an Enquiry Officer appointed by the Vice Chancellor which shall follow the procedure as laid down below.**

- (i) Upon receiving a report from the wardens / College members or any respective person regarding an act of indiscipline committed by a

*GROFF*



- student / group of students, the Registrar will order the meeting of UDC.
- (ii) UDC will consider the incident report and hear the plea of alleged offenders and record their statements.
  - (iii) The UDC will also consider statements of other relevant persons and may visit the site of occurrence.
  - (iv) After the investigation is completed the UDC will submit its report to the Registrar who shall put it up to Vice-Chancellor, through Dean Student Welfare for the decision.
  - (v) In case of serious breach of indiscipline, the students may be put under immediate supervision and sent home. In such cases, they will be asked to report back with their parents on a specific date. This will be done with the approval of the Vice-Chancellor.
  - (vi) On the basis of the recommendation made by UDC the Vice Chancellor will take final decision for the punishment of guilty student(s).
8. The welfare and discipline of students are two integral parts of a University behavior. Student's behavior and discipline will therefore be assessed and will receive the same attention as the academic work. The discipline of the students will therefore be closely monitored in the campus, class rooms, laboratories, library, play grounds, mess and canteen and in the hostels in respect of the residing students and outside the campus for both residing and non residing students. This will cover general behavior and discipline and will awarded disciplinary grades.
9. To maintain the discipline in the University campus, instructions / standing orders of the University are provided to the students at the time of admission which are as under:-
- (a) **General**
    - (i) Students of the University must study the Standing Orders carefully and also make themselves familiar with these instructions, pertaining to their academic, co-curricular and other activities.
    - (ii) Any amendment / additions to these Standing Orders will be notified through notices displayed on notice boards and circulated in the other usual manners. The plea of ignorance will not be entertained for any breach of orders, enforce from time to time. Therefore, students must see the notices on the Notice Boards / website / Web Kiosk timely and regularly.
    - (iii) The Vice Chancellor shall be the chief executive officer of the University who shall also be overall in-charge of the academic activities including attendance, leave and maintenance of discipline in the University. Any complaint within the jurisdiction of the

concerned section will be dealt-with by the Officer in-charge of that section.

- (iv) Vice-Chancellor / Registrar overseeing the Administration will deal with the welfare and discipline in the campus including the Hostel and also outside the campus and will ensure maintenance of good conduct. V.C. / Registrar will be assisted by all members of the College and staff of the University.
- (b) Conduct & Behavior**
- (i) Students should be present in their all classes. Also they should carry out all other out door and extra-curricular activities assigned to them. Their attendance and leave are governed by the regulations pertaining to them.
  - (ii) Students must give their undivided attention to their academic work and must be respectful to their teachers, supervisors and staff.
  - (iii) All students must carry I-cards with them at all times. Identity card can be asked to be shown by any competent authority including security guards at the entry gate of the institute as well as mess & Canteen, hostel. I-card is an important document. Loss of Icard may invite fine, monetary fine as decided by the University from time to time.
  - (iv) Students must conduct themselves with due decorum in the classes, laboratories, etc. and move in an orderly and disciplined manner. They must conduct themselves in a worthy manner of great traditions.
  - (v) Students, who fail to make sufficient progress in their studies and also do not maintain the required attendance in the classes, are liable to be debarred from appearing in the final examination and given Fail grade.
  - (vi) If in a particular class / period more than 50% students are absent, it would be regarded as mass absenteeism and an act of indiscipline. Disciplinary action will be taken against the students indulging in mass abstention.
  - (vii) No student shall disobey any order issued by the University. Students must behave with due decorum towards their fellow students. Girl students must be shown special consideration in this regard. All students & employees must be given respect.
  - (viii) Students should not indulge in violence of any kind with fellow students, teaching College and employees of the University within or outside the Institute. Violence by any student or group of students will lead to severe disciplinary action.

- (ix) Students are not allowed to become members of outside societies or allowed to join discussion of a political nature or to take part in any political activity without prior permission of the University.
- (x) No meeting of the students other than those organized under the aegis of the various recognized students activities shall be organized without the prior permission in writing from the Vice Chancellor.
- (xi) No meeting / function within the University campus to which any outsider is invited, shall be organized nor shall any outsider address the students without the prior permission in writing from the Vice Chancellor.
- (xii) No students shall use unfair means at any of the examinations, tests and attempt or threaten the staff to get undue advantage. Disciplinary action shall be taken against defaulters as per the rules of the University.
- (xiii) Students must pay all fees and other dues on specified dates. If they do not do so they render themselves liable to penalties as enforce from time to time.
- (xiv) Students must take good care of all University property. Any damage to University property shall be viewed as a gross indiscipline. Such student(s), in addition to facing the disciplinary action, shall have to replace the damaged property and remake it as good and also pay the monetary fine imposed on him. Students must use the furniture and fittings with due care and must not deface buildings, roads, furniture and fittings etc. in any manner.
- (xv) Students must handle the laboratory equipments, instrument and machinery with great care that they have to use in the course of their work. Any damage or breakage of such equipment etc. due to improper use or negligent handling will have to be made good by the students concerned or the appropriate fine shall be imposed on him / her.
- (xvi) Ragging in any form is unlawful and strictly prohibited, Student involved in ragging shall be expelled from the University and FIR shall be lodged against them. (Supreme Court's Decision).
- (xvii) Use of mobile cellular phone inside the Academic, Administrative area, Library, Labs, Toilets, Classrooms is strictly prohibited. Mobile phones must be kept in silent mode and attended to outside the Academic / Administrative block. Use of mobile phone with cameras is strictly prohibited in the Campus. Violation of above will lead to confiscation of the mobile phone and disciplinary action.
- (xviii) All the students are required to observe the prescribed uniform / dress code while moving in the Administrative / Academic area including Labs and Library on working days. Students not wearing

the prescribed uniform and dress code may be denied entry to the University as well as liable to impose fine.

- (xix) Consumption of liquor or any other intoxicating drug or smoking is strictly prohibited within University Campus, hostel, or outside, the appropriate disciplinary action shall be initiated against offenders and reasonable penalty / punishment shall be imposed.

#### 10. **Rules and Regulation for Learning Resource Centres (LRC) / Library**

- (a) Students must follow the LRC rules for borrowing books. They must show their Identity Cards when asked for. The books must be returned on or before the due date of return of the book.
- (b) Library books should be used with great care. Tearing or folding or cutting of library books or making any mark on them is not permitted and shall lead to disciplinary action. Any defect noticed at the time of borrowing books must be brought to the notice of the Library staff immediately, otherwise the borrower may be required to replace the book by a new copy or pay double the cost of the book.
- (c) In open access LRC, replacement or misplacement of books on the shelves by the readers is not desirable. Readers should leave the book on the table after use.
- (d) LRC cards are non-transferable and they should be kept securely otherwise the borrower shall be held responsible for the books issued against cards.
- (e) Before leaving the LRC, a student should make sure of getting the LRC books properly issued at the counter against the card.
- (f) Personal property or books or other belongings of students must be deposited at the entrance gate the LRC.
- (g) The loss of LRC books or borrowers card must be immediately brought to the notice of the Learning Resource Manager (LRM) / Librarian in writing.
- (h) Polite and courteous behavior inside the LRC is expected from all the users and silence must be observed inside the reading rooms.
- (i) Rules and Regulation of LRC / library for students, faculties and staff members shall be the same as above.

#### 11. **Ragging Instructions and its Treatment**

- (a) Following act(s) done by any student with another student will constitute Ragging:
  - (i) Criminal Intimidation / Wrongful Restraint.
  - (ii) Mental / Physical / Sexual Abuse.
  - (iii) Verbal Abuse.

- (iv) Indecent Behavior.
  - (v) Undermining Human Dignity.
  - (vi) Financial Exploitation / Extortion.
  - (vii) Use of Force in any manner i.e. Direct / Indirect.
  - (viii) Getting any private work done such as assignment or odd errands or any private / personal work.
- (b) Student(s) indulging in ragging can be awarded following punishment:
- (i) Expelled from the University.
  - (ii) Banned from the Mess / Hostel.
  - (iii) Withdrawal of his / her Scholarship.
  - (iv) Debarred from the Examination.
  - (v) Denied admission to any other Course / Programmed.
  - (vi) FIR lodged with the police and prosecuted for criminal action.
  - (vii) Other punishment as recommended by the University Disciplinary Committee and approved by the Vice-Chancellor.

#### **ORDINANCE No 9**

#### **PAYMENTS / REMUNERATION FOR EXAMINATION WORK**

1. The rates of remuneration for all purposes for paper-setters / examiners / staff shall be as per decision of Board of Management and duly approved by the Finance Committee of the University.
2. The actual freight / postal / courier / other expenses incurred by the examiner will be paid by the University. However, the University shall prepare a list of tentative expense limit on various heads which shall be prepared in consultation with a committee consisting of Vice-Chancellor, Registrar, Chief Finance & Account Officer, Controller of Examination, any one Dean and duly approved by the Finance Committee.
3. In case of a work for which no remuneration has been prescribed in University Rules, the rate then shall be determined by the Vice-Chancellor from time to time.

**ORDINANCE No 10**  
**RESIDENCE OF STUDENT**

The University Premises has Hostel facility for students. The Condition for providing residence facilities are as under: -

**GENERAL**

1. These rules may be called the rules for Hostels of the MPU, Bhopal (M.P.).
2. These rules shall be applicable to all the Hostels of the University

**ADMISSION**

3. Application for admission to hostel shall be made on the prescribed form to be obtained from hostel office / office of the DSW on payment of fees as prescribed. The application form filled should reach hostel / DSW office before the prescribed date.
4. Incomplete or wrongly filled application forms shall not be considered.
5. Each applicant for admission shall furnish a character certificate from the Head of the institution last attended, along with application.
6. After an applicant has been admitted or readmitted he / she may be allotted a bed in a room by the warden.
7. Old hostellers seeking readmission must also apply for admission ensuring clearance of No Dues of previous year (if any), then deposit their readmission dues.
8. No student, who has failed or dropped out in the examination or warned for any disciplinary action shall be readmitted to the hostel.
9. The parents of the students shall submit a pass-port size colored photograph of the local guardian, duly signed by both (parent and guardian), to the hostel warden at the beginning of the semester / admission to the hostel to enable the hostel warden to identify the person when he / she comes to meet the ward in the hostel, or makes a request for taking the ward home.
10. No student shall be allowed to reside in any hostel after completion of his / her degree for which he / she was admitted. In the event of taking admission in other course in the university his / her admission in the hostel shall be considered afresh.
11. Initially a bonafide student may be considered for admission for one session only and in case of unsatisfactory conduct shall not be considered for next session.
12. Hostel rooms shall have to be vacated during summer vacation and the end of the examination. In exceptional cases for valid reasons, student may be permitted to stay on payment of special charges to be decided by the Hostel Management Committee.
13. Students shall not be allowed to keep any furniture or restricted articles, other than those provided by the University in the rooms of his / her Hostel, without prior permission of the warden.

14. Music systems / radio / T.V. are not allowed in the rooms, however it may be permitted with earphone attachment.
15. Every student shall safeguard the property of hostel including the room furniture, fans, fitting & fixtures, almirah etc. as well as the equipment provided in common room and utensils in the mess. In case of any damage to the hostel property shall subject to impose of penalty to the individual students or group of students or whole students of hostel as well as it shall invite the disciplinary proceeding against the students also.
16. None of the students shall sub-let the room of the hostel to anybody.
17. Every hosteller student shall follow and obey every instructions issued by their warden, chief warden, proctor, DSW and any other higher authority of the University from time to time along with the observance of the general rules and instruction of the Hostels
18. Students shall cooperate in keeping the Hostels and their surroundings clean by not disposing of garbage and waste materials here and there but to keep in dustbins at designated places.
19. Hostellers shall be responsible for the security of their own property. They must not leave their room / box unlocked in their absence. Luxurious and valuable items are strongly discouraged and the University Administration, Hostel management is not responsible for the any kind of loss, damage or theft of such items and no extra care (security / safety) shall be provided with respect to such belongings.
20. In case of any emergency and / or during the night, the hostellers shall contact the hostel warden for help. Girls may contact the warden through, the Ayah / Chowkidar / security guard of the hostel.
21. Generally the parents and local guardian of the student shall be allowed to meet them once in a week especially on holidays during the day time generally up to 7: 00 pm. No parents are allowed to stay with student in his / her room. The outsiders parents are only allowed to stay in the hostel with the permission of the warden in the hostel guest room or in the guest houses of the university with the payment of prescribed charges.
22. The local guardian / parents of the girl hostellers may meet / contact the girl student only after taking the prior permission of the warden. The girl students are discouraged to stay in the house of local guardian except in emergency.
23. Cooking is strictly prohibited in the hostel.

#### **OSTEL FEES / ACCOMMODATION FEE, MESS FEE & OTHER CHARGES**

24. A student desirous of seeking accommodation in a hostel of the University shall pay the hostel admission fee, accommodation fee, mess fee, establishment fee, maintenance fee, safety and security fee etc. as prescribed by the University from time to time and also shall be liable to pay the various kinds of fines to be imposed upon him from time to time as decided by the

- hostel management committee / chief warden / warden or by the University authority.
25. Hostellers shall pay a monthly accommodation Fee / charges as prescribed by the University for the term for which they have been admitted or readmitted. In addition to the above every student readmitted shall pay admission fee. In case students shall not deposit his / her hostel fee, mess fee and all other fee related with hostel within specified date then such student shall be charged late fee as decided by hostel management. A student, if admitted after beginning of the session, shall pay all concerned hostel fee (Hostel Fee, Security deposit / Hostel caution money, establishment fee, maintenance fee etc.) for the one academic session / semester. However student shall be liable to pay whole month mess fee irrespective of the date of admission in a month.
  26. Every student admitted or readmitted to the hostel shall pay caution money refundable at the time of leaving the hostel on completion of the course / degree.
  27. In case, the study course is not completed within the stipulated period and the hosteller is required to extend his / her stay in the hostel for completing the course he / she may be allowed to continue his / her stay in the hostel on the recommendation of the Head of Department / School / Centre / Institute and concerned warden with payment of hostel in multiples of a semester. This facility however shall not be provided to the students who are required to prolong their stay on account of repeat examination / special examination or because of any other reason.

#### **CANTEEN**

28. The facility of mess / canteen shall be provided by the University on payment basis:
29. Every hosteller shall be required to pay monthly mess charges in advance as notified by the Hostel Committee.

#### **HOSTEL ROOM ALLOTMENT**

30. The following priority is fixed for providing accommodation in the University Hostel.
  - i. Undergraduate and Research scholar Boys / girls and whose parents are residing in rural areas or outside Bhopal city and students belonging to economically weaker sections of the society shall be given preference over other boys / girls.
  - ii. Physically Handicapped Students.
  - iii. SC / ST / OBC Students.
  - iv. Students pursuing professional courses that require longer hour practical or fieldwork shall have priority over others.



- v. Local students (staying within 20 kilometers from the campus) and married students shall not be allowed due to space limitation in the hostel.
- vi. All Hostel students residing in the hostel shall be required to submit an undertaking as per Proforma approved by Dean Student welfare.

#### ATTENDANCE

- 31. Attendance shall be taken in hostel every evening at an appointed time. Absence without prior information to warden, at the time of attendance is an offense. The warden shall adversely deal with any attempt of proxy or wrong entry in the attendance register. The roll call hours will be as follows-
- 32. Attendance time for girls during summer 19:00h and for winter 18:00 h.
- 33. Attendance time for boys 21: 00 h
- 34. No student either girls or boys shall be allowed to leave the hostel or to stay in night outside the hostel without prior permission of the warden.

#### HOSTEL MANAGEMENT COMMITTEES

- 35. There shall be Hostel Management Committee, Standing committee for Hostellers Discipline and a Hostel Committee appointed by the Vice-Chancellor for the help of the warden for smooth running of the hostel. The term of the committee shall be one year, which may be extended by the Vice-Chancellor for another year. The committee shall comprise of:
  - (i) Chief Warden Chairman
  - (ii) Dean Student Welfare Member
  - (iii) Chief Wardens and all Warden Member
  - (iv) One student representative from each Hostel Member

#### HOSTEL DISCIPLINARY COMMITTEE

There shall be a Hostel Disciplinary Committee to deal with students misconduct defined in the Hostel ordinance:

- (i) Chief Proctor Chairman
- (ii) Dean Student Welfare Member
- (iii) Dean nominated by the Vice-Chancellor Member
- (iv) Chief Warden Member
- (v) Warden of the Concerned Hostel Member Secretary

#### HOSTEL COMMITTEE

There shall be a Hostel Committee in every hostel nominated / elected by the warden with the consent of hostellers for smooth running of day-to-day affairs of the hostel. The Committee shall consist of the following-

- (i) Hostel Warden Chairman
- (ii) One hostel student representative  
approx, for 20-25 Member

- (iii) One hostel Prefect and  
(iv) One-Associate Prefect

Member  
Member

#### **MISCONDUCT & INDISCIPLINE**

36. None of the students are allowed in any kind or any form of the ragging to other students. In case if any student is found to be guilty of the same he shall be liable to immediate expulsion or rustication from the University or prosecuted under the suitable provisions by the court of law.
37. None of the students shall be allowed to differentiate to other student on the basis of cast, race, sex, religion, culture, community etc.
38. None of the students are allowed to participate in any kind of unsocial, illegal and unethical act. Every student shall be fully responsible to maintain good and healthy relationship with every student residing in the hostel and in University
39. Every student shall pay the proper respect to every teacher, employee and staff of the University.
40. Every student shall develop the cordial and harmonious relationship with the nearby residents and villagers wherever they live.
41. Every student as far as possible shall participate in social and charity activities organized
42. In exigencies all hostellers shall vacate their rooms at given order / time by the Vice-chancellor / Registrar for any reason whatsoever and hand over the keys and charges of their rooms to the warden, failing which warden shall be authorized to break and open the locked room. The University shall accept no responsibility for the private property of the concerned students found in the rooms.
43. Hostellers shall not give shelter to any outsider, anyone found guilty on this account shall be severely punished including immediate removal from the hostel and may deny in future for re-admission in the hostel.
44. No meeting shall be held in the hostel premises without the prior permission of the warden.
45. No notice is allowed to be exhibited on a Notice Board or circulated to the hostellers unless it has been signed or countersigned by the warden / D.S.W / Registrar
46. Hostellers shall not cause damage or interfere in any manner with the Notice Board of the hostel. A breach of this rule shall be severely dealt with.

**Note:** For notification or communication to the hostellers a notice by the warden on the hostel Notice Board shall be considered adequate. Hostellers should watch the Notice Board regularly and follow general or specific instructions given from time to time. For matters common to all, the hostellers or students, the display shall be on the Notice Board of the Dean of Students Welfare Hostel Office. No separate notice would be sent to them.

**DISCIPLINARY ACTION**

47. Every hosteller shall maintain a high standard of discipline and moral conduct, have respect for the tradition and culture of the University and behave in a dignified manner within and outside the hostel. They should do nothing which may cause noise, disturbance or distraction in studies of other students or they may not act in such a manner which shall be deemed irregular in any way.
48. The warden shall keep a conduct register exclusively for recording the misconduct of the students along with details of punishment, warnings etc. While the register will have one page for one student for noting misconduct, it should have another page to note down good conducts / acts in the nature of Good Samaritan.
49. Resort to any form of strike by the hostellers without following the legally provided remedial channels / procedures shall be deemed as a serious breach of discipline and the student shall ipso facto stand expelled from the hostel / university.
50. Any indiscipline or misconduct committed by the hosteller or group of hostellers shall be brought to the notice of Hostel Disciplinary Committee for taking appropriate action.
51. Depending upon the gravity of the misconduct committed by the hosteller, matter can be brought to the notice of the Chief Proctor or Registrar or Vice-Chancellor who may pass order writing for taking appropriate action.
52. In case the situation in the hostel deteriorates to a level that requires protection, the Chief Proctor in consultation with DSW / Warden may call the security to get the Hostel vacated by the Hostellers. Such action taken however shall be brought to the notice of the Registrar / Vice-Chancellor in writing.
53. Any hosteller found guilty of damaging, breaking any property of the hostel or of any other student then he shall be liable to pay the recovery of the same which shall include the actual cost of damage / breakage as recorded in the University / hostel books of account plus appropriate amount of extra fine imposed on him either to be charged by individual student or group of student or collectively on entire student of a hostel as the case may be.
54. Any hostler found guilty of indiscipline, defiance of orders, rowdy behavior or any other misconduct is liable to be fined up to Rs. 1000 / - and / or instant removal or expulsion or rustication from the hostel / university.
55. No student shall be permitted to appeal against the decision of the warden to any authority other than Hostel Management committee. If the appeal is against the decision of the Hostel Management committee, it should be made to the Vice-chancellor.
56. Notwithstanding anything stated in this Ordinance and not covered by this Ordinance, the general rules and regulation with respects to the hostel, student and the University shall be applicable along with the instructions issued by the competent authority of the University in this behalf from time to time.
57. Notwithstanding anything stated in this Ordinance, for any unforeseen issues arising, and not covered by this Ordinance, or in the event of differences of interpretation, the Vice-Chancellor may take a decision after obtaining, if necessary, the opinion I advice of hostel and / or disciplinary Committee. The decision of the Vice- chancellor shall be final.

**ORDINANCE No 11**  
**THE ORDINANCE FOR THE AWARD OF DIPLOMA IN ENGINEERING & TECHNOLOGY**

1. Title of the Degree                      Diploma in Engineering
  2. Name of Faculty                        (A) Faculty of Engineering & Technology
  3. Course Name                             Diploma. (Regular) Full Time
    - I.      Duration of the Course : Three years (Six semesters)
    - II.     Eligibility For Admission :(A) For Diploma (1st semester / 1st year) (Regular):  
 Candidates who      have passed duly recognized following examination:-
      1.      Final examination of the SSC of M P Board or by any recognized Central Board, such as Central Board of Secondary Education, New Delhi; Council for Indian School Certificate Examination, New Delhi or any State Board such as M.P. Board of Secondary Education Bhopal or Others.  
 Or
      2.      S.S.C. Vocational Examination by any recognized Central / State Board  
 Or
    - III.    Any Public School / Board / University examination in India or in any foreign country recognized as equivalent to 10 standards and Candidate should have qualifying examination. Subject to the condition that requirement of minimum obtained percentage shall be as per the norms of AICTE or other relevant regulatory bodies.
- (B) Lateral Entry:** For admission to the third semester of the Diploma programme (3rd Semester / 2nd Year by Lateral Entry the minimum qualification shall be: Passed higher secondary (10+2 PCM)
- OR**
- Passed 10thstd/SSC examination scheme conducted by M.P. Board of Secondary Education or an equivalent examination from a recognized Board/University and passed 2 years duration ITI with appropriate specialization.
- Lateral Entry Seats are available to second year diploma courses of appropriate program, up to maximum of 20% of sanctioned intake and vacant/fallout seats of first year intake
- 4      **Eligibility for Admission to NRI / other privileged Candidates:**  
 Non-resident Indian and other privileged candidate shall be eligible for admission to these courses in accordance with the directives of Govt, of India and / or State Government.

**5 Admission Procedure:**

The eligible candidates as specified in clause 3 above, should secure a place in the merit list prepared on the basis of academic credentials or through The University entrance test or the University may also use the score card of various competitive entrance test / examination results of various Institute / Board / University / other Professional Bodies / Organizations or any other mode as decided by the AICTE / UGC / other relevant Regulatory Bodies from time to time.

**6 Branch Distribution:**

Admission to the particular branch of study shall be as decided by the University on the basis of counseling / personal interview.

**7 Intake:**

The Intake for each of these courses shall be decided by the University from time to time, taking care of the intake as per norms of the concerned regulatory body.

**8 Academic cycle / year:**

There will be one / two academic cycle for these courses every year like Summer & Winter as decided by the University.

**9 Course Structure:**

The Course structure of Diploma (Regular) shall be as per the recommendation of the concerned Board of studies of the faculty of the University approved by the Academic Council as per norms of the regulatory body.

**10 Medium of Instruction and Examination:** The medium of instruction and examination shall be English**11 Examination:**

- a) Examinations will be conducted as per the appropriate Statutes, Ordinances and Regulations made in this respect. The scheme of examination, promotion to subsequent semesters and course of studies shall be as per the recommendations of the concerned Board of Studies with due approval of the Academic Council.
- b) The studies and examination of these courses shall be on the basis of either marks / marks-cum credit / credit system as recommended by the concerned Board of Studies from time to time.

**12 Eligibility for Diploma: Eligibility for Award of the Diploma:**

A student shall be declared to be eligible for award of the Diploma if he / she has:

- a) Registered and successfully completed all the core courses, optional Courses, practical / Lab classes, Including Seminars, Workshops, Presentations, Group Discussion, Field Work, Industrial Visit, Industrial training, Summer Training, Educational Tour, Project Work and other Assignments etc where ever applicable.
- b) successfully acquired the minimum required credits as specified in the regulation corresponding to the branch of his / her study within the stipulated time, where ever applicable;

- c) earned the specified credits in all the categories of subjects if applicable;
  - d) secured a minimum CGPA of 5.0 or 50% in aggregate overall. However the award of the Division / Class shall be as per recommendation of concerned Board of Studies of the University.
  - e) no dues to the University, Hostels, Libraries, NCC / NSS etc. and
  - f) no disciplinary action is pending against him / her.
- 13 Attendance Requirement:**  
A candidate must have at least 75% attendance. Provided that, in case of illness or because of other reasonable cause it shall be relaxed by the Vice Chancellor as admissible within applicable regulations.
- 14 Maximum Duration of Completion of Course:**  
A candidate has to complete the entire course of Diploma ordinarily within a maximum period of Six years
- 15 General Instruction:**
- (i) The admission to all kinds & mode of Diploma. Courses shall be governed accordance and provisions with the Rules / Directives of UGC / AICTE / relevant Regulatory Body or any other competent Authority of the Govt. of India / State Government as amended time to time.
  - (ii) The relaxation in eligibility conditions, age and reservation etc. shall be in accordance with the Rules / Directives of UGC / AICTE / relevant Regulatory Body or any other competent Authority of the Govt. of India / State Government as amended time to time.
  - (iii) For matters not covered in this specific ordinance, General rules and regulations of MPU Bhopal, regarding specific courses shall be applicable. In other matters Board of Management of MPU shall be competent to take any decision which shall be final.
- 16** At present in the Faculty of Engineering and Technology, Diploma. shall include the Branches / Discipline as indicated in the ordinance no.02 under faculty of Engineering and Technology courses / programme as well as proposed in future. However, all the Diploma. programmes with various Branches / specializations at present & in future shall run under this Ordinance.
1. The above courses shall run on all possible modes of imparting education including the one governed through this ordinance with the use of latest innovative technologies like on-line, e-learning, face-to-face, through webinar etc.
  2. The programmes listed under Ordinance.02 will be introduced with the recommendation of board of Studies are offered by the Faculty of Engineering and Technology, Faculty Board of Studies, Academic council and Board of Management of the University.
  3. In future, more branches / specializations / courses / programmes of Diploma can also be offered, keeping in view of new innovations, thrust areas of Government policies and demand of the industry / society shall run under this ordinance, on the recommendations of the conceded Board of Studies, from time to time, by the University, in its various faculties / departments / centers / institutes located in University campus.
  4. The University shall also offer more number of Diploma programmes with the various specialization titles which shall run under this ordinance on the recommendation of concerned Board of Studies, of University alone and / or in collaboration with or tie-up with other Educational or Academic Institutes / Organizations / Universities / Research Organizations / Industries and to provide the dissemination of Knowledge to all concerned throughout the World.

**ORDINANCE No 12**  
**THE ORDINANCE FOR THE AWARD OF BACHELOR DEGREE IN**  
**ENGINEERING & TECHNOLOGY**

5. Title of the Degree Bachelor of Technology (B. Tech)
6. Name of Faculty (A) Faculty of Engineering & Technology
7. Course Name B. Tech. (Regular) Full Time
- I. Duration of the Course : Four years (Eight semesters)
- II. Eligibility For Admission : (A) For B. Tech (1st semester / 1st year) (Regular):  
 Candidates who have passed duly recognized following examination:-
- (i) Final examination of the 10+2 system by any recognized Central Board, such as Central Board of Secondary Education, New Delhi; Council for Indian School Certificate Examination, New Delhi or any State Board such as M.P. Board of Secondary Education Bhopal or Others.  
 Or
- (ii) H.S.C. Vocational Examination by any recognized Central / State Board.  
 Or
- (iii) Senior Secondary School Examination conducted by the National / any State Open schooling with a minimum of five subjects of relevant and required fields.  
 Or
- (iv) Any Public School / Board / University examination in India or in any foreign country recognized as equivalent to 10+2.  
 Or
- (v) Minimum 3 years diploma after 10th or minimum 2 years Diploma after 10+2, recognized by AICTE or any State Board of Technical Education.  
 Or
- (vi) Final Examination of the two year course of the Joint Services Wing of the National Defense Academy.  
 Or
- (vii) Any other examination equivalent to 10+2 by Central / State Government.  
 And

Candidate should have Passed or equivalent Grade in their qualifying examination. Subject to the condition that requirement of minimum obtained percentage shall be as per the norms of AICTE or other relevant regulatory bodies. They should have Passed in subjects and should have following combination of

subjects with respect to relevant branches / discipline of Engineering & Technology as specified by the regulatory authorities-.

Course	Combination of subject
B. Tech	Physics, Chemistry, Mathematics

**(3 B.) Lateral Entry for B. Tech (IIIrd) semester / IIInd year) (Regular)**

A candidate who has qualified the polytechnic diploma course or B.E / B. Tech. Ist year in related branch of engineering of B.Sc. 03 years degree course with Physics, Chemistry and Mathematics from any recognized University, Technical Board or equivalent shall also be eligible for admission to B. Tech. IIInd year through lateral entry process. Minimum qualification for direct admission to second year B.Tech. Regular course termed as lateral entry with required number of students shall be as per the prevalent norms of the AICTE / Government of Madhya Pradesh and other relevant regulatory authority.

**Note:** Candidate who is appearing or has appeared for any qualifying examination during the current academic session as a regular or a private candidate can also apply for admission on provisional basis, subject to the condition that the candidate must pass the qualifying examination with require percentage of marks or equivalent grade.

**(viii) Eligibility for Admission to NRI / other privileged Candidates:-**

Non-resident Indian and other privileged candidate shall be eligible for admission to these courses in accordance with the directives of Govt. of India and / or State Government.

**8. Admission Procedure**

The eligible candidates as specified in clause 3 above, should secure a place in the merit list prepared on the basis of academic credentials or through The University entrance test / Examination consisting of Aptitude Test / Group Interview or through Counseling or the University may also use the score card of various competitive entrance test / examination results of various Institute / Board / University / other Professional Bodies / Organizations or based on availability exam or any other mode as decided by the AICTE / UGC / other relevant Regulatory Bodies from time to time or on the basis of qualifying examination.

**9. Branch Distribution**

Admission to the particular branch of study shall be as decided by the University on the basis of counseling / personal interview.

**10. Intake**

The Intake for each of these courses shall be decided by the University from time to time, taking care of the norms of the concerned regulatory body.

**11. Academic cycle / year**

There will be one / two academic cycle for these courses every year like Summer & Winter as decided by the University.



**12. Course Structure**

The Course structure of B.Tech (Regular) and (Part-Time) shall be as per the recommendation of the concerned Board of studies of the faculty of the University / ICAR duly approved by the Academic Council.

**13. Medium of Instruction and Examination:** The medium of instruction and examination shall be English**14. Examination**

- a) Examinations will be conducted as per the appropriate Statutes, Ordinances and Regulations made in this respect. The scheme of examination, promotion to subsequent semesters and course of studies shall be as per the recommendations of the concerned Board of Studies with due approval of the Academic Council.
- b) The studies and examination of these courses shall be on the basis of either marks / marks-cum credit / credit system as recommended by the concerned Board of Studies from time to time.

**15. Eligibility for Degree: Eligibility for Award of the B.Tech Degree**

A student shall be declared to be eligible for award of the B. Tech. degree if he / she has:

- a) Registered and successfully completed all the core courses, optional Courses, practical / Lab classes, Including Seminars, Workshops, Presentations, Group Discussion, Field Work, Industrial Visit, Industrial training, Summer Training, Educational Tour, Project Work and other Assignments etc where ever applicable.
- b) successfully acquired the minimum required credits as specified in the regulation corresponding to the branch of his / her study within the stipulated time, where ever applicable;
- c) earned the specified credits in all the categories of subjects if applicable;
- d) secured a minimum CGPA of 5.0 or 50% in aggregate overall. However the award of the Division / Class shall be as per recommendation of concerned Board of Studies of the University.
- e) no dues to the University, Hostels, Libraries, NCC / NSS etc. and
- f) no disciplinary action is pending against him / her.

**16. Attendance Requirement:**

A candidate must have at least 75% attendance. Provided that, in case of illness or because of other reasonable cause it shall be relaxed by the Vice Chancellor as admissible within applicable regulations.

**17. Maximum Duration of Completion of Course:**

A candidate has to complete the entire course of B. Tech. Degree ordinarily within a maximum period

- within Eight years who took Direct admission in the First semester-
- within 7 years who took lateral entry admission in the 3rd semester (iind year) -

**18. General Instruction:**

- (i) The admission to all kinds & mode of B.Tech. Courses shall be governed accordance and provisions with the Rules / Directives of UGC / AICTE / relevant Regulatory Body or any other competent Authority of the Govt. of India / State Government as amended time to time.
- (ii) The relaxation in eligibility conditions, age and reservation etc. shall be in accordance with the Rules / Directives of UGC / AICTE / relevant Regulatory Body or any other competent Authority of the Govt. of India / State Government as amended time to time.

I. For matters not covered in this specific ordinance, General rules and regulations of MPU Bhopal, regarding specific courses shall be applicable. In other matters Board of Management of MPU shall be competent to take any decision which shall be final.

19. At present in the Faculty of Engineering and Technology, Degree of B. Tech. shall include the Branches / Discipline as indicated in the ordinance no.02 under faculty of Engineering and Technology courses / programme as well as proposed in future. However, all the B. Tech. programmes with various Branches / specializations at present & in future shall run under this Ordinance.
20. The above courses shall run on all possible modes of imparting education including the one governed through this ordinance with the use of latest innovative technologies like on-line, e-learning, face-to-face, through webinar etc.
21. The programmes listed under Ordinance.02 will be introduced with the recommendation of board of Studies are offered by the Faculty of Engineering and Technology, Faculty Board of Studies, Academic council and Board of Management of the University.
22. In future, more branches / specializations / courses / programmes of B. Tech. can also be offered, keeping in view of new innovations, thrust areas of Government policies and demand of the industry / society shall run under this ordinance, on the recommendations of the conceded Board of Studies, from time to time, by the University, in its various faculties / departments / centers / institutes located in University campus.
23. The University shall also offer more number of research programmes with the various specialization titles which shall run under this ordinance on the recommendation of concerned Board of Studies, of University alone and / or in collaboration with or tie-up with other Educational or Academic Institutes / Organizations / Universities / Research Organizations / Industries for the purpose of research / teaching and to provide the dissemination of Knowledge to all concerned throughout the World under the prescribed format of MOU as per norms..

**ORDINANCE No 13**  
**THE ORDINANCE FOR THE AWARD OF FOUR YEARS BACHELOR DEGREE**  
**IN AGRICULTURE SCIENCE & TECHNOLOGY AND RELATED / ALLIED**  
**STREAMS**

1. Title of the Degree Bachelor of Science in Agriculture B.Sc. Ag
2. Name of Faculty Faculty of Agriculture Science & Technology
3. Duration of the Course Four Years (Eight semesters)
4. Eligibility For Admission Candidate who have passed duly recognized following examination:-
  - (i) Final examination of the 10+2 system by any recognized Central Board, such as Central Board of Secondary Education, New Delhi; Council for Indian School Certificate Examination, New Delhi or any State Board such as M.P. Board of Secondary Education Bhopal or Others.  
Or
  - (ii) H.S.C. Vocational Examination by any recognized Central / State Board  
Or
  - (iii) Senior Secondary School Examination conducted by the National / any State Open schooling with a minimum of five subjects of relevant and required fields.  
Or
  - (iii) Any Public School / Board / University examination in India or in any foreign country recognized as equivalent to 10+2  
Or
  - (iv) Minimum 3 years Diploma after 10th or Minimum 2 Years Diploma after 10+2 recognized by AICTE or Any State Board of Technical Education
  - (v) Final Examination of the two year course of the Joint Services Wing of the National Defense Academy  
Or
  - (vi) General Certificate Education (GCE) Examination (London / Cambridge / Sri Lanka) at the Advanced(A) Level  
Or
  - (vii) Any other examination equivalent to 10+2 by Central / State Government  
And

Candidate with Agriculture Stream / Physics, Chemistry, Mathematics / Physics, Chemistry, Biology / Physics, Chemistry, Biotechnology / Physics, Chemistry, Computer Science or any other suitable combination of subjects should have passed in all the subjects with minimum requirement, as prescribed by the UGC / other concerned Regulatory Bodies mainly ICAR.

**Note:** Candidate who is appearing or has appeared for any qualifying examination during the current academic session as a regular or a private candidate can also apply for admission on provisional basis, subject to the condition that the candidate must pass the qualifying examination with require percentage of marks or equivalent grade.

5. **Eligibility for Admission to NRI / other privileged Candidates:**  
 Non-resident Indian and other privileged candidate shall be eligible for admission to these courses in accordance with the directives of Govt. of India and / or State Government.

**6. Admission Procedure:**

The eligible candidates as specified in clause 4 above, should secure a place in the merit list prepared on the basis of academic credentials or through The University entrance test / Examination consisting of Aptitude Test / Group Discussion / Personal Interview or through Counseling or the University may also use the score card of various competitive entrance test / examination results of various Institute / Board / University / other Professional Bodies / Organizations or any other mode as decided by the UGC / other relevant Regulatory Bodies mainly ICAR from time to time or on the basis of qualifying examination.

**7. Branch / Specialization Distribution:**

Admission to the particular branch / Specialization of study shall be as decided by the University on the basis of counseling / personal interview.

**8. Intake:**

The Intake for each of these courses shall be decided by the University from time to time, taking care of the norms of the concerned regulatory body mainly ICAR.

**9. Academic cycle / year:**

There will be two academic cycles for these courses every year like Summer & Winter as decided by the University.

**10. Course Structure:**

Course structure shall be as per the recommendation of the concerned Board of studies of the faculty of the University duly approved by the Academic Council following the norms of ICAR.

**11. Medium of Instruction and Examination:** The medium of instruction and examination shall be English and Hindi**12. Examination:**

a) Examinations will be conducted as per the appropriate Statutes, Ordinances and Regulations made in this respect. The scheme of examination, promotion to subsequent semesters and course of studies shall be as per the recommendations of the concerned Board of Studies with due approval of Academic Council.

b) The studies and examination of these courses shall be on the basis of credit system as recommended by the concerned Board of Studies from time to time.

**13. Eligibility for Degree: Eligibility for Award of the B.Sc.-Ag (Hons.):**

A student shall be declared to be eligible for award of the degree if he / she has:

- a) Registered and successfully completed all the core courses, optional Courses, practical / Lab classes, Including Seminars, Workshops, Presentations, Group Discussion, Field Work / Training, Industrial Visit, Educational Tour, Extension Science, Project Work / Dissertation or Thesis and other Assignments etc where ever applicable.
- b) successfully acquired the minimum required credits as specified in the regulation corresponding to the branch of his / her study within the stipulated time, where ever applicable;
- c) earned the specified credits in all the categories of subjects if applicable;
- d) secured a minimum COPA of 5.0 or 50% in aggregate overall. However the award of the Division / Class shall be as per recommendation of concerned Board of Studies of the University.
- e) no dues to the University, Hostels, Libraries, NCC / NSS etc; and
- f) no disciplinary action is pending against him / her.

**14. Attendance Requirement:**

A candidate must have at least 75% attendance. Provided that, in case of illness or because of other reasonable cause it shall be relaxed by the Vice Chancellor as admissible within applicable regulations.

**15. Maximum Duration of Completion of Course:**

A candidate has to complete the entire course of B.Sc.-Ag (Hans.) Degree ordinarily within a maximum period of Eight year from the session of first admission. However, for any exceptional case the matter shall be decided by the University as per the provisions of relevant rules and regulations.

**16. General Instruction:**

- i) The admission to the B.Sc.-Ag Courses shall be governed in accordance and provisions with the Rules / Directives of DOC / relevant Regulatory Body mainly ICAR or any other competent Authority of the Govt. of India / State Government as amended time to time.
- ii) The relaxation in eligibility conditions, age and reservation etc. shall be in accordance with the Rules / relevant Regulatory Body mainly ICAR or any other competent Authority of the Govt. of India / State Government as amended time to time.
- i) For matters not covered in this specific ordinance, General rules and regulations of MPU Bhopal, regarding specific courses shall be applicable. In other matters Board of Management of MPU shall be competent to take any decision which shall be final.

**17.** At present in the Faculty of Agriculture Science & Technology, Degree of B.Sc.-Ag shall include the Branches / Specialization of Agronomy, Agriculture Economics, Horticulture, Entomology, Agriculture Extension, Plant Breeding & Genetics, Plant Pathology, Soil Science, Seed Science & Technology, Food Science and Technology, Agriculture Biotechnology, Floriculture etc.

**18.** The above courses shall run on all possible modes of imparting education including the use of latest innovative technologies like- on-line, e-learning, face-to-face, through webinar etc.

**19.** In future, more branches / specializations / courses / programmes of B.Sc.-Ag and others can also be offered, keeping in view of new innovations, thrust areas of Government policies and demand of the industry / society shall run under this ordinance, on the recommendations of the concerned Board of Studies, from time to time, by the University, in its various faculties / departments / centers / institutes located in University campus.

**20.** The University shall also offer more number of Four Year Bachelor degree programmes with various specialization titles, which shall run under this ordinance on the recommendation of concerned Board of Studies, of University alone and / or in collaboration with or tie-up with other Educational or Academic Institutes / Organizations / Universities / Research Organizations / Industries and to provide the dissemination of Knowledge to all concerned throughout the World.

**21.** This Ordinance shall be applicable to all four years Bachelor Degree (B.Sc.) in Agriculture Science and Agriculture related / allied stream, except those for which the University has separate Ordinances. The courses mentioned in this ordinance shall run under this ordinance.