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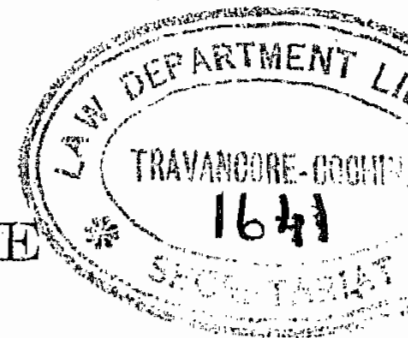
TO THE

TRAVANCORE

LAND REVENUE MANUAL

VOL. I.

SECOND SUPPLEMENT
TO THE
TRAVANCORE
LAND REVENUE MANUAL



VOL. I.

**UNREPEALED REGULATIONS, PROCLAMATIONS
AND RULES THEREUNDER.**

(BROUGHT UP TO 31ST DECEMBER 1926)

PUBLISHED BY AUTHORITY

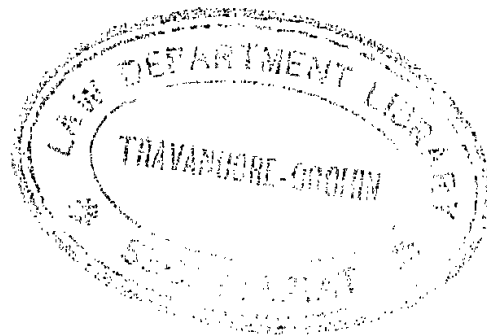


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[AS AMENDED BY REGULATIONS III OF 1087, VIII OF
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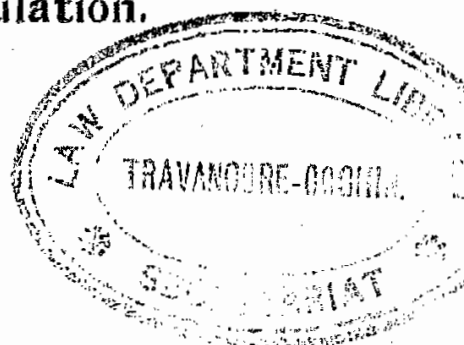
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PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE 19TH JANUARY 1893.
8TH MAKARAM 1068.

*A Regulation to provide for the recovery of
arrears of Public Revenue in Travancore.*

Whereas it is necessary to define the procedure for the realization of the Public Revenue, We are pleased to enact
Preamble. as follows :—

1. For the purpose of this Regulation the following terms shall have the several meanings hereinafter assigned to them :—
Definitions. Interpretation of terms.

(a) The term "Public Revenue due on land" shall include the assessment in kind or money charged on lands and payable to the Government or Sreepandara-yagai, and all fees and cesses, whether in kind or money, which, whether charged on land or not, are recovered as assessment on land.

Explanation.—Pattoms due on Kandukrishi and Sreepadom lands are within the meaning of this definition.

(b) An “Arrear of Public Revenue” due on land is the whole or any portion of any kist or instalment of such Revenue not paid on the day on which it falls due according to the kistbundi or any engagement or usage.

*(c) “Land-holder” means the registered-holder for the time being of any land, and includes his legal representative.”

2. The land, the buildings upon it and its products shall be regarded as security for the Public Revenue on such land.

3. † Subject to such rules as Our Dewan may prescribe from time to time, every land-holder shall pay to the Proverthicar, the Village Accountant, or the Tahsildar or any other officer whom the Land Revenue and Income Tax Commissioner may authorise in that behalf by Notification in the Government Gazette, the Revenue due from him on or before the day fixed for payment and the payer shall be entitled to a receipt signed by the Proverthicar, the Village Accountant, or the Tahsildar or such other officer as aforesaid, as the case may be, for the payment so made.

4. Arrears of Public Revenue due on land shall bear interest at the rate of six per cent. per annum whenever interest is chargeable upon such arrears.

5. When Public Revenue due on land may be in arrear, such arrear, together with interest, if any, and costs of process, may be recovered by the sale of the defaulter's movable or immovable property or both, in the manner hereinafter provided.

6. ‡ Repealed.

Procedure to be observed by the Tahsildar prior to taking coercive measures against a defaulter under this Regulation.

* As amended by Regulation VIII of 1094.

† As amended by Regulations VIII of 1094 and II of 1099.

‡ Repealed by Regulation X of 1097.

7. In the seizure and sale of movable property for arrears of Public Revenue due on land, the following rules shall be observed:—
 Rules for seizure and sale of movable property.

* *Clause 1.* (i) The Tahsildar may distrain the property of a defaulter either in person or by the Proverthicar or any other person specially authorised by the Division Peishkar for that purpose.

(ii) Before making the distraint the Tahsildar shall prepare, and, if need be, shall furnish to the person employed to distrain the property of a defaulter, a demand in writing signed by him specifying the name of the defaulter, the amount of the arrear and the date on which the arrear fell due. A copy of such writing shall be served on the defaulter in the manner prescribed in the Code of Civil Procedure for serving summonses on defendants.

(iii) If the arrear together with the batta due under Section 46 be not paid within the time fixed in the demand, such time being not less than seven days from the date of service of the demand, the Tahsildar or other person may on the authority of the demand in writing referred to in sub-clause (ii), proceed to make the distraint, provided that, if the defaulter prefers a petition in writing to the Tahsildar, objecting to the payment of the arrear wholly or in part, the Tahsildar may, in his discretion, stay the making of the distraint on such terms as to security or otherwise as he thinks fit and shall inquire into the objection and record a decision.

Clause 2. The distraint shall, as far as possible, be conducted in the presence of two Thadasthers who shall be required to attest the list or the inventory of the property distrained.

Clause 3. On the day on which the property may be distrained, the Tahsildar or other person making the distress shall deliver to the defaulter a list or inventory of the property distrained, endorsing thereon the name of the place where it may be lodged or kept.

* *Clause 4.* The endorsement shall further set forth that the distrained property will be brought to public sale unless the amount, with interest and all the expenses of the distress, be previously discharged.

Clause 5. When a defaulter may be absent, a copy of the list with the endorsement shall be left with some adult male member of his family living with him, or fixed at his usual place of

* As amended by Regulation X of 1097.

residence or on the premises where the property may have been distrained, immediately after the distress.

8. When the distrainer is other than the Tahsildar, he shall transmit to the Tahsildar a copy of the inventory of the property distrained within 48 hours from the time of distraint.

Procedure when the distrainer is other than the Tahsildar.

The Tahsildar shall thereupon cause to be affixed to the outer door of the defaulter's house, or on the premises where the property may have been distrained, a list of the property to be sold, with a notice under his signature specifying the place where, and the day and hour at which, the distrained property will be sold, and shall cause proclamation of the intended sale to be made by beat of tom-tom in the village to which the lands on which the arrear has accrued may belong and in such place or places as the Tahsildar may consider necessary to give due publicity to the sale. No sale shall take place until after the expiration of a period of 15 days from the date on which the notice may be affixed, but perishable articles which will not keep for 15 days may be sold at any time after the affixing of the notice.

Sale of property distrained.

10. The Tahsildar may conduct the sale either in person or through the Proverthicar acting under his written authority, or through an officer appointed by the Division Peishkar and authorised by him in writing for the purpose.

Officer to conduct the sale.

11. At the appointed time, the property shall be put up in one or more lots, as the officer conducting the sale may consider advisable, and shall be disposed of to the highest bidder. Where the property may sell for more than the amount of the arrear, the over-plus, after deducting interest and expenses of process, shall be paid to the defaulter.

Manner of sale.

12. The property shall be paid for in ready money at the time of sale and the purchaser shall not be permitted to carry away any part of the property until he has paid for the same in full.

Payment of the purchase-money.

Where the purchaser may fail in the payment of the purchase-money, the property shall be re-sold at once and the defaulting purchaser shall be liable for any loss arising from, as well as the expenses incurred on, the re-sale.

Re-sale.

Where the property may, on the second sale, sell for a higher price than at the first sale, the difference or increase shall be the property of him on whose account the said first sale was made.

13. Where a defaulter may tender payment of the arrear demanded, after his property may have been distrained, and before sunset on the day preceding the day fixed for the sale, together with the interest and all necessary expenses of distress, the distrainer shall receive the amount immediately, grant a receipt for the same and forthwith release the property.

Procedure where defaulter tenders payment of the arrear after distraint but before sale of his property.

14. The distrainer attaching the crops or ungathered products of the land belonging to a defaulter may cause them to be sold when fit for reaping or gathering, or, at his option, may cause them to be reaped or gathered in due season and stored in proper places until sold. In the latter case, the expense of reaping or gathering and storing such crops or products shall be defrayed by the owner upon his redeeming the property or from the proceeds of the sale in the event of its being sold. When crops or products belonging to a tenant shall have been sold, it shall be lawful for such tenant to deduct the value of the crops or products so sold from any rent which may be due by him then or afterwards to the defaulter in respect of the land on which such crops or products have been grown. It shall also be lawful for a tenant, whose crops are attached for an arrear of revenue, to pay the arrear with interest, if any, and costs of process, and deduct the amount in the aforesaid manner from any rent due by him then or afterwards.

Sale or disposal otherwise of crops when distrained.

Tenant may pay arrears or terminate attachment.

15. The distrainer shall not work the bullocks or cattle or make use of the goods or effects distrained; he shall provide the necessary food for the cattle or livestock and the feeding expenses shall be defrayed by the owner upon his redeeming the property or from the proceeds of the sale in the event of its being sold.

Distrained cattle or goods not to be used.

16. Where property distrained may be stolen or lost or damaged by reason of the necessary precautions for its due preservation not having been taken or from its having been worked or made use of, the amount of such loss or damage shall be recoverable by process under this Regulation by the Division Peishkar from the officer whose neglect or act occasioned the loss or damage, and the amount, when recovered, shall be paid to the person damnified.

Officers responsible on neglect.

17. The distress levied shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount of the arrears and it shall not include,

Distress levied not to be excessive.

Exceptions as to
distress.

(a) the ordinary wearing apparel of the defaulter and his family ; and

(b) his implements of husbandry and ploughing cattle.

Time of distress.

18. Distress shall be made after sunrise and before sunset and not otherwise.

Claims to property distrained and sold.

19. When any person, not being a defaulter or responsible for a defaulter, may claim a right to, or any interest in, the property distrained and the distrainer may, notwithstanding, cause the same to be sold, such claimant shall recover from the distrainer in a Court of law reasonable compensation for the loss sustained by the sale.

Revenue to be the first charge.

But claims to crops upon the ground, or gathered products of the ground attached, which may be in the possession of the defaulter, whether founded upon a previous sale, mortgage or otherwise, shall not bar the prior claim of revenue due from the ground upon which such crops or product may have been grown.

What places distrainer may enter or force open and enter.

20. It shall be lawful for the distrainer to enter, or if necessary, to force open and enter, any dwelling-house, cow-house, granary, godown, out-houses or other building, and he may also break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein.

Provided that it shall not be lawful for the distrainer to enter any dwelling-house or to attach any property or to put his seal to any door or place or break open or enter any apartments, in any dwelling-house, appropriated to women, which, by the usage of the country, are considered private, except as hereinafter provided.

Procedure where property is lodged within apartments appropriated to women.

21. Where a distrainer may have reason to suppose that the property of a defaulter is lodged within any apartments appropriated to women, which, by the usage of the country, are considered private, he shall, before entering such apartments, give notice, in the presence of Thadasters, for the removal of the women from them, and furnish means for their removal in a suitable manner, if they be women of rank or who, according to the custom of the country, cannot appear in public, and shall also immediately remove from such apartments any property belonging to the defaulter found therein, and leave them free to the former occupants.

22. Persons entering the apartments of women contrary to the provisions of this Regulation shall, on conviction before a Magistrate, be liable to a fine not exceeding 50 Rupees, or to simple imprisonment for any period not exceeding one month.

Punishment for entry into such apartments.

23*. In the demand issued under Sections 7 and 23 A with reference to the revenue payable in kind wholly or in part, its value in money shall be stated as the amount of revenue due on the land.

Notice to state value of revenue in kind.

23 A.† (1) Before proceeding to attach the immovable property of a defaulter, a written demand signed by the Tahsildar shall be served on the defaulter, specifying the amount of revenue due with interest, the land in respect of which it is claimed, and the date when it fell due, the batta due to the person who shall serve the demand and the time allowed for the payment.

Demand to be served prior to attachment of immovable property.

(2) Such demand shall be served on the defaulter in the manner prescribed in the Code of Civil Procedure for serving summonses on defendants.

(3) If within the time prescribed under sub-section (1), the defaulter objects to the claim of arrears wholly or in part, the Tahsildar shall inquire into the objection and record a decision before proceeding to attachment.

23 B.* When the amount due shall not have been paid pursuant to terms of the demand, and no arrangement for securing the same shall have been entered in to the satisfaction of the Tahsildar or other officer empowered in this behalf by the Division Peishkar, the immovable property of the defaulter may be attached and sold in the following manner.

Procedure when defaulter neglects to pay.

24. The attachment of immovable property shall be effected by affixing a notice thereof to some conspicuous part of the land or building to be attached, by the Tahsildar in person or through the Proverthicar acting under his written authority or through any other official appointed by the Division Peishkar and authorised by him in writing for the purpose. The notice shall specify the amount of revenue with interest, the land on which and the date from which it is due and the party in arrear; and shall set forth that unless the arrear, with interest and expenses, be paid

Attachment of immovable property.

* As amended by Regulation X of 1097.

† Added by Regulation X of 1097.

within the date therein mentioned, the land or building concerned will be brought to sale in due course of law. The notice of attachment shall be affixed in some conspicuous part of the Taluk and Proverthi Cutcherries and shall also be published by beat of tom-tom on the immovable property attached. The publication shall also be reported to the Division Peishkar.

25*. It shall be lawful for the Division Peishkar, with the previous sanction of the Land Revenue and Income Tax Commissioner, at any time during attachment, to assume the management of the immovable property attached.

Management of property attached.

In such cases, he shall appoint an agent, with a proper establishment of officers, to manage the property, and shall give the agent a certificate of appointment with written instructions under his seal and signature, and the expenses of management shall be defrayed out of the income of the property; provided always that, where property may be too inconsiderable to admit of its being charged with a salary of an agent, it shall be committed to the care of such Revenue officer as the Division Peishkar may select, who shall be subject to all the provisions herein contained in reference to agents.

Appointment of an agent.

26*. Notice of assumption of management shall forthwith be served on the defaulter in the manner described in Section 23 A, sub section 2 and shall be notified by public proclamation on the property and by publication in the Government Gazette.

Notice of assumption of management.

27. It shall be the duty of the agent, during the continuance of the management under section 25, to collect the rents and profits due, or accruing due, upon the estate, according to the engagements subsisting between the defaulter and the parties holding under him, or according to established usage where no specific engagements exist.

Agent to collect rents and profits.

The agent shall keep accounts of all his receipts and disbursements and submit the same and pay over the balance to the Division Peishkar or other officer empowered by the Division Peishkar in that behalf whenever required, and the defaulter shall be at liberty to inspect the accounts at all reasonable times and to take copies of the same at his own expense without fee.

Agent to render accounts.

* As amended by Regulation II of 1099.

† As amended by Regulation X of 1097.

28. All sums received from the property attached, after paying the expenses of attachment and management, shall be carried to the credit of the defaulter in discharge of the arrears due and interest thereon, and as soon as all arrears, interest, costs of attachment and expense of management shall have been liquidated, the attachment shall be withdrawn and a full account rendered of all receipts and disbursements during its continuance.

29. All engagements entered into between the land-holder and his tenants shall be binding upon the Government during attachment, but if the Tahsildar finds that any engagements have been made collusively with a view to defeat or delay the effect of the attachment, or that engagements have been entered into subsequently to attachment, he shall report such circumstances to the Division Peishkar, who, if he finds reason, may declare all such engagements null and void against the Government.

30. If within 30 days from the date of attachment of any immovable property, any objection is made by any other than the defaulter to the attachment of the whole or any portion of such property on the ground that such property was not liable for the arrear of revenue for which the attachment was made, the Tahsildar shall enquire into such objection and report the result of such enquiry to the Division Peishkar. The Division Peishkar shall thereupon decide whether such property is liable to be attached and, in case he finds the attachment untenable, he shall forthwith direct the release of the attachment.

31.* It shall be lawful for any person, claiming an interest in land which has been or is about to be attached, to obtain its release by paying the arrears, interests, and costs incurred; and all such sums, if paid by a tenant, may be deducted from any rent then or afterwards due by him to the defaulter, and if paid by a *bona fide* mortgagee or other incumbrancer upon the estate or by any person not being in possession thereof but *bona fide* claiming an interest therein adverse to the defaulter, shall be a charge upon the land, but shall only take priority over other charges according to the date at which the payment was made. Such sums when paid by a *bona fide* mortgagee or other incumbrancer shall further constitute a debt from the defaulter.

* As amended by Regulation VIII of 1094.

Rules to be observed in the sale of immovable property.

32. In the sale of immovable property under this Regulation, the following rules shall be observed :—

(1) *All such sales shall be conducted by the Tahsildar unless, in any case, the Land Revenue and Income Tax Commissioner or the Division Peishkar may deem it necessary that the sale should be conducted by the Division Peishkar.

Such sale to be conducted by the Tahsildar generally.

(2) Previous to the sale, the Tahsildar shall issue a notice specifying the name of the defaulter, the position, tenure and extent of land and the buildings therein : the amount of revenue assessed on the land or upon its different sections ; the proportions of the public revenue due during the remainder of the current Malabar year; and the time, place and conditions of the sale.

Notice of sale.

The particulars thereof.

This notice shall be posted, 30 days at least before the sale, in the nearest Police Station House, the Proverthicar's and Taluk Cutcherries and on some conspicuous part of the land or building as the case may be.

Notice to be one month before sale.

Public auction.

(3) The sale shall be by public auction to the highest bidder.

(4) A sum of money equal to 15 per cent. of the price of the land shall be deposited by the purchaser with the officer conducting the sale at the time of the purchase, and when the remainder of the purchase-money may not be paid within 30 days, the money deposited shall be liable to forfeiture.

Deposit and payment of balance.

(5) Where the purchaser may refuse or omit to deposit the said sum of money or to complete the payment of the remaining purchase-money, the property shall be re-sold after notice, as prescribed in clause 3 above, at the expense and hazard of such purchaser, and the amount of all loss or expense which may attend such refusal or omission shall be recoverable from such purchaser in the same manner as arrears of Public Revenue. Where the lands may, on the second sale, sell for a higher price than at the first sale, the difference or increase shall be the property of him on whose account the said first sale was made.

Procedure when the party fails to make the deposit or pay the balance of the purchase money.

(6) All persons bidding at a sale may be required to state whether they are bidding on their own behalf or as agents, and, in the latter case, to deposit a written authority signed by their principals. If such requisition be not complied with, their bids may be rejected.

Persons bidding on their own or on other's behalf.

* As amended by Regulations X of 1097 and II of 1099.

33. It shall be competent to the defaulter, or to any person acting on his behalf or claiming any interest in the land, to tender the full amount of the arrears of revenue with the interest thereon and all charges which have been incurred in demanding the arrears or in attaching or managing the estate or in taking the steps necessary for sale, and thereupon the sale shall be stayed.

Sale may be stayed on tendering payment of arrears and costs.

Provided always that such tender must be made before the lot is knocked down, and all sums paid under this or the next succeeding Section by any tenant or *bona fide* mortgages or other incumbrancer or any person *bona fide* claiming an interest in the estate adverse to the defaulter may be recovered in the manner provided in section 31.

33 A.* (1) Any person owning or claiming an interest in immovable property sold under this Regulation may, at any time within thirty days from the date of sale, deposit in the Treasury of the taluk in which the immovable property is situated—

Application to set aside sale of immovable property on deposit.

(a) a sum equal to five *per centum* of the purchase money ; and

(b) a sum equal to the arrears of revenue for which the immovable property was sold, together with interest thereon and the expenses of attachment, management and sale and other costs due in respect of such arrears, to be determined by the Tahsildar at the time of sale ;

and may apply to the Division Peishkar to set aside the sale.

(2) If such deposit and application are made within thirty days from the date of sale, the Division Peishkar shall pass an order setting aside the sale, and shall repay to the purchaser the purchase-money so far as it has been deposited, together with the five *per centum* deposited by the applicant :

Provided that, if more persons than one have made deposit and application under this section, the application of the first depositor to the officer authorised to set aside the sale shall be accepted.

(3) If a person applies under section 34 to set aside the sale of immovable property, he shall not, unless he withdraws such application, be entitled to make an application under this section.

34. (1) Where a sale of immovable property has been conducted by a Tahsildar, he shall, as soon as may be after the conclusion of the sale, report the result thereof to the Division Peishkar.

Sale by Tahsildar to be reported to the Division Peishkar.

(2) At any time within thirty days from the date of such sale, application may be made to the Division Peishkar to set aside the sale on the ground of some material irregularity or mistake or fraud in publishing or conducting it; but, except as otherwise hereinafter provided, no sale shall be set aside on the ground of any such irregularity or mistake unless the applicant proves to the satisfaction of the Division Peishkar that he has sustained substantial injury by reason thereof.

(3) If the application be allowed, the Division Peishkar shall set aside the sale and may direct a fresh one.

*(4) On the expiration of thirty days from the date of the sale, if no application to have the sale set aside is made under section 33 A or under clause (2) of this section, or if such application has been made and rejected, the Division Peishkar shall make an order confirming the sale: provided that, if he shall have reason to think that the sale ought to be set aside notwithstanding that no such application has been made or on grounds other than those alleged in any application which has been made and rejected, he may, after recording his reasons in writing, set aside the sale.

(5) Whenever the sale of any lands is not so confirmed or is set aside, the deposit or the purchase-money, as the case may be, shall be returned to the purchaser.

(6) After the confirmation of any such sale, the Division Peishkar shall register the lands sold in the name of the person declared to be the purchaser, and shall execute and grant a certificate of sale bearing his seal and signature to such purchaser.

Such certificate shall state the property sold and the name of the purchaser, and it shall be conclusive evidence of the fact of the purchase in all Courts and tribunals where it may be necessary to prove the same; and no proof of the Division Peishkar's seal or signature shall be necessary unless the authority before whom it is produced shall have reason to doubt its genuineness.

35. Before the issue of the certificate referred to in section 34, the Tahsildar shall publish, in the villages in which the lands sold are situated and in the Proverthicar's Cutcherry, the name of the purchaser and the date of the purchase, together with a declaration of the lawful succession of such purchaser to all the rights and property of the former land-holder in the said lands.

Name and title to such purchaser to be published.

36. Where, notwithstanding such publication, any lawful purchaser of land may be resisted and prevented from obtaining possession of his purchased land, the Division Peishkar, on application and production of the certificate of sale provided for by section 34, shall cause the proper process to be issued for the purpose of putting such purchaser in possession in the same manner as if the purchased lands had been decreed to the purchaser by a decision of a Civil Court.

For purposes of this section the Division Peishkar may exercise all the powers of a Civil Court under the Code of Civil Procedure.

37. All certificates issued under section 34 shall be registered under Regulation I of 1042 at the cost of the parties to whom they are issued.

38. All contracts entered into by the defaulter with his tenants and all payments to him by them shall be binding upon the purchaser to the same extent and under the same conditions as laid down in section 29.

39. All lands brought to sale on account of arrears of revenue due thereon shall be sold free of all encumbrances and, if any balance shall remain after liquidating the arrears, interest and the expenses of attachment and sale and other costs due in respect of such arrears, it shall be paid over to the defaulter unless such payment be prohibited by the injunction of a Court of competent jurisdiction.

40. Arrears of rent which, on the day of sale, may be due to the defaulter from his under-tenants, shall, in the event of the sale, be recoverable by him, after the sale, by any process which might have been used by him for that purpose before the said sale.

41. It shall be lawful to the Division Peishkar or Tahsildar to attach or sell the whole or any portion of the land of a defaulter for the recovery of arrears of revenue, provided always that no large portion of the land shall be attached or sold than may be sufficient to discharge the arrears with interest and expenses of attachment and sale.

42. Where only a part of a property, bearing a single number in the account subject to the payment of a lump assessment, may be sold, the assessment upon such part shall be apportioned by the Division Peishkar previous to sale, under such rules as Our Dewan, with Our sanction, may, by Notification in the Gazette, from time to time, prescribe.

43. If, at any time before the lot is knocked down, a defaulter tenders security, it shall be lawful for the officer conducting the sale to accept the security and postpone the sale of the defaulter's property upon such conditions and until such time as he may appoint; in the event of default being made in the performance of such conditions, such officer may enforce the security subject to the provisions of section 45.

The security bond shall be in duplicate, one of which shall be kept in the custody of the officer conducting the sale and the other shall be forwarded forthwith to the Division Peishkar.

The security bonds given under this section shall be exempt from stamp duty.

44. The officer conducting a sale may, for sufficient reasons, which shall be recorded, postpone the sale to a subsequent day.

Whenever a sale is postponed under this section, a fresh proclamation of the intended sale shall be published in the manner provided in section 9 or 32 as the case may be.

45. All the remedies prescribed by this Regulation in case of revenue defaulters may be employed against their sureties, and it shall be lawful for the Tahsildar or the Division Peishkar, as the case may be, to enforce the same simultaneously with, or either previously or subsequently to, their enforcement against the principal; so, nevertheless, that no more than the total sum of arrears with interest, costs and charges shall be realised from both.

46. Persons employed in serving notices or other processes under this Regulation shall be entitled to batta at such rates as may, from time to time, be fixed by the Dewan with Our sanction and published in the Gazette and such batta shall be treated as part of the costs.

47. Where property, having been attached or distrained, may be ordered to be put up for sale, and the sale may be countermanded, the defaulter shall, nevertheless, be responsible for the expenses incurred in consequence of the attachment or distraint in the same

manner as if the sale had taken place ; in the event of such proprietor omitting to discharge the amount, it shall be recoverable by the process under which the original demand would have been recoverable.

*48. When a defaulter or his surety may hold property out of the Taluq wherein default has been made, the Tahsildar of the Taluq in which such defaulter or surety holds property shall, on the written application of the Tahsildar in whose Taluq such default has been made, proceed in all respects against the property of the defaulter or surety or both in the same manner as if the default had been made in his own Taluq. Every such application shall be signed and sealed by the Tahsildar making it and shall be conclusive as to the amount due and the party in arrear in all proceedings against the Tahsildar acting upon such application or any person acting under his authority, and no proof of the seal or signature or official character of the Tahsildar making the application shall be required unless the Court shall see reason to doubt its genuineness.

Procedure when a defaulter or his surety resides or holds property in another taluk.

In such cases, the Peishkar of the Division, who is the superior officer of the Tahsildar taking proceedings on the written application of a Tahsildar of another Division, shall exercise all the powers which may be exercised by the Peishkar of the Division in which the default was made.

49. If no other property of the defaulter is available for the recovery of arrears of revenue, the salaries and debts due to him may be attached and realised for the recovery of any arrear due from him in the manner and to the extent provided for attachment and realisation of debts and salaries in the Code of Civil Procedure.

When and how salaries and debts of defaulters may be attached.

†50. The Dewan may, for sufficient reason, revise any orders passed, or proceedings taken, by a Division Peishkar, Tahsildar or Proverthicar, under the provisions of this Regulation, or may generally or in certain cases or certain classes of cases only, delegate such powers of revision to the Land Revenue and Income Tax Commissioner:

Dewan's powers of revision.

Provided that no order shall be passed under this section without previous notice to the party to be affected by such order.

Notice necessary.

* As amended by Regulation VIII of 1094.

† As amended by Regulations III of 1087 and VIII of 1094.

51.* Nothing in this Regulation shall be held to prevent parties, deeming themselves aggrieved by any decision or order passed or proceedings taken or purporting to be passed or taken, under this Regulation, for arrears due or alleged to be due from such parties from suing the Government in the Civil Courts.

Saving of rights to sue.
Limitation. Provided that such suits shall be preferred within one year from the time at which the cause of action arose :

Provided further that the whole time occupied by the Dewan or the Land Revenue and Income Tax Commissioner in revising the proceedings under section 50 shall be excluded from the computation of the period of limitation of the said one year.

52. No Civil Court shall take into consideration or decide any question as to the rate of land revenue payable to Government or as to the amount of assessment fixed, or to be hereafter fixed, on the portions of a divided estate.

Questions as to rate or amount of assessment not to be considered by a Civil Court.
 53. Whenever any land, which is under attachment in execution of a decree of a Civil Court, is attached under this Regulation for arrears of revenue due on such land, the judgment-creditor at whose instance the Civil Court attached the property may pay the arrears of public revenue and expenses of revenue attachment to the Tahsildar ; and add the amount so paid to the judgment-debt and recover it as such. The Tahsildar shall grant a receipt under his signature and seal and it shall be conclusive evidence of such payment. Upon such payment, the revenue attachment shall be withdrawn.

Judgment-creditor of the defaulter may pay arrears.
 54. Whoever, knowing that any movable property is under distraint, removes such property without the permission of the distrainer, shall, on conviction before a Magistrate, be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand Rupees, or with both.

Punishment for the removal of distrained property.
 55. When the property of a defaulter has been placed under the management of an agent, it shall be lawful for the defaulter to proceed by prosecution or suit against that agent in respect of any criminal or illegal act done by him to the injury of the defaulter or his estate,

and all tenants or other persons holding by a subordinate title shall have the same remedies against him as they would have had against the defaulter if the act were done by the defaulter.

56. When an attachment has been duly made under the provisions of this Regulation, any private alienation of the property attached, whether by sale, gift, mortgage or otherwise, during the continuance of the attachment, shall be void as against the Government.

Private alienation of the attached property void.

57. All payments on account of rent or profits actually due, made before public notice of assumption of management, to or on behalf of any land-holder by any person holding under him, shall be valid against the Government, and all such payments made after public notice of such assumption, or made before they were actually due, shall be null and void against the Government, who shall be entitled to recover, as arrears of rent, the full amount from the parties by whom it was paid, leaving them to sue the defaulter in the ordinary Courts of law.

Payments by tenants of the lands whose management is assumed.

58.* Our Government may, by notification in the Gazette, authorise any officer by name or by virtue of his office to exercise all or any of the powers conferred by this Regulation on Division Peishkars, Tahsildars or Proverthicars.

Investiture of powers.

59.† All arrears of public revenue due to Government other than land revenue, all moneys due from any person to Government which under a written agreement executed by such person are recoverable as arrears of public or land revenue, and all specific pecuniary penalties to which such person renders himself liable under such agreement, and also all sums declared by any other Regulation for the time being in force to be recoverable as arrears of public or land revenue, may be recovered under the provisions of this Regulation.

The provisions of the Regulation applicable to the recovery of certain arrears of revenue and advances other than land revenue.

60. No officer, having in his official capacity any duty to perform in connection with any sale under this Regulation, shall, either directly or indirectly, bid for, acquire, or attempt to acquire, any interest in any property sold, at such sale.

Who shall not bid at revenue sales.

61. This Regulation shall come into force from the 1st Vykausi 1068.

Commencement.

As amended by Regulation II of 1099.

As amended by Regulation VIII of 1094.

REGULATION II OF 1073.

RULES.

AMENDMENT TO RULE 23 OF THE RULES FOR THE MANAGEMENT OF
CHOLERA EPIDEMICS SANCTIONED BY HIS HIGHNESS THE
MAHA RAJA OF TRAVANCORE UNDER DATE THE
24TH JUNE 1913/11TH MITHUNAM 1088.

Rule 23 of the Cholera Rules referred to above is modified as follows with effect from the 23rd April 1920 :—

Rule 23*—“ All expenditure in connection with the measures adopted for the prevention of cholera in towns shall be met by the Town Improvement Committees, except that the cholera medicines required may be supplied free, at the discretion of the Darbar Physician.”

(By order),
N. RAJARAM ROW,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 1st May 1920. }

THE REVISED TRAVANCORE PLAGUE RULES† UNDER SECTION 2 OF
REGULATION II OF 1073 SANCTIONED BY HER HIGHNESS THE
MAHA RANI REGENT UNDER DATE THE 1ST OCTOBER 1924.

Whereas, in consequence of its communication with places infected with a dangerous epidemic disease known as “Plague” within India and beyond, Travancore is threatened with the outbreak of an epidemic of this disease and whereas the rules now in force require revision, Her Highness the Maha Rani Regent is pleased to prescribe under Section 2 of Regulation II of 1073, the following revised rules in supersession of all rules previously issued on the subject :—

Definition.—In these rules—

(a) “Infected area” means any area which is notified under the rules by the Government or, under orders of Government, by the Division Peishkar or by the Commissioner, Devicolum, to be infected with plague.

(b) A “local authority” means the Sanitary Inspector (in the case of Municipalities), or the Proverthikar or any other person appointed as local authority for the purposes of plague by the Division Peishkar or the Commissioner, Devicolum.

* *Vide* page 486, L. R. M., Vol. I. —† *Vide* pp. 346-482 L. R. M., Vol. I.

2. *Notification of infected areas.*—The Government may, by notification in the *Government Gazette*, declare any place or area in which one or more indigenous cases of plague have occurred, or in which the existence of plague among rat has been proved, to be infected with plague. The Division Peishkar or the Commissioner, Devicolam, may thereupon by beat of tom-tom, or otherwise, make the fact known to the inhabitants of the place.

3. *Closure of markets.*—In an infected area or in a place adjoining an infected area, the Division Peishkar or the Commissioner, Devicolam, may, on the recommendation of the Sanitary Commissioner, close any existing market and may appoint special places where markets may be held and may prescribe limits beyond which it shall not be lawful for persons bringing articles for sale from or to an infected area to pass.

4. *Importation of rice etc., from non-infected places.*—It shall be open to the Division Peishkar or the Commissioner, Devicolam, on the recommendation of the Sanitary Commissioner and under sanction of Government to order that purchase of grain or other merchandise for an area declared to be under observation or infected shall be made only from markets in non-infected areas and may name, in exceptional cases, the markets from which alone the purchase could be made.

5. *Evacuation.*—In an infected area, the Division Peishkar or the Commissioner, Devicolam, may, on the recommendation of the Sanitary Commissioner, order the immediate evacuation of the infected houses, or houses in their neighbourhood, or generally of any infected locality:

Provided that, before issuing or authorising an order for compulsory evacuation, the Division Peishkar or the Commissioner, Devicolam, should provide suitable shelter as far as possible in places recommended by the Sanitary Commissioner and should satisfy himself that the wants of the people evicted in regard to shelter, water-supply, watch and ward, are adequately supplied. The Division Peishkar, or the Commissioner, Devicolam, may require all persons so evicted under this rule, not to reside in places considered to be objectionable on ground of public health and may prohibit the re-occupation of the houses vacated under his orders until a written order permitting such occupation is issued by him.

6. *Acquisition of lands or buildings required for plague purposes.*—In an infected area, the Division Peishkar or the Commissioner, Devicolam, may enter upon, occupy and use or depute any person to enter upon, occupy and use, without having recourse

to the provisions of the Land Acquisition Act, any building or place which is required for any purposes connected with plague measures provided that no Government building occupied or otherwise considered suitable could be made available for that purpose ; and provided that, if the building or place is occupied, three days' notice in writing shall be given to the occupier or owner. The owner or lessee of such building shall be entitled to a reasonable rent to be fixed by the Division Peishkar or the Commissioner, Devicolam, and after use the building shall be thoroughly cleaned, white-washed, disinfected and handed over to the owner.

7. *Destruction of sheds.*—The Division Peishkar or the Commissioner, Devicolam, may, on the advice of the Sanitary Commissioner, take summary measures for the destruction of huts or sheds in order to prevent the spread of plague.

8. *Inspection of places used for storage of grain.*—The Division Peishkar or the Commissioner, Devicolam, may, on the advice of the Sanitary Commissioner, direct that any dwelling house or landing place or any railway goods-shed or any place used for the storage of grain or other merchandise, shall be inspected and that the rats found therein shall be destroyed and may, for that purpose, order the temporary removal of any grain or other merchandise.

9. *Inspection of grain and examination of persons coming from infected areas.* The Division Peishkar or the Commissioner, Devicolam, may, under the sanction of Government, direct that at any place in his Division any consignment of grain or other merchandise, being conveyed by rail, road or otherwise, shall be examined, and shall, if necessary, be also unloaded and exposed to the sun for not less than six hours and persons arriving there shall be examined and their clothing and personal effects disinfected.

10. *Duties of house-holders and medical practitioners.*—Every house-holder and every medical practitioner shall at once report to the nearest local authority any case of plague or any case of fever with glandular swelling or any unusual mortality amongst rats which may come to his notice.

11. (1) *People from infected places to enter Travancore through prescribed routes only.*—It shall be open to the Division Peishkar or the Commissioner, Devicolam, to prohibit people coming from infected places from entering their Divisions except through prescribed routes which shall be notified in the *Government Gazette* and by beat of tom-tom.

(2) *Authority to prevent people coming from infected places unless disinfected.*—The local authority shall, except in cases where the persons and merchandise coming from infected areas are not examined on their way in this State, prevent any such person who is reasonably believed to be coming from an infected area, from entering the town or village, unless his clothing and personal effects have been thoroughly exposed to the direct rays of the sun for not less than six hours. He shall also prevent any such consignment of grain or other merchandise from an infected area entering the town or village within his jurisdiction until the bag containing the same has been exposed to the direct rays of the sun for not less than six hours in all. The persons shall be observed for seven days after they have left the infected area. If persons and grain or other merchandise, not examined on their way in this State have come or been brought into the village or town, the local authority shall examine and disinfect the clothing and personal effects of all the persons in the house or houses in which the persons from infected areas have arrived and keep all of them under observation for seven days after the incomers had left the infected areas. In the case of grain or other merchandise, all merchandise from infected areas and those with which they are mixed up after their arrival should be disinfected.

12. *Award of compensation for damage or loss.*—When in consequence of the exercise of powers conferred by or under these rules any property is damaged or destroyed, the Division Peishkar or the Commissioner, Devicolam, may, subject to the sanction of Government, pay to the owner by way of compensation, such sum as may be considered sufficient to cover the cost of repairing the damage or replacing the property destroyed.

13. *Penalty for breach of rules.*—Any person disobeying or contravening or refusing to submit himself to any of these rules or obstructing any measure taken under the authority of these rules, shall be deemed to have committed an offence punishable under Section 181 of the Travancore Penal Code and shall be liable on conviction to imprisonment of either description for a term which may extend to six months or fine which may extend to one thousand rupees or both.

STANDING ORDERS.

1. *General and special responsibility for plague measures.*—The expert responsibility for all measures connected with plague shall vest in the Sanitary Commissioner, while the administrative responsibility shall be borne by the Division Peishkar or the Commissioner, Devicolam, and local authorities and all officers of Government engaged in plague work must obey and carry out the orders of the Division Peishkar or the Commissioner, Devicolam.

2. *Consultation between Sanitary Commissioner and Division Peishkar and the report to Government in case of difference of opinion.*—The Sanitary Commissioner shall consult the Division Peishkar or the Commissioner, Devicolam, in regard to the feasibility of measures proposed by him, and in case of difference of opinion between them the matter should be reported to Government for orders.

3. *Requisition for medical subordinates.*—The requisition for the services of medical subordinates shall generally be made to the Darbar Physician through the Government by the Division Peishkar or the Commissioner, Devicolam, but in emergent cases, such a requisition made direct to the Darbar Physician by the Sanitary Commissioner should, as far as possible, be complied with and the fact reported to Government.

4. *Supply of medicines and equipments.*—All medicines and equipments required for the use of the medical subordinates deputed on plague duty, shall be supplied by the Darbar Physician on indents sent to him countersigned by the Sanitary Commissioner.

5. *Medical subordinates to work under the orders of the Division Peishkar or the Commissioner, Devicolam.*—The medical subordinates deputed on plague duty shall work under the orders of the Division Peishkar or the Commissioner, Devicolam, and shall not leave their stations of duty without his written orders.

6. *Appendices to the Regulation.*—A memorandum on plague preventive measures is printed as appendix A.

7. *Declaring an area to be under observation.*—If it should appear to Government that any part or parts of Travancore is or are threatened with plague, the Government may declare such place or places to be under observation and notify the same in the *Government Gazette* and shall also cause the same to be notified by beat of tom-tom.

8. *Establishment of inspection stations.*—Inspection station or stations may thereupon with the sanction of Government be established in such places as the Division Peishkar or the Commissioner,

Devicolam, may, in consultation with the Sanitary Commissioner, appoint for the examination of persons and goods arriving from infected places.

9. *Sub-Assistant Surgeons in charge of observation stations and their staff.*—At all inspection stations, medical officers of the grade of Sub-Assistant Surgeons or above shall be posted, assisted by a qualified female assistant or a female warder, one or two peons and four constables.

10. *Deputation of police constables and their duty.*—The Commissioner of Police, shall, on requisition from the Division Peishkar or the Commissioner, Devicolam, depute four police constables for duty in each inspection station and they shall carry out all instructions issued by the medical subordinate on inspection duty at the station.

11. *Erection of sheds and other buildings.*—At the inspection stations, the sheds required for the quarters of the medical officer female assistant, peons and constables and for hospital and observation purposes, shall, in the absence of available buildings, be got erected by the Division Peishkar or the Commissioner, Devicolam.

12. *Inspection of persons and goods in railway stations and chowkeys.*—In addition to the opening of inspection stations in charge of special medical officers, the Government may require the inspection of persons and grains or other merchandise, arriving or suspected to have arrived from infected areas at railway stations and railway chowkeys or chowkeys on the road, backwater or sea. In case no medical officers are appointed for these stations, the chowkey officers on duty at the railway stations or in charge of chowkeys shall attend to this work. If no observation sheds are provided and no medical officers are posted to these stations, the clothing and personal effects of persons examined need not be disinfected as the disinfection will be done at the place of destination of the persons by the local authorities concerned. On finding any person suffering from fever or otherwise ill, the officer in charge of inspection shall forthwith send intimation to the nearest local authority who shall take all necessary steps under the rules. As regards other persons, intimation should be given about their arrival to the President, if the destination be a municipal town, or to the Tahsildar, if the destination be a village or a taluk. He shall send weekly statements in Form B (i) to the Sanitary Commissioner.

13. *Disinfection of grain or other merchandise.*—In view of the great importance of the movements of grain and similar merchandise in the transference of plague from place to place, it is ordered that all grain and similar merchandise imported from infected areas and

clothing and personal effects found on persons coming from infected areas should be exposed to the sun's rays for at least six hours. The contents of bags need not be poured out but the bags should be turned and exposed to the sun, on all sides. If owing to wet weather or other causes, it is found impossible immediately to disinfect by exposure to the sun, the bags of grain or other merchandise may be kept out and exposed for two days. With respect to clothing and personal effects of passengers they may be disinfected with chemical disinfectants.

14. *Sheds to be provided with wooden floors and provision of open space for sun-drying.*—In order to facilitate the examination of grain or other merchandise, sheds may be provided with wooden floors so that carts on passing may load and unload alongside the floor. Adjoining these sheds, there should be open areas for sun-drying.

15. *To detain people under treatment.*—The medical subordinate on duty at the inspection station is authorised to detain under treatment persons from infected areas who are suffering from fever or appear to be ill. He should send weekly statements in the form prescribed in appendix B (i) to the Sanitary Commissioner and send immediately intimations in the form prescribed in appendix B (ii) of the persons examined to the President, in case the destination be a municipal town, or in other cases, to the Tahsildar of the taluk concerned.

16. *Importance of furnishing early information.*—As it is most important that early information should be received of the appearance of infection in any place both in order that remedial measures may be adopted in that place and in order that it may not be allowed to become a focus for the spread of the infection, it shall be the duty of the local authority to give immediate information to the Division Peishkar or the Commissioner, Devicolam, and to the Sanitary Commissioner by wire or by the quickest means possible regarding the occurrence of a genuine or suspected case of plague, or of sudden death or deaths after brief illness, prevalence of mumps, abortion amongst women and of rat falls.

17. *Appointment of qualified estate medical officer as plague local authority.*—It shall be open to the Division Peishkar or the Commissioner, Devicolam, under rule 1 (b) to appoint a medical officer in charge of an estate or factory or mission or grant-in-aid medical institution or a private medical practitioner or a grant-in-aid *vaidyan* as a local authority in an area under observation for purposes of plague.

18. *Importance of permanent preventive measures in an area under observation.*—In an area under observation it shall be the duty of the local authority to pay attention to what may be called the permanent preventive measures and these consist in making the people understand that of all preventable diseases none is more preventable than the *bubonic plague* and that Plague epidemics are absolutely dependent on rat infestation and to adopt vigorous measures for the wholesale destruction of rats either by trapping or poisoning.

19. *Inoculation.*—It shall also be the duty of the local authority and the persons placed under his authority to see to the inoculation of such persons in the locality as are willing to be inoculated.

20. *Responsibility of local authority before the arrival of the medical officer.*—On the occurrence of a case of plague in an area under observation or otherwise, the local authority shall, pending the arrival of the medical officer, make such arrangements as he can for attendance on the patient. He should isolate the patient in a separate shed if one is available or get one newly put up for the purpose. His clothing should be burnt or disinfected and the house or building in which he took ill should be immediately evacuated and disinfected and if it is a hut, it should be burnt. Persons and clothing of all contacts should be thoroughly disinfected and the contacts watched for a period of seven days.

21. *The duty of the Tahsildar or President on receipt of first information of occurrence of plague.*—The Tahsildar or President shall, on receipt of first information from a local authority or President or otherwise regarding the occurrence of plague amongst men or rats, proceed to the spot accompanied by the nearest medical officer and verify the facts. If the case reported is found to be one of plague, genuine or suspected, he should report the fact by wire to the Chief Secretary to Government and the Sanitary Commissioner and shall arrange for the isolation, disinfection and treatment of the patient and for disinfection of contacts and their personal effects. He should arrange with the medical officer that accompanies him to have diagnosis confirmed by bacteriological examination at Trivandrum.

22. *Appointment of Inspectors in area declared infected.*—In an area declared to be infected, either on account of the occurrence of one or more indigenous cases of plague or in which the existence of plague among rats has been proved, the Government may appoint Plague Inspectors who may be Sub-Assistant Surgeons for carrying out the necessary measures.

23. *Appointment of estate medical officers as Plague Inspectors.*—Qualified medical officers in charge of estates and factories may be appointed Plague Inspectors in their respective estates and factories and they shall carry out all the instructions issued on the subject.

24. (1) *Duties of local authorities in an infected area.*—The local authority in an infected area shall give information of infection either amongst men or rats to the Plague Inspector.

(2) *Rat destruction.*—In an infected area, the local authority shall see that all infected houses and their neighbourhood are evacuated promptly and people so evicted live in a place set apart for them and that an energetic campaign against rats is organised and carried on.

(3) *Rat destruction in vacated houses.*—He should realise that the evacuation of infected dwellings if uncontrolled and if not accompanied by any attempt at rat destruction in the vacated houses may be instrumental in spreading infection and do harm.

(4) *Inoculation.*—He should endeavour to his utmost to see that the people are protected by inoculation.

(5) He should see that all the orders issued under the Regulation are strictly carried out.

25. The duties of Plague Inspectors are—

(a) *To patrol the area.*—To patrol the area assigned to him for the purpose of obtaining early information of rat mortality or of human plague.

(b) *To proceed to place of new infection.*—To proceed at once to any place from which infection is newly reported and to see that the best possible arrangements are made for the comfort and treatment of any patient and for disinfection.

(c) *To submit reports in 24 hours.*—To submit within twenty-four hours of receiving the first intimation to the local authority and to the Division Peishkar in the form given in appendix B (ii) in regard to all imported cases and to each of the first three indigenous cases.

(d) *Examination of dead rats, sending of liver or spleen smear for bacteriological examination.*—To examine all dead rats that may be found in a place not previously declared to be infected and if he finds an enlarged gland, to send liver or spleen smears to the Bacteriological Institute at Trivandrum.

(e) *Frequent visits to infected locality.*—To visit frequently all infected areas in the locality assigned to him, to encourage inoculation amongst people and to persuade them to quit their houses and to camp in places away from the neighbourhood of infected rats.

(f) *Advise people, elimination of rats.*—To advise people generally on the best means of avoiding plague especially as to removal of all food and garbage from places accessible to rats and to kill rats.

(g) *Conduct campaign against rats.*—When so directed, to conduct or assist in conducting a campaign against rats.

(h) *Report breaches of rules.*—To report to the local authority all breaches of rules and orders issued under the Regulation.

26. Local authorities should correspond directly with the Division Peishkar and the Commissioner, Devicolam, except in the case of Proverthicars or Sanitary Inspectors who should do so through their Tahsildars or Presidents.

27. All plague expenditure incurred within municipal limits should ordinarily be borne by the municipal council concerned, while all such expenditure incurred in non-municipal areas will be borne by the Government. The Division Peishkar or the Commissioner, Devicolam, may, in anticipation of Government sanction, incur expenditure on account of plague measures whether within or outside municipal areas up to a limit of rupees (500), five hundred.

Note:—In these Rules and Standing Orders "grain and other merchandise" include grains in bags or in bulk, bedding, clothing, yarn, gunny and mat bundles and such others as are likely to harbour or have harboured rats.

(By order),

R. KRISHNA PILLAI,
Chief Secretary to Government.

APPENDIX A.

[See Standing Order 6].

MEMORANDUM OF PLAGUE PREVENTIVE MEASURES.

Plague, as we know it in India, is a disease of rats in which man and a few of the lower animals participate. The disease is caused by the invasion of the body by the plague bacillus. The plague bacillus is spread from rat to rat and from rat to man and to certain other of the lower animals, by the bite of the rat-flea. The fact that man is susceptible to the disease is the reason, of course, that the disease is of such importance to the public health of India,

but it must be remembered that from the point of view, of the plague bacillus, if such an expression be permitted, man is relatively of small account. An epidemic of plague among men is but an index of the epizootic that is raging among the rat population of the community. Were there no rats, or were rats less "domesticated," or were the habits and customs of people in this country such that rats found it difficult to obtain food and shelter in human habitation, plague, as a human disease, would disappear from India. The fact that the association between rats and man is so close in this country is the sole reason why plague is so serious a factor in our vital statistics.

If the significance of these simple facts be grasped, measures for the eradication of plague as a human disease suggest themselves. Every effort should be made to induce the people of this country to realise that the apathy with which they gladly suffer the rat to share their food, and find shelter in their homes, is directly responsible for the fact that they suffer and die from this disease. Once this lesson has been driven home, plague as a human disease will cease to afflict the converted community.

In the meantime, it is necessary to consider what measures can be undertaken most profitably to save the people in spite of themselves, realising that the degree of success obtainable must depend in some measure on the amount of co-operation secured.

One of the most remarkable facts about outbreaks of plague in India is the remarkably constant seasonal prevalence that the disease exhibits in any given part of the country. For example, plague epidemics always reach their height in the Punjab and the west of the United Provinces in the month of April; in the east of the United Provinces and in Bihar in the month of March; in the south of Bombay Deccan about October; in Bombay city about March. This phenomenon is explained by the fact that the rat plague, on which the human epidemic depends, is most acute at that season of the year when rat-fleas are most numerous. The number of rat-fleas is dependent upon conditions of atmospheric humidity and temperature. This dependence upon climatic conditions explains not only why plague has a constant seasonal prevalence in any given area, but also why the disease is much more virulent and widespread in some years than in others. Thus severe epidemics in the north of India have always been preceded by abnormally damp weather in the cold weather months.

In places where rats are very numerous plague may develop when climatic conditions are adverse, *i. e.*, when rat-fleas are scarce, but plague tends to disappear with the advent of hot dry weather.

It cannot be too strongly emphasised that anti-rat measures directed towards the eradication of plague infection, can be prosecuted with most chance of success in the hot dry months when plague ceases and foci of infection are fewest. The relatively plague free season should synchronize with maximum anti-plague effort and not be regarded as a suitable time for a cessation of anti-plague measures.

Anti-plague measures can be grouped under four heads :-

(a) Rat elimination or the prevention of rat infestation. This comprises such modifications in the habits, customs, and dwellings of a community as will result in a diminished rat infestation in the homes of the people and make the association between rats and men less intimate than at present.

(b) Measures designed to protect the rat population of any given town or village from plague infection. These entail a clear understanding of the manner in which plague infection is carried from place to place.

(c) Rat destruction designed, as in (a), to diminish the chances of infection, and to keep the rat population at so low a level that, if plague be introduced, the severity of the resulting epidemic will be appreciably diminished.

(d) If our efforts under these three heads fail to keep plague out, it is left to try and render the human population immune from attacks of the disease by means of inoculation, or to remove the population at risk from close association with infected rats. The latter involves the evacuation of infected dwellings and the provision of temporary accommodation outside the rat-infected, plague-infected area.

Measures included under (a), (b) and (c) can be carried out at any season of the year ; measures under (d) are generally applicable only in the plague season.

Segregation of the sick is not essential. For all practical purposes the patient suffering from *bubonic plague* is not capable of infecting those in close attendance on him. Such a statement is not true of *pneumonic plague*. Small outbreaks of this disease, which is extremely infectious, are occasionally experienced in India. These are, however, of infrequent occurrence and of small moment when compared with the incidence of *bubonic plague*.

It will be noted that of the four components of a plague epidemic, *viz.*, the plague bacillus, the rat-flea, the rat and man only the rat and man have been specifically mentioned in this preli-

minary discussion of preventive measures. The plague bacillus is so short-lived outside the body of either the rat-flea, the rat or man, that for practical purposes it need not be considered as possessing an independent existence. Similarly, the welfare of the rat-flea is so dependent on the plentiful supply of rats which they parasitize, and has so short a life apart from its proper host, especially if it be infected with plague, that 'anti-flea' measures received no specific mention. Such measures will be referred to when (b) is under detailed consideration ; they have very decided value and should in no-wise be overlooked.

I. *Rat Elimination.*

A full knowledge of the habits and customs of the rat is essential to the successful prosecution of anti-plague measures.

1. *The Rat.* The common Indian house-rat, *Mus Rattus*, is a very domesticated animal and is rarely found far from human habitation. For shelter, it seeks the darkest corners of the dwelling, especially if such offer facilities for burrowing and a convenient supply of food. Such dark corners are to be found in almost any Indian dwelling. The rat possesses remarkable powers of climbing, and the ordinary *kutchra* mud-wall offers no difficulties. A hard, smooth, vertical surface, free from irregularities and projections is not easily surmounted. A water-pipe or a drain-pipe which can be grasped by the rat's legs and tail is easily climbed. A ledge, projecting horizontally nine inches or more from the wall, if quite smooth and hard on the under surface, presents an insurmountable obstacle. A rat may succeed in jumping on to a ledge $2\frac{1}{2}$ feet high but not to one 3 feet high.

Grain is the natural food of *Mus Rattus*, which is very largely vegetarian in its habit ; in certain circumstances the house-rat will devour 'meat' or even the dead bodies of other rats, but uncooked grain is their chief article of diet. The variety of grain that is most attractive to rats differs in different parts of the country, but the rats of any given locality are remarkably conservative. Usually the rat favours that variety of grain which forms the staple food of the human population among which it dwells. Thus the rats of Poona prefer *bajri* to anything else ; the rats of Madras are rice-eaters ; the rats of Sholapur affect an equal preference for *jowari* and *bajri*. Very remarkable, too, is the facility with which the rat is able to identify dough made from the flour of the grain to which it is accustomed when several varieties are offered in exactly similar form. The addition of such substances as meat, fish, cheese, sugar, fats, condiments or salt, as a flavouring to dough made of flour

and water, does not in any way render the mixture more palatable or attractive to the rat. This statement is at variance with commonly accepted notions and many will find it difficult to credit that a rat has no very great partiality for cheese, for example. Nevertheless the above statement is based on the results of numerous controlled observations designed to determine this special point. It is not contended that rats won't eat such substance as those enumerated above; at times they will eat almost anything; nevertheless they exhibit universally a preference for grain or flour made from grain in the form of a paste, in preference to all else, and they like it best unflavoured. Finally, rats must have water if their food be dry; sufficient water is obtainable from fresh or wet vegetables or grass.

A rat becomes sexually mature at a little over two months, the most common number of young at a litter is five. The sexes closely approximate each other in number. So prolific are rats that, given sufficient food and shelter, a pair of rats may become eighty pairs in the course of a year.

In most parts of India the majority of *Mus Rattus* burrow; burrowing does not appear to be essential provided shelter and freedom from molestation can be secured, a state of affairs that is everywhere found in Indian habitations.

Rats do not commonly migrate far from their homes.

These then are the more important of the characteristics of the Indian house-rat which plays so important a part in the spread of plague. Successful efforts at rat elimination and rat destruction necessitate a display of intelligence, energy, persistence and a lively understanding of their habits and customs as outlined above.

Before considering measures in detail it may be worth while to refer to the economic aspects of the case. An adult rat consumes upwards of $\frac{3}{4}$ oz. of grain each day. Let us take the case of an Indian town with a human population of a quarter of a million people. Such a town at a very low estimate will have a rat population amounting to half a million. Let us suppose that the rats of this town have a preference for a grain selling at ten seers for the rupee. The rat population of this town would consume grain *each day* to the value of Rs. 1,170 and at the same time do a vast amount of damage to human property of other kinds. (This sum is equivalent to Rs. 1-11-0 per head of population per annum, an amount which if devoted to public health would ensure freedom from plague and many other diseases as well). Truly the inhabitants of this country in so gladly suffering the rat suffer in other ways than those of disease and death.

2. *Rat elimination.*—Energetic and sustained rat destruction campaigns, carried out on lines such as those that will be described hereafter and with due attention to detail, will do much towards keeping the rat population at a low level with a consequent markedly diminished risk of plague infection and the certainty of a much milder epidemic, should the disease gain a foot-hold, than would otherwise be the case. Such measures have the great disadvantage that they necessitate sustained effort which is very difficult to secure in India when a few years' freedom from plague so commonly engenders a false sense of security. If half-heartedly carried out, the results will be most disappointing and the number of those who claim that rat destruction campaigns are useless, and consequently waste of funds, will be increased.

Moreover, rat destruction campaigns are of only temporary benefit and it is necessary first to consider whether the houses, habits, and customs of the people cannot be so modified as to render the association between the rat and human population less close than it is at present. As things are, there is no limit to the amount of food and shelter that the average Indian house affords to the rat. In this connection it would be well to draw attention to the fact that the two terms, 'rat-proof' and 'rat-free' as applied to dwellings and store-houses are by no means synonymous. Very little advantage is gained if the floors, walls and roof of buildings be so constructed as to make it impossible for rats to burrow therein, if such erections offer no lack of food and shelter to rats and if ingress and egress through doors and other apertures be not prevented by some special device. This word of warning is very necessary; in many parts of India one can see buildings that have been made 'rat-proof', harbouring, all the same, a very large number of rats. Small wonder that such laudable endeavours to abolish plague have met with a degree of success in no way commensurate with the comparative large outlays that some such schemes have involved.

These remarks must not be construed as meaning that *pucca* buildings are not preferable in every way to *kutchha*; but the provision of *pucca* walls and floors is not in itself sufficient to ensure freedom from rats.

Even in *kutchha* buildings something can be done towards eliminating the rat. The rat population of any place is directly determined by the amount of food and shelter that such place affords. All measures that lessen the amount of food and shelter for rats automatically effect a reduction in the number of rats. Protection of stores of food from the depredations of rats, and efficient scavenging, are thus anti-plague measures of the first importance.

II. *Protection of the Rats of a Community from Plague.*

Before embarking on a detailed description of active rat-destruction measures, it will be well to consider how best to protect the rat population of any town from becoming infected with plague or to make the ever-present possibility of such an occurrence less likely. To this end it is important to bear in mind the methods by which plague infection is conveyed from place to place.

1. *Grain and Plague.*—It is a common experience to find plague in towns and villages beginning in the close vicinity of markets and grain stores, and it is important to have a clear conception as to why this should be so. As things are at present, the rat population of any given town or village is very much larger in the neighbourhood of markets and grain stores than in other localities with the result that when plague is present, the rat epizootic is likely to be more widespread in such localities than elsewhere. It follows that grain exported from a plague-infected town to another, goes from a part of the town of despatch where plague is most severe, to a part of the receiving town where the rat population is at a maximum. Not only so but grain and similar merchandise offer facilities for the transport of rats which baggage consisting of personal effects rarely affords. Plague-infected rats are likely to be much more harmful as plague-infecting agents than are fleas alone which apart from their definitive hosts are short-lived, especially if infective.

From these and other considerations it follows that the methods of grain storage and grain transport are of paramount importance in plague-infected and plague-threatened India, where the grain trade is in a very special sense a 'dangerous trade', and as such, demands very close supervision. There is a large mass of epidemiological evidence to show that rate of diffusion of plague infection is very slow when it has to rely on the movements of the human population *per se*, but that the movements of grain afford facilities for the dissemination of infection equalled by no other agency. Were the grain stores of India kept relatively rat-free, a marked and rapid diminution of plague would most assuredly result. Is such a consummation as impossible of attainment, or as difficult, as is usually assumed?

A great deal can be done with no prohibitive outlay. In discussing this matter it is important to bear in mind certain facts regarding the habits of rats cited above. They explain the logical basis of the following *desiderata* of grain stores:—

(a) Wherever possible the wholesale storage of grain should be effected in buildings apart from those in which retail trade is carried on.

(b) Wholesale grain stores should not be situated in close proximity to densely crowded areas of a city.

(c) Wholesale grain stores should never be utilised for purposes of human habitation.

(d) Bearing in mind that water is essential for the life of the rat, no water accessible to rats, or fresh vegetables should be allowed in wholesale grain stores.

(e) As rats are unable to circumvent a smooth horizontal projection of nine inches, such a ledge surrounding a grain store on the top of a plinth 3 feet high is effective in prohibiting the ingress of rats. On the sides of the building in which the doors are situated this ledge can conveniently be enlarged into a platform 2 feet or 2 feet 6 inches in width. Reinforced concrete is a suitable material for such ledges and platforms.

(f) The roof of the godown should overhang this platform and ledge to prevent the accumulation of rain water thereon.

(g) No steps or similar means of facilitating ingress should be allowed. In practice the inconvenience caused by the absence of such steps will be found inconsiderable. For unloading sacks of grain designed for such a store the bullock cart can be pushed close to the platform, which is also at a convenient height to facilitate the deposit thereon of sacks from a coolie's back.

(h) Rats will, from time to time, be introduced into such a store but they will be compelled to leave in search of water and should find their return extremely difficult.

(i) In villages and places where the cost of such *pucca* buildings is prohibitive, relatively rat-free stores can be made of almost any material, provided the roof is water-tight, by raising the floor on uprights surmounted by rat-guards similar in design to those commonly employed on ships' cables. These uprights should be at least three feet high and would support the beams on which the floor rests. The floor might be made of wood. The space underneath the floor can be left open and kept free from weeds and rank growth with but little trouble.

The above suggestion should be sufficient to enable 'rat-free' godowns, suitable for any requirements, to be designed. Provided the principles on which the suggestions are made be borne in mind—suggestions which are all based on an appreciation of the habits of rats,—these godowns will be so constructed and kept as to ensure a remarkably decreased rat population.

Other means of diminishing the risk of conveyance of plague-infection through the medium of grain and similar merchandise

will suggest themselves. The diminution of the facilities, at present existing, for rats to enter goods-waggons and carts; the breaking of bulk of consignments of grain; the erection of *pucca* platforms on which grain received loose can be bagged; these and similar measures all require attention in certain cases. Enough has been said to draw attention to the importance of the grain trade in the spread of plague and the above suggestions and principles should suffice to indicate how the dangers can be minimized, if not entirely averted.

2. *Other means of conveying plague infection.*— Grain and similar merchandise have been considered at length to emphasise their importance; but it is not contended that they afford the only means of conveying plague-infection. Clothing and bedding from plague-infected houses may contain infected rat-fleas; the chance, however, of such finding a susceptible rat as a host, without which they cannot give rise to an epidemic, is sufficiently remote to explain the fact that merchandise is a more potent source of plague-infection.

When articles from a plague-infected source are of such a nature as to render them likely to harbour fleas, they can be rendered innocuous by exposure to the direct rays of the sun. The ground used for the purpose should be so chosen that the sun is able to shine on it for the whole of each day. It should be flat, devoid of grass, stones, or anything which might afford shelter to fleas. Preferably it should be covered with a smooth layer of fine sand three inches deep. The surface temperature of the sand should be at least 120° F. to ensure the destruction of all fleas. One hour's exposure in such conditions is sufficient for the purposes of disinfection. Thick coats and *rezaïs* should be turned once or twice during the process. No articles should be placed within three feet of the edge of the sand.

III. *Rat Destruction.**

Careful attention to details and a knowledge of all that has been said above regarding the habits and customs of rats are essential to success in any rat destruction campaign. Not infrequently rat destruction as a plague measure has been stigmatized as useless on the results of attempts at rat-trapping with traps into which entry is difficult, and from which escape is absurdly easy, or of

* All that is new in the following paragraphs, relating to the use of poison baits, is the outcome of numerous well-designed and carefully controlled experiments that have been carried out, in Poona by Dr. Chittre in the course of an enquiry that was planned and commenced by Major J. C. G. Kunhardt, I. M. S., under the auspices of the Indian Research Fund Association.

attempts at poisoning with substances which possess taste or smell, or both, which is positively repulsive to rats.

1. *Rat Poisons*.—Poison if intelligently used can accomplish much. By means of a 'poison campaign' a rapid reduction in the rat population can be effected. The chief disadvantage of the method is the nuisance caused by the decomposing bodies of dead rats, a nuisance which is small, however, when compared with the dangers of plague that rat infestation denotes. The selection of a suitable poison is the most important consideration. Most of the rat poisons on the market will kill rats if the rats can be induced to swallow sufficient, but most of them are distasteful or positively repulsive to rats. All phosphorus poisons possess this disadvantage; their inflammable nature also makes them objectionable. The most satisfactory of all poisons, and happily the cheapest, is barium carbonate. Barium carbonate * occurs in nature, unfortunately not in any quantity in India, and is a heavy, white, tasteless, inodorous powder that is almost insoluble in water. As a rat poison it is certain in its action and safe to handle. When mixed with flour and water it in no way makes the mixture less palatable to rats which seem quite unable to detect its presence in spite of their singularly acute attributes of taste and smell. Poison baits are best made as follows:—

One pound of powdered native barium carbonate is mixed thoroughly in an enamelled basin with three pounds of flour made from the grain which constitutes the staple food of the locality in which operations are to be carried out. Sufficient water is added to make the whole into a fairly firm paste. The resulting mass is sufficient for some 2,400 baits, each containing three grains of poison, which are conveniently rolled into pill form. Clean hands and dishes are necessary to avoid imparting to the baits extraneous taste and odour which may diminish their attractiveness. Baits should be made fresh each day as a hard stale bait is rarely eaten by the rat.

Poison baits made in the manner described should be laid in the evening, four baits on a small piece of paper being placed in situations readily accessible to rats but not so readily accessible to children and domestic animals †. Twelve baits, three groups, will be found generally sufficient for an average sized Indian room. A careful record of the baits set should be kept, and in the morn-

* The carbonate is the only salt of barium that should be used. Barium sulphate or barytes, the most common barium salt, is valueless as a rat poison.

† Fifteen grains of barium carbonate will frequently kill a cat; 20 grains is fatal to chickens. Dogs can withstand a dose of 140 grains.

ing all unconsumed baits should be collected and destroyed, note being made of the number consumed wholly or in part, and the dead rats found should be counted and destroyed. This process can be repeated daily until no more baits are consumed. Another baiting of the village or town can be carried out some two weeks later. When baiting is being carried out, special efforts should be made to encourage householders to keep all other available food for rats covered up, especially at night. In laying baits the presence of rat holes, or other indications of the presence of rats will afford useful indications as to where baits can be laid with most chance of success.

If rat poisoning be carried out with careful attention to all these details a very notable degree of success will be achieved, with very appreciable benefit when plague threatens.

2. *Trapping*.—To effect a considerable diminution in the rat population and to keep it at a low level by means of trapping is a relatively expensive measure and one that requires careful and intelligent supervision if results commensurate with the outlay are to be secured. It is a measure, however, that usually excites less opposition than does the use of poison baits, and if trapping operations be conducted with energy and with due regard to detail, they are of very considerable value as a plague-preventive measure.

Many rat traps on the market are defective in design and construction. Traps selected haphazard have very varying degrees of efficiency, and recent observations have shown that the size of the trap, the size of the inlet, the strength of the trap, the accuracy with which the flap fits the frame designed for its reception, are all important points in determining the efficiency of the trap. Other things being equal, the larger the diameter of the inlet the more satisfactory the trap. Experiments designed to determine the type of trap best suited to Indian requirements are now in progress, and it is hoped that specifications of the best all-round trap will soon be available.

Traps should be oiled only sufficiently often to ensure freedom from rust. Frequent washing of the traps is not recommended; rats are not attracted by cleanliness which appears to make them suspicious.

The traps are best baited with a small quantity of the staple foodgrain of the community or of flour made therefrom in the form of dough. In the hot months fresh green vegetables notably cucumber make an attractive bait.

To obtain the most economical results each house should be trapped once each week. One trap for every two rooms of an Indian house will probably suffice. All traps should be set over

night and collected early in the morning. All rats caught can be drowned or destroyed in some humane manner, their bodies being burnt. In the presence of plague, when a rapid reduction in the rat population is a matter of moment, more frequent trapping can be carried out with advantage. For systematic trapping a number of traps equal to 3 per cent. of the human population will be found sufficient. Frequent inspection of traps, with the rejection for repair of all found defective, is essential.

IV. *Protection of a Community in the presence of Rat Plague.*

Inoculation and evacuation of infected dwellings.—When plague has obtained a foothold in a town, or when plague threatens, it will be necessary to press the claims of inoculation with plague vaccine. It is not necessary to urge here the remarkable protection that inoculation affords to the individual; this is now well recognised. In the midst of an epidemic, inoculation remains the most important of all plague measures.

Evacuation of infected dwellings should also be encouraged, provided always that accommodation for the people rendered temporarily homeless be provided in the vicinity. Wholesale indiscriminate emigration from infected to uninfected places is productive of much harm and should be actively discouraged. The inhabitants of towns and villages do well, in their own interests, to accord such plague refugees a cold welcome.

As long as things remain as they are, these two measures, inoculation and controlled evacuation, will be as necessary and as important as they are at present. It must be remembered, however, that plague in India is a disease of rats, first and last, and that these very valuable measures, inoculation and evacuation, designed to afford protection to the human population, do not strike at the root of the evil.

V. *Chemical disinfection of Clothing and Personal effects.*

1. Fill an ordinary zinc bucket to within 2 inches of the brim with water and to this add an ounce of cyllin. This will make 2 gallons of '1 in 320' solution.

2. Cast the clothing etc., into this solution for half an hour. Stir about once or twice and see that they are thoroughly soaked.

VI. *Instructions for Inoculation.*

How to proceed to carry out inoculation.—The influential leaders of the people, heads of castes, teachers of religion and village headmen should be approached. The advantages of inoculation should be explained to them and their assistance solicited to persuade their less educated brothers to protect themselves from plague by inoculation. A number of people, 100 or more, should be assembled with their leaders in a local temple, courtyard, school-house, or other suitable enclosure. Those who volunteer should be

inoculated, while the remainder of the people look on. Nobody should be allowed to leave the meeting until all who are willing have been inoculated. The onlooking waverers, having seen how simple and painless the operation is, frequently come forward and follow the example of their friends. If the meeting is allowed to disperse before all, who are willing to inoculate, are inoculated, some will leave with exaggerated ideas of the painfulness of the operation. It is always a disadvantage to inoculate small numbers of people at a time.

The symptoms produced by inoculation.—The symptoms caused by inoculation commence, as a rule, in 3 to 5 hours and consists chiefly of swelling and pain at the seat of inoculation, and of a rise of temperature. Pain is much increased by the taking of alcohol, or on movement of the part; so this had better be avoided for 36 hours after operation. The fever is accompanied by the general discomfort usual to this condition, and no treatment of symptoms is required, beyond taking some rest. General symptoms subside after 24 to 36 hours as a rule, but if not, a purge will give relief. The pain at the seat of inoculation lasts for 3 or 4 days, disappearing gradually, but a painless induration may remain for some little time. The fluid acts differently on various people, and a uniform reaction cannot be obtained, fever being almost absent in some cases. It is not known whether there is any relation between the presence of high temperature after inoculation and the degree of protection acquired thereafter by the individual; so an absence of reaction does not mean that the inoculation has not "taken" as would be said in similar circumstances after vaccination for small-pox.

What dose of vaccine to use under varying conditions.—The usual dose for an adult man is four cubic centimeters (1 c. c.—17 minims) but the labels on the bottles must always be consulted on this point.

The following table shows the doses to be given to persons in good health at various stages:—

	If the dose marked on the bottle is 4 c. c. then,
	to individuals of from 10 days to 1 year give 0·2 c. c. or $\frac{1}{20}$ of the full dose ;
„	from 1 year to 2 years give 0·8 c. c. or $\frac{1}{5}$ of the full dose ;
„	from 2 years to 5 years give 1·6 c. c. or $\frac{2}{5}$ of the full dose ;
„	from 6 years to 11 years give 2·4 c. c. or $\frac{3}{5}$ of the full dose ;
„	from 12 years to 15 years give 3·2 c. c. or $\frac{4}{5}$ of the full dose ;
„	from 16 years to 50 years give 4·0 c. c. or full dose.

If the dose marked on the bottles is other than 4 c. c., the amount to be given at various ages is to be calculated in the same proportion as above.

Children stand the treatment well and no fear need be felt in giving the doses above mentioned.

Persons over 50 years of age should get $1/10$ less for each decade above that age.

Women of all ages over 14 years should get $1/10$ less than men of corresponding ages.

Pregnant women may be inoculated up to the 7th month inclusive, without making any special reduction of dose. After the 7th month, the dose should be given in 2 instalments separated by an interval of a week or so. Miscarriage has never been known to result from inoculation; and the danger from plague to lying-in women is so great that a *special effort should be made to induce pregnant women to be inoculated*. Persons suffering from fever should not be inoculated till 48 hours have elapsed, after the fever has entirely subsided.

With the exception of persons suffering from fever and those obviously ill from any cause, all can be inoculated. No harm has ever been known to be produced by inoculation in the case of persons suffering from chronic diseases as phthisis, rheumatism, diabetes, etc.

Complaints on one or two occasions have been received about the severe reaction produced after the injection of 4 c. c. of the vaccine. Experience has shown that a severe reaction has occurred when the vaccine has been used within three months of the date of its preparation. It appears that, during the first three months after preparation, certain changes take place in the vaccine, (possibly toxins are converted into toxoids) so that a less severe action results when older vaccine is used than with fresher vaccine. At the same time the protective effect of the kept vaccine does not materially diminish till after 18 months. We endeavour therefore to send out mature vaccine, but occasionally owing to unusually large demands for the vaccine, fresher material than usual has been despatched from the laboratory. If the date on the bottle is not more than three months anterior to the date of inoculation, it is advisable to inject 3 cubic centimeters (3 c. c.) into an adult man instead of four cubic centimeters, the dose marked on the bottle, and proportionate doses to children and females as noted above. Three months after the date marked on the bottle, full doses may be used.

How to sterilise and fill the syringe.—The first step in the operation of inoculation is to sterilise the syringe and needle. For this purpose Kapadia's sterilising apparatus is conveniently used.

The apparatus consists of a pot for heating oil or vaseline. The pot is placed on a block tin stand, which at the same time serves to protect the flame of a spirit lamp placed beneath from draughts of air. Methylated spirit is used in the lamp. *Never pour in spirit while the lamp is alight.*

The oil for use in the cup may be olive, cocoanut or any similar oil, which has not an acid reaction ; but vaseline is very convenient as it becomes solid when cold and does not spill when packed for travelling.

Fit up the sterilising apparatus and light the spirit lamp. See that the thermometer is in good order and adjust it properly in the vaseline. Then take out the syringe and the needles.

1. See that the needles are sharp, clean and patent. If these points are attended to, work is greatly facilitated and the operation is much less painful. Place the needles in the vaseline.

2. See that the syringe is air-tight. This is done by placing a finger over the nozzle and at the same time pushing home the piston ; if the syringe is working properly, resistance will be felt to the pressure against the piston and it will slip back when released, provided the finger has been retained over the nozzle firmly. The tightness of the plunger in the barrel can be regulated by the screw in the handle.

3. When the temperature of the vaseline has reached 90°C , fill up the syringe with the heated vaseline and empty it again into the pot. This is done to get rid of moisture in the syringe. At temperature above 100°C any moisture is immediately converted into steam, and this causes the vaseline to crackle and splash and may, perhaps, fracture or burst the glass barrel.

4. Now wait till the temperature has reached 160°C . Then completely fill and empty the syringe twice with the hot vaseline. A temperature higher than 160°C injures the India rubber plunger and a temperature lower than 160°C is not so efficient in effecting sterilisation.

5. With the dissecting forceps fish out a needle which has been lying in the hot vaseline and adjust it firmly to the nozzle of the syringe by means of the pliers, which should, previous to grasping the needle, have been dipped momentarily in the hot vaseline.

6. Now for the third time draw up and eject the hot vaseline from the syringe, on this occasion with the needle in position. The syringe may now be carefully laid on one side, preferably supported on the lid of the syringe box, and allowed to cool. The needle should not be allowed to come in contact with any article or surface.

7. A bottle of anti-plague vaccine is then taken in hand. The number of the brew and the number of the bottle and the dose to be used is noted.

Examine the neck carefully for any cracks or flaws. By handling the bottle in the same way that the index of a clinical thermometer is shaken down, leakage, through such cracks, may be detected. Faulty bottles should invariably be rejected and the contents thrown out.

The bottle should be well shaken so as thoroughly to mix the sediment, which will be seen at the bottom of the bottle with the fluid. *The sediment consists of the dead bacteria and is an essential part of the vaccine.*

8. To open the bottle, hold the neck in a flame, turning the bottle round all the time so as to sterilise every part of the neck. When the glass is sufficiently heated, jerk up a little of the fluid, and the neck will crack. The tip may then be knocked off by a sharp blow from a pair of sterilised forceps.

9. Now take up the syringe, draw into it a small quantity of hot vaseline and again eject it. While the needle is still hot, draw into the syringe two or three cubic centimeters of the anti-plague vaccine. Place the bottle on its side on the table. Then draw out the piston of the syringe to its full extent and shake up the small quantity of the vaccine within the barrel of the syringe. This is done to get rid of some of the excess of the vaseline which adheres to the interior of the syringe.

10. Again dip the needle in the hot vaseline, pass the point of the bottle through the flame and then fill up the syringe. Get rid of the excess of air by adjusting the piston. Note the graduation marks on the piston rod and read off four marks. Counting from the nozzle-end of the syringe screw up the discs (to be found at the handle end of the shaft of the piston) to the point noted. The syringe is now ready to deliver four cubic centimeters or one dose of the vaccine.

How to carry out the operation of inoculation.—The most convenient site for the operation is the back of the left upper arm about the midway between shoulder and elbow. The skin at this spot should be well scrubbed with 5 per cent. carbolic lotion (1 in 20). The skin being then puckered up between the thumb and fingers of the left hand, the needle should be pushed through the skin in a sloping direction, more or less parallel to the surface carefully avoiding the big vessels and not penetrating the muscles, but taking care to enter the subcutaneous tissue. Then slowly inject the dose. Withdraw the needle of the syringe and apply for a few seconds a pad of cotton wool dipped in "1 in 20" carbolic lotion.

The next patient is operated on in the same way. The needle of the syringe is first dipped momentarily in the hot vaseline, which is kept at hand at a temperature of 160°C . The screw on the shaft of the piston is again adjusted to four spaces from the nozzle-end of the syringe, each space being equal to one cubic centimeter. The arm of the patient is scrubbed with "1 in 20" carbolic lotion. A drop or two of the vaccine should be ejected from the syringe to get rid of any oil or vaseline within the needle. The needle is then inserted and the dose injected.

Between each operation, the needle of the syringe is sterilised by dipping it into the hot vaseline.

As only sterile fluid has been introduced into the syringe, if proper precautions have been taken to sterilise the needle before each operation, the interior of the syringe need not be sterilised between the filling of each bottle. At the close of the operations the syringe should be thoroughly washed out with 1 in 20 (carbolic) lotion and the needles should be covered with vaseline.

VII. *Instructions for the forwarding of material for microscopical and bacteriological examination.*

A—HUMAN PLAGUE.

Sources from which material suitable for examination may be obtained :—

1. Spleen or liver—
 - (a) In fatal cases.
 - (b) Where it is possible to perform puncture of these organs during life.
2. Buboes—In Bubonic plague.
3. Sputum—In Pneumonic plague.
4. Peripheral blood—When nothing else is available.

Preparation of specimens.

Material for cultural tests.—This will be necessary only in special cases. It is essential in sending such material that it be surrounded by sufficient ice to ensure its reaching without decomposition. Such material will in general be sent only as a result of correspondence on the subject when special directions will be given.

2. In all ordinary cases "films" should be forwarded.

Preparation of a film from the spleen.

(a) Dip one or two slides in the water and clean them thoroughly with a clean soft cloth. Lay the prepared slides on one side out of the way of dust, etc.

(b) Remove the spleen or if a complete post-mortem examination is not made, extract the spleen by passing the hand through an incision over the left costal margin. Remember that the spleen may be dragged backwards and upwards by the stomach if this organ is collapsed.

When for any reason even a modified post-mortem examination is not possible, one may resort to puncture with a large needle. In this procedure it is very difficult to be sure that the spleen has really been tapped. It is also extremely difficult as a rule to get blood from a spleen after death. It is best, therefore, if driven to use a needle, to puncture the larger and more engorged liver.

(c) With a knife or more conveniently still with a pair of scissors cut into and remove with the aid of a forceps a piece of the spleen about the size of a small pea. Holding this piece of tissue in the forceps wipe it thrice along one of the clean slides forming three separate streaks. Avoid excess of blood by "dabbing" the piece of tissue when this is necessary on the slide before proceeding to make the streaks.

In the case of the spleen this is usually not necessary.

(d) Wave the slide in the air until everything is quite dry.

(e) Wrap the slide in white paper. Write particulars on the outside of the packet and despatch in one of the boxes specially provided for the purpose.*

Preparation of a film from the liver.

Adopt the same procedure as for the spleen, taking care to get rid of an excess of fluid before smearing.

To puncture the spleen during life.

(a) Use an ordinary hypodermic needle.

(b) Do not use any antiseptic but boil the syringe, if necessary.

(c) Eject a small drop of the blood obtained on to a slide and make a film as for peripheral blood.

To obtain material for examination from Buboes.

(a) Clean several slides.

(b) Clean the skin over the bubo with a little soap and water and a clean towel. This is important as the skin of the groin and axilla contains many organisms which are liable to increase the difficulty of diagnosis where a minute quantity of fluid only is obtained.

(c) Steadying the bubo with the left hand, plunge the needle well into the mass taking care to avoid such dangerous structures

* Slides and boxes for forwarding specimens can be obtained by indenting on the Officer in charge of the Bacteriological Laboratory, Trivandrum.

as the femoral artery. Before doing anything further allow the needle to remain a few moments in the tissues. Withdraw the point of the needle very slightly and pull out the piston of the syringe.

It is often difficult to get any fluid whatever from a gland. In such cases the only procedure is to allow the needle to remain in for some minutes.

(1) Do not draw the needle too far out. Nor mistake a little blood drawn in from the skin itself on the withdrawal of the needle for gland juice.

(2) If there is any doubt as to the origin of the fluid obtained, this should be stated on the specimen as it may be possible microscopically to confirm or dissipate such doubts.

An alternative method much to be preferred where it can be carried out is to cut down upon the gland, divide it, and take a scraping from the cut surface. In cases where diagnosis is of infinite importance, this is by far the best procedure, as it will yield almost certain evidence, both positive and negative, regarding plague.

Do not be satisfied with pus from a discharging bubo or from a suppurating bubo if less advanced buboes are present. Pus from an old bubo may very well contain no recognisable plague bacilli, whilst pus from a bubo which has been discharging for some time is scarcely likely to contain bacilli.

In fatal cases, in addition to smears from the spleen any enlarged glands should invariably be incised and smears made from the cut surface.

To prepare films of peripheral blood.

(a) Clean one or two slides and rub up the shaft of a needle (surgical or sewing).

(b) Clean a finger of the patient by rubbing it gently with a wet cloth and carefully drying it.

(c) Hold the finger between the thumb and first finger of your left hand and compress gently to drive the blood to the tip where you are going to prick.

(d) Prick, and when a drop about the size of a match-head has exuded lower a clean side upon it taking care not to "dab" the slide on the skin.

(e) As quickly as possible, taking the slide in the left hand and the point of the needle in the right, lower the shaft of the needle to the drop and spread this over the slide in a film by passing the needle slowly and in one sweep from left to right. If the result is not satisfactory use another slide.

(f) On another slide or if necessary on the same slide at one end collect another drop of blood and spread this with the head of a needle over an area equal to that of a two-anna piece. When quite dry wrap in paper and label.

General cautions regarding films.

(1) On no account cover any specimen with a slide or cover glass.

(2) Never use a slide without having first thoroughly cleaned and carefully polished it.

(3) Never omit to wrap film in paper before placing in the box for despatch.

(4) Do not nail, paste over with paper or otherwise deface the box. All that is necessary is to tie it round with a piece of twine and wrap neatly in a wrapper.

Interpretation of results.

(1) Do not send a film of peripheral blood with the idea that you have done all that is required to enable the case to be diagnosed. The plague bacillus cannot as a rule be found in the peripheral blood of plague patients. The absence of the plague bacillus from such a specimen therefore really means very little and certainly does not exclude plague.

As a rule the sending of peripheral blood only is an omission on the part of the Medical Officer or others concerned who if more energetic could as a rule forward more likely materials such as smears from the spleen of fatal cases, smears from buboes, etc.

(2) Sputum as a rule contains countless organisms, some of them closely resembling in appearance the plague bacillus. Fortunately when plague bacilli are present at all they are in large numbers and give a characteristic appearance to the specimen which enables the pneumonic type of plague to be detected readily by microscopical examination. There is in sputum, however, always the possibility—

(i) That it is not derived from the lungs at all but only from the throat or even the mouth.

(ii) That plague organisms are scanty and cannot with certainty be detected on account of the multitude of other organisms.

(iii) That bacilli bearing a close resemblance to plague may be present and so render a guarded opinion necessary.

(3) Microscopical examination of a bubo prior to suppuration gives almost certain evidence as to plague. The only error likely

to occur is that fluid supposed to be from the gland is really from the tissues around it or even blood from the skin sucked in when the needle is withdrawn.

It is on account of the uncertainty attaching to puncture that cutting down upon the gland is so much to be preferred when a great deal turns upon the diagnosis.

Old buboes which have become purulent may or may not show the plague bacillus since this organism is apt to be killed off.

(4) The examination of specimens of the spleen or, in default of this, the liver of a fatal case is most likely to give definite results. Almost all fatal cases tend eventually to become septicæmic and the absence of bacilli from the spleen and liver is extremely strong evidence against the case being one of plague. On the other hand, in no examination except that of a fresh bubo can such definite positive evidence of plague be obtained as in films from an undecomposed spleen. Where decomposition is advanced, a guarded opinion is often necessary since the plague bacillus rapidly disappears under such circumstances and even if present is considerably altered in appearance.

B. RAT PLAGUE.

(a) Whole rats should not be forwarded unless there are special reasons for such a procedure. If rats are sent whole they should be packed in sufficient ice to allow them to reach undecomposed. Rats may also be sent in spirit. In this case the abdomen should be opened and at least one pint of spirit be used for each rat. This method of sending material should only be adopted when no other procedure is possible.

(b) Material sent for diagnosis should always if possible be in the form of films.

To make a film from a suspected rat.

(a) Lay the rat on its right side and with a pledget of wool dipped in weak spirit wipe over the side of the belly which lies uppermost. This will keep the hair from interfering with the subsequent dissection.

(b) Pinching up a large fold of skin with a forceps and with a pair of scissors cut this off. If the whole thickness of skin and muscle over the abdomen be included in the fold one cut of the scissors will expose the viscera with the small elongate spleen lying upon them.

(c) Remove the spleen with the forceps and lay it upon a slide.

(d) Snip off a small piece about the size of a pea and make three streaks on a clean glass slide as described under "Human Plague".

(e) Dry and wrap in paper.

Pinch up and slice away with the scissors folds of skin over the groins, axilla and beneath the jaws. If enlarged glands are seen, cut these in two and make smears by drawing the cut surface of the gland thrice across a clean slide.

Interpretation of report.

(1) If the rat is very putrid, plague bacilli even if present have probably disappeared. The remark "many putrifaactive organisms present" may be taken therefore as showing that the result of examination means little.

(2) If a rat found dead, but not markedly decomposed, shows no plague bacilli in the spleen, it is probably not a plague rat.

(3) In some cases, owing to putrification, etc., the plague organisms cannot be diagnosed with certainty. Under such circumstances a guarded opinion has necessarily to be given.

(4) In some cases organisms closely resembling plague occur in rats. Where typical plague bacilli are not present a guarded opinion will always be given.

APPENDIX B (i).

Weekly statement of inspection done, to be sent to the Sanitary Commissioner on every Monday following Saturday the end of the week.

<i>Date.</i>	<i>Number of persons examined.</i>	<i>Number found ill or suspected.</i>	<i>Number of grain-bags or other merchandise examined.</i>	<i>Number of rats found.</i>	<i>Remarks.</i>
1	2	3	4	5	6

Intimation to be sent to the Local Authority.

APPENDIX B (iii.)

Plague Report.

(To be submitted within 24 hours of discovery of a plague case.)

Village—

Number in taluk map -

Population—

1. Name, age and caste of the patient.
2. (a) Date of commencement of illness.
(b) Date of death.
3. (a) Were there any plague cases or deaths by fever in the house or family within the last 30 days; if so when?
(b) Did the patient visit any plague-infected locality; if so when?
(c) Did any person from an infected area reside in his house; if so, when?
Did he bring goods susceptible to infection with him?
(d) If answers to questions (a) to (c) are in the negative, to what source can the infection be traced?

4. (a) Date and hour at which Inspector heard of the case and how information was obtained : if from any official, state name and designation.

(b) Date and hour at which Inspector went to the village.

(c) Note date and hour at which first intimation of attack was sent to—

(i) Nearest medical officer.

(ii) Tahsildar in Taluk or President in the case of a Municipal Town.

(d) Explanation of delay between—

(i) Date of attack and date of despatch by the local authority of first intimation to superior officers.

(ii) Date of first intimation and date of despatch of detailed report.

5. Was the case reported by the local authority?

(a) If not, what is his explanation?

(b) (i) Who is the house owner, or chief male member of the family?

(ii) Did he give information as required by Plague Rule No. 10 and if not, what explanation is forthcoming as to why he should not be prosecuted?

(c) Name and designation of the person who first reported the case and the date on which he did so.

6. (a) When did the Inspector last visit the village?

(b) How many deaths were there in the village?

(i) since the Inspector's last visit ; and

(ii) since the commencement of the preceding month?

(iii) How many of the deaths were registered as due to fever and to causes that you consider might be confused with suspicious cases of plague?

7. Was the patient examined—

(a) By any medical officer and by whom and when?

(b) What symptoms of plague were noticed?

(c) Brief history as given by medical officer or as ascertained by medical officer.

8. What steps were taken for the treatment and care of the patient?

9. Are rats plague-infested?

10. General remarks.

REGULATION II OF 1079.

NOTIFICATION.

No. J. 11543.

In modification of Notification No. J. 8948, dated the 5th November 1911, it is hereby notified, under* Section 12 A of Regulation II of 1079, as amended by Regulation I of 1093, that, of the two copies of each issue of a newspaper which the printer is required to deliver under that Section, as soon as it is published and free of expense, one copy shall be delivered at the Office of the Dewan Peishkar of the Division in which the newspaper is published or at the Office of the Commissioner if it is published in the Devicolam Division, and the other copy shall be delivered at the Office of the Commissioner of Police.

2. If the delivery cannot be made personally, it may be made by Post or Anchal, but in this case the burden of proving delivery will lie on the Printer.

3. The Dewan Peishkars, as well as the Commissioner, Devicolam, and the Commissioner of Police should arrange for receipts being granted forthwith for copies so delivered, as required in Section 13 of the said Regulation.

4. The Notification shall have effect from 1st Dhanu 1096.

For the Dewan,

Huzur Cutcherry,
Trivandrum, 11th December 1920. } N. RAJARAM ROW,
Chief Secretary to Government.

* *Vide* pp. 83-84, Supplement I to L. R. M., Vol. I.

REGULATION IV OF 1080.

RULES AND NOTIFICATIONS.

R. O. C. No. 413 of 21/Judl.

*NOTIFICATION.

Under Section 3 (9) of the Stamp Regulation, IV of 1080, it is hereby notified, with the sanction of His Highness the Maha Raja, that the Registrar of each Registration District is appointed as a "Division Peishkar" for purposes of sections 40, 41, 42, 44, 48, 50 and 58 of the said Regulation.†

Huzur Cutcherry,
Trivandrum, 19th March 1922. }

T. RAGHAVIAH,
Dewan.

RULES.

RULES UNDER SECTION 79‡ OF THE STAMP REGULATION, IV OF 1080, PASSED BY GOVERNMENT, UNDER DATE THE 7TH APRIL 1922.

1. Every Registrar may exercise the powers of a Division Peishkar under sections 40, 41, 42, 44, 48, 50 and 58 of the Stamp Regulation within the limits of his jurisdiction in regard to instruments presented for registration to the Sub-Registrars subordinate to him.

2. Every Sub-Registrar impounding an instrument presented to him for registration shall, upon payment of the duty and penalty, send an authenticated copy of such instrument together with a certificate regarding the payment of the duty and penalty levied to the Registrar to whom he is subordinate. If the duty and penalty are not paid, the Sub-Registrar shall send the original instrument to the Registrar.

3. If the Registrar is of opinion that an instrument forwarded to him by the Sub-Registrar is duly stamped or is not chargeable with duty, he shall certify to that effect on the instrument and return it to the Sub-Registrar.

4. The Registrar, if he is of opinion that an original instrument forwarded to him by a Sub-Registrar under Rule 2, is not duly stamped, shall inform the Sub-Registrar, of the amount of duty and penalty to be collected.

5. On receipt of this information from the Registrar the Sub-Registrar shall by notice communicate the decision to the parties to

‡ Vide page 56.

† Vide pp. 523 - 589, L. R. M., Vol. I.

‡ Vide page 566, L. R. M., Vol. I.

the instrument, requiring the payment to him of the amount by any of them.

6. If the duty and penalty be duly paid the fact of such payment shall be reported immediately to the Registrar with particulars of the name and residence of the payer and the date of payment.

7. On receipt from the Sub-Registrar of the intimation of payment, the Registrar shall certify on the instrument, as required by Section 44 (1) of the Regulation, and return it to the Sub-Registrar.

8. If the parties do not respond to the notice issued under Rule 5 above within the time fixed in the notice, or if the party liable to pay the duty and penalty under Section 31 of the Regulation declines to pay the amount and the other party to the transaction is unwilling to do so, the Sub-Registrar shall report the matter to the Registrar.

9. On receipt of this report from the Sub-Registrar, the Registrar shall take steps for the recovery of the amount under the provisions of Section 50 of the Stamp Regulation.

10. All references to the Dewan by the Registrars under the Stamp Regulation, shall be submitted through the Director of Registration.

11. These Rules will come into force from 1st Mithunam 1097.

Huzur Cutcherry,
Trivandrum, 1st June 1922. }

T. RAGHAVIAH,
Dewan.

NOTIFICATION.

R. Dis. No. 1442 of 1922/Judl.

Under Clause (a) of Section 10* of Regulation IV of 1080, it is hereby notified, under sanction of His Highness the Maha Raja, that the stamp duty on instruments executed by the sureties of borrowers of agricultural loans under Regulation IX of 1094 is remitted.

Huzur Cutcherry,
Trivandrum, 19th June 1922. }

T. RAGHAVIAH,
Dewan.

NOTIFICATION.

R. Dis. No. 2821 of 22/Judl.

Under Clause (2) of Section 73* of Regulation IV of 1080, it is hereby notified that Division Peishkars are empowered generally to compound offences under the said Regulation, on levy of a penalty not less than rupees five in each individual case.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 27th November 1922, } *Chief Secretary to Government.*

NOTIFICATION.

D. Dis. No. 268 of 25/Judicial.

It is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that the Notification R. O. C. No. 413 of 21/Judl., dated 19th/22nd March 1922, under Section 3 (9) of the Stamp Regulation, IV of 1080, is modified as follows :—

“ Under Section 3 (9) of the Stamp Regulation, IV of 1080, it is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that the Registrar of each Registration District is appointed as a ‘Division Peishkar’ for purposes of Sections 40, 41, 42, 44, 48, 50 and 58 of the said Regulation in regard to instruments presented for registration to the Sub-Registrars subordinate to him.”

Huzur Cutcherry, }
Trivandrum, 4th February 1925. }

T. RAGHAVIAH,
Dewan.

* *Vide* page 565, L. R. M., Vol. I.

REGULATION VI OF 1085.

NOTIFICATION.

R. Dis. No, 763 of 1924/Judl.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following amendments are made to the Rules dated the 10th June 1912/28th Edavam 1087, passed under the Weights and Measures Regulation, VI of 1085, and published at pages 1291 to 1296 of Part I of the Gazette dated the 25th June 1912 :—

*1. *Rule 8.* In line 1, for the words “Deputy Tahsildars” substitute the words “Taluk Head Accountants” and delete the words “and the Treasury Officer and the Deputy Tahsildar, Alleppey Major Treasury” inserted by Notification No. J. 6316, dated the 7th September 1912, and published at page 1873 of Part I of the Gazette dated the 24th September 1912.

†2. *Rule 25.* In line 1, substitute the word “Commissioner” for the word “Superintendent” occurring between the words “the” and “Devicolum Division.”

†3. *Rule 26.* In line 2, substitute the word “Commissioner” for the word “Superintendent” occurring between the words “the” and “Devicolum Division.”

Huzur Cutcherry, Trivandrum, 14th March 1924.	}	R. VIRARAGHAVA AIYANGAR, <i>Officer in charge of the Administration.</i>
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* *Vide* page 652, L. R. M., Vol. I.

† *Vide* page 657, L. R. M., Vol. I.

REGULATION VI OF 1087.

NOTIFICATIONS.

NOTIFICATION.

R. O. C. No. 420 of 1921/Judl.

It is hereby notified that Government propose imposing the fee of 14 chackrams on compromise petitions in Criminal cases, as per Schedule II* of the Court Fees Regulation, with effect from the 1st Chingam 1097.

Huzur Cutcherry,
Trivandrum, 21st May 1921.)

(By order),
N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

R. Dis. No. 2755 of 21/Judl.

Under Section 22 of the Court Fees Regulation, VI of 1087, it is hereby notified that Government remit the fees chargeable under Articles 6, 7 and 9 of Schedule I† on copies furnished by Civil or Criminal Courts or Revenue Courts or offices for the private use of persons applying for them; provided that the exemption shall not apply to copies when filed, exhibited or recorded in any Court of Justice or received by any public officer.

Huzur Cutcherry,
Trivandrum, 10th December 1921.)

T. RAGHAVIAH,
Dewan.

NOTIFICATION.

Dis. No. 1304 of 22/Judl.

Under Section 22 of the Court Fees Regulation, VI of 1087, it is hereby notified that applications for loans up to Rs. (200) two hundred under the Land Improvement and Agricultural Loans Rules, are exempted from the payment of court fees leviable under the said Regulation.

Huzur Cutcherry,
Trivandrum, 3rd June 1922.)

T. RAGHAVIAH,
Dewan.

* *Vide* page 33, Supplement I to L. R. M., Vol. I., and pages 706-709, L. R. M., Vol. I.

† *Vide* pages 702, 705, L. R. M., Vol. I.

NOTIFICATION.

R. O. C. No. 1219 of 1922/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that applications, petitions and memoranda of appeals, described below, shall be liable to the payment of the court fees specified against each :—

Nature of application, petition or memorandum of appeal.	Clause under which it falls.	Amount of court fee chargeable.
1. Application or petition presented to the Land Revenue Commissioner, or to the Division Peishkars or the Commissioner, Devicolam, or to the Tahsildar of a Taluk, under any rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097.	Paragraph 2, Clause (b) of Article I of *Schedule II of the Court Fees Regulation, VI of 1087.	Half-rupee.
2. Application or petition presented to Government under the Rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097.	Clause (c) of Article I of Schedule II of the same Regulation.	Two rupees.
3. Memorandum of appeal presented to the Land Revenue Commissioner, or to the Division Peishkars, or the Commissioner, Devicolam, under the Rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097.	Clause (a) of Article VI of Schedule II of the same Regulation.	Half-rupee.
4. Memorandum of appeal or revision petition presented to Government under the Rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097.	Clause (b) of Article VI of Schedule II of the same Regulation.	Two rupees.

Huzur Cutcherry,
Trivandrum, 7th March 1923.

T. RAGHAVIAH,
Dewan.

NOTIFICATION.

Dis. No. 1493 of 1923/Revenue.

Under Section 22 of the Court Fees Regulation, VI of 1087, it is hereby notified that applications made to any officers of the Land Revenue Department or to Government by any Co-operative Society registered under Regulation X of 1089, for the assignment of Government lands under any rules issued under Section 7 of the Land Assignment Regulation, III of 1097, are exempted from the payment of court fees leviable under Schedule II of the Court Fees Regulation.

Huzur Cutcherry,	}	(By order),
Trivandrum, 14th November 1923.		R. KRISHNA PILLAI, <i>Chief Secretary to Government</i>

NOTIFICATION.

Dis. No. 1777 of 26/Revenue.

Under Section 22 of the Court Fees Regulation, VI of 1087, it is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that applications for the assignment of Government lands made to any officers of the Land Revenue Department or to the Government by members of the communities declared as depressed classes under Rule 24 of the Puduvai Rules issued under Section 7 of the Land Assignment Regulation, III of 1097, are exempted from the payment of Court Fees leviable under Schedule II of the Court Fees Regulation.

Huzur Cutcherry	}	(By order),
Trivandrum 2nd December 1926.		K. GEORGE, <i>Chief Secretary to Government.</i>

REGULATION III OF 1088.

NOTIFICATION.

No. S. R. 213.

In exercise of the powers conferred by Section 39 of the Salt Regulation, III of 1088 and in supersession of all previous notifications on the subject, it is hereby notified under sanction of His Highness the Maha Raja, that all officers of the Police Department not below the rank of a Sub-Inspector and all Executive Land Revenue Officers not below the rank of a Deputy Tahsildar are authorised to make searches without warrant and exercise such other powers as are conferred by the said section.

Huzur Cutcherry,
Trivandrum, 29th January 1920.)

M. KRISHNAN NAIR,
Dewan.

REGULATION IV OF 1091.

RULES AND NOTIFICATIONS.

RULES.

Dis. No. 772 of 1921/Revenue.

RULES PASSED UNDER SECTION 11 OF THE LAND CONSERVANCY REGULATION, IV OF 1091, WITH THE SANCTION OF HIS HIGHNESS THE MAHA RAJA, UNDER DATE THE 6TH AUGUST 1921/22ND KARKADAGAM 1096.

1. These Rules supersede the Rules dated the 19th June 1914 and the Government Notification No. 5580/L. R./1112 of 1916, dated the 3rd September 1916, which are hereby repealed.

2. (i) It should be remembered that all unassessed lands within the limits of Edavagnais and private estates used or reserved for public purposes or for the communal use of villagers, all unassigned lands belonging to incorporated Devaswoms and all public roads and streets which may become vested in any local authority come within the category of 'property of Government' for the purposes of this Regulation.

(ii) "Division Peishkar" includes the "Commissioner, Devicolom Division," and all other officers who are or may be invested, under Section 13 of the Regulation, with all or any of the powers conferred on a Division Peishkar under the Regulation.

3. It is the primary duty of all officers of the Land Revenue Department to prevent unauthorised occupation of lands which are the property of Government and which fall under any of the descriptions given in the definitions of "property of Government" and "Poramboke" in Sections 3 and 4 of the Regulation.

The Proverthicar shall for this purpose report to the Tahsildar every month all fresh encroachments on Porambokes and on lands which are the property of Government other than Poramboke occurring within his Pakuthi. Such reports shall be sent up in monthly statements in Form A appended to these Rules. The sketch to be inserted in column 10 need not be a sketch drawn to scale but should show sufficiently clearly the position of the encroachment so as to enable the superior Revenue officers to identify the encroachment. The encroachment should be shown in the sketch in hatched lines. If there are no encroachments in any month, a *nil* statement shall be submitted.

4. The Assistant Tahsildars should also send up similar reports in Form A to the Tahsildars of all encroachments on lands which are the property of Government whether Poramboke or not detected by them in the course of their inspections, as soon as each case is detected, together with a sketch, drawn to scale, in respect of each encroachment.

5. Departments other than Land Revenue which are in charge of either Poramboke lands or Government lands other than Poramboke should promptly report to the Peishkar of the Division in Form A cases of unauthorised occupation of such lands. The Peishkar should forward these reports to the Tahsildar with his remarks and see that prompt action is taken on these reports under the provisions of the Regulation.

6. In the case of reports in Form A received from the Proverthicar, the Tahsildar shall either himself or through his Assistant Tahsildar, inspect the land and satisfy himself whether the occupation is objectionable or not before he deals with the case under the Regulation. He should also have a sketch drawn to scale prepared in respect of the encroachment and incorporated with the records of the case.

*7. The following instructions are laid down for the guidance of Division Peishkars and other authorised officers in dealing with unauthorised occupation of lands which are the property of Government :—

(i) Assessment should be imposed invariably in all cases of unauthorised occupation. If the land occupied is the property of Government other than Poramboke, the assessment to be imposed should be at the ordinary rates of assessment prescribed in Rule 13, while, in cases of occupation of Poramboke, the assessment should be prohibitory, that is to say, a multiple of the assessment prescribed in the above-mentioned rule for the corresponding Government land other than Poramboke. This multiple should be either 5 times or 10 times the ordinary rates of assessment according as the occupation is unobjectionable or objectionable.

(ii) In regard to the imposition of fines which should be in addition to the assessment, the chief distinction to be drawn is between objectionable and unobjectionable occupations. No fine need be imposed in a case which is considered to be unobjectionable by the Division Peishkar or other authorised officer, while the fine to be imposed in an objectionable case should be really deterrent.

(iii) In deciding whether an occupation is objectionable or unobjectionable, the instructions contained in Rules 4, 9, 38, 43 and 44 of the Revised Puduval Rules, dated 31st March 1921, should be carefully borne in mind.

8. Unauthorised occupations of land which is the property of Government may be classified as follows :—

(a) Cases in which the occupation, whether permanent or temporary, is unobjectionable.

(b) Cases in which temporary occupation is unobjectionable but permanent occupation is objectionable; *e. g.*, occupation of Government lands within a furlong of Railway Stations other than Quilon, Varkalay and Alwaye or lands reserved for a future Government purpose such as an irrigation project or a Governmental building.

(c) Cases in which the occupation, whether temporary or permanent is objectionable.

9 * (i) In cases falling under class (a), recourse need not be had to the powers mentioned in Sections 6 and 9 of the Regulation. If the land occupied is assessed land, an extract of the report in Form A should be made and treated as a Puduval application and the case transferred to the Puduval Register and action taken for registry of land under the Puduval Rules. If the land occupied is either unassessed or Poramboke, the Tahsildar should submit a recommendation in Form D to the Peishkar of the Division for the transfer of the land to the head of assessed waste, and on receipt of sanction to the recommendation, he shall enter the case in the Puduval Register and deal with the land under the Puduval Rules. If the land is a Town land, it should be dealt with in accordance with the provisions in the Puduval Rules relating to the assignment of Town lands. In cases where the recommendation of the Tahsildar is not accepted by the Peishkar of the Division, further suitable proceedings must be taken under the Land Conservancy Regulation.

† (ii) In cases falling under class (b), *i. e.* where permanent occupation would be objectionable but temporary occupation can be permitted, recourse to the provisions of Section 9 of the Regulation relating to eviction will be unnecessary. In such cases, temporary leases for specified periods may be granted subject to the provisions of the Kuthagapattom Rules but no permanent buildings or plantations should be allowed to be erected or raised on the land.

‡ (iii) Unauthorised occupation of land which is the property of Government falling under class (c) of Rule 8 above should be dealt with under Sections 6 to 9 of the Regulation. Officers acting under the Regulation should exercise tact and discretion and should avoid unnecessary severity. But they should adopt all the measures necessary to put an end to the occupation promptly. Division Peishkars or other authorised officers should not order forfeiture

* *Vide* page 75.

† *Vide* page 73.

‡ *Vide* page 74.

of crops or fixtures if they can be harvested or removed by the occupant without causing injury or inconvenience to the interests of the Government or of the public.

*10. Separate notices under Section 10 of the Regulation shall be served on each occupant or other person likely to be affected by the order of the Division Peishkar or other authorised officer before passing any order under Sections 6 to 9. The service of the notice shall be in the manner prescribed in the Code of Civil Procedure for serving summonses on defendants. The notice should be in Form B or Form C, as the case may be.

11. If the party appears in person or through an authorised agent, his statement, and any evidence he may adduce within a reasonable time to be allowed by the Division Peishkar or other authorised officer, may be recorded and the documents filed as exhibits should be marked, dated and initialled by the deciding officer. The recording or admission of evidence would ordinarily be unnecessary in cases in which the title of Government to the property is not disputed.

12. The final order of the deciding officer shall be in writing and under his hand and shall contain the reasons for the decision.

13. The rates of assessment to be charged under Section 7 (1) of the Regulation in the case of unauthorised occupations of land which is the property of Government other than Poramboke are, in supersession of Notification No. L. R. 8575/2 of 1918, dated the 18th October 1919, fixed as follows :—

(a) *For dry lands.*

(i) In rural areas, the assessment shall be subject to a minimum rate of 7 fanams and a maximum of 15 fanams, per acre, as per schedule given below :—

<i>Tharam.</i>	<i>Rate per acre.</i>	
	<i>Fs.</i>	<i>Chs.</i>
I	15	0
II	13	0
III	11	2
IV	10	0
V	8	2
VI	7	0

(ii) Within the limits of Municipal towns—Rs. 7-4 chs. per acre.

If the lands contain taxable trees, they shall be also brought under assessment as per rates in the schedule given below, and

* *Vide* page 70.

* *Vide* pages 64-65 of Supplement I to Vol. I.

† *Vide* pages 71-73 & 75.

allowance shall be made in fixing land assessment for the area covered by such trees according to the scale shown in the last column of the schedule :—

<i>Name of tree.</i>	<i>Re.</i>	<i>Chs.</i>	<i>C.</i>	<i>Allowance of area per tree.</i>
Cocoanut	...	7	...	1 cent.
Areca	...	2	...	1/8 cent.
Jack	...	7	...	2 cents.
Palmyra	...	2	...	1/5 cent.
Tamarind	1	...	...	2 cents.
Punna	4	....	2 cents.
Mango	...	7	...	2 cents.

(b) For wet lands.

The rate of assessment shall be fixed on the basis of the schedule of Settlement rates for wet lands and on the analogy of the registered Pandarapattom wet lands in the neighbourhood, provided that the whole of the paddy assessment shall be commuted into money at chs. 11 per para.

*14. When the encroachment consists of trees planted on land which is the property of Government whether Poramboke or not, it is open to the Peishkar of the Division, after the disposal of the cases under the Regulation, to lease to the encroacher the trees on Kuthagapattom without limit of time under the provisions of Rule 11 of the Kuthagapattom Rules.

*15. Under Section 13 of the Regulation, all Taluk Tahsildars and Division Assistants are hereby empowered to exercise, by virtue of their office, all the powers conferred on a Division Peishkar under the Regulation.

*16. The Division Peishkars of Padmanabhapuram, Trivandrum, Quilon and Kottayam Divisions, and the Commissioner, Devicolum Division, have been empowered, under Section 14 of the Regulation, to hear and dispose of appeals from the decisions or orders of all officers in their respective Divisions who have been or are invested with the powers of a Division Peishkar for the purpose of the Regulation.

*17. These Rules shall come into force on the 1st Chingam 1097.

(By order),

Huzur Cutcherry,
Trivandrum, 6th August 1921. } N. RAJARAM RAO,
Chief Secretary to Government.

FORM A.

Statement of unauthorised occupation of land which is the property of Government other than Poramboke in the Village of.....in the Taluk of.....during the month of..... 109 .

Serial No.	Description of land whether assessed, unassessed or Poramboke : if Poramboke, its nature.	Survey No. if any.	Extent of the whole field.	Details of occupation.			By whom occupied.		Sketch of the occupation.	How occupied - by cultivation or erection of houses &c.	Prohibitory assessment, if any, previously imposed.	Village Officer's opinion.	Assistant Tahsildar's opinion or remarks.	Date of notice to occupy, under Section 10 of Regulation IV of 1891.	List of occupier's reply.	Tahsildar's opinion or order, as the case may be.	Division Policekar's order.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
				Extent occupied.	Appropriate quantum of assessment.	Assessment of the extent shown in Column 6.	No. of Patta.	Name of the party.										

Note:—i. In column 10, a clear sketch on a small scale should be drawn against each serial No. of occupation.
ii. In columns (13), (14), and (17), Inspecting Officers should invariably note the dates of their inspection and state whether the encroachment is objectionable, i. e. prejudicial to public interests, and if so, why, and what steps have been taken to end it.

FORM B.

NOTICE UNDER SECTION 10 OF REGULATION IV OF 1091.

To

(insert name or names of occupiers)

... ..residing in Village

... .. Taluk.

Whereas you are reported to be in unauthorised occupation of the land specified in the schedule below, which is a the property of Poramboke

Government other than Poramboke, you are hereby given notice that, if you so desire, you may, before... .. 109 ; show cause before me, either in person or in writing or through an authorised agent, why proceedings should not be taken and orders passed under Sections 6 to 9 of the said Regulation.

Schedule.

Pakuthi.	Survey Number and sub-division No.	Description of land.	Entire extent.		Occupied extent.		Nature of occupation.
			Acres.	Cents.	Acres.	Cents.	

Seal

*Note :—*This notice should be served by delivering a copy to the occupier of the land referred to, or to some adult male member of the family, at his usual place of abode, or to his authorised agent, or by affixing a copy thereof to some conspicuous part of his last known residence, or on some conspicuous part of the land occupied.

FORM C.

NOTICE UNDER SECTION 10 OF REGULATION IV OF 1091.

To

(Insert name or names of persons affected) residing in
Village..... Taluk.

Whereas (insert the name or names of occupiers)

are reported to be in unauthorised occupation of the
land specified in the schedule below, which is _____ a
the property of Gov-

Poramboke

_____ , and whereas it is reported that
you are likely to be affected by any order that may be passed under
Regulation IV of 1091, you are hereby given notice that, if you so
desire, you may on appear before me, in person or by
a duly authorised agent, and show cause why proceedings should
not be taken and orders passed under Sections 6 to 9 of the said
Regulation.

Schedule.

Pakuthi.	Survey No. and sub-division No.	Description of land.	Entire extent.		Occupied extent.		Nature of occupation.
			Acres.	Cents.	Acres.	Cents.	

Seal.

Note :—This notice should be served by delivering a copy to the person affected by any order passed under the Regulation, or to some adult male member of the family, at his usual place of abode, or to his authorised agent, or by affixing a copy thereof to some conspicuous part of his last known residence.

FORM D.

Statement for transfer of Poramboke to assessed waste.

Village....

Taluk ...

Survey		Area.		Nature of Poramboke.	Grounds for transfer.	Recommendation by Tahsildar.	Order of Division Peishkar.	Remarks.
No.	Sub-division No. or letter.	Acres.	Cents.					

Station.

Tahsildar.
Taluk.

Date.

NOTIFICATION.

Dis. No. 323 of 1922/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is added as a sub-para under Rule 10 of the Rules passed under Section 11 of the Land Conservancy Regulation, IV of 1091, under date the 6th August 1921/22nd Karkadakam 1096 :—

“In the cases under the Regulation on the file of the Division Assistants, the Head Clerks of the offices of the Division Assistants are hereby empowered to sign “By order” notices as well as other papers required to be issued or furnished.”

(By order),

Huzur Cutcherry,
Trivandrum, 4th March 1922. }

N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 814 of 22/Revenue.

Under sanction of His Highness the Maharaja, it is hereby notified that Rules 7 and 13 of the Rules passed under Section 11 of the Land Conservancy Regulation, IV of 1091, under date the 6th August 1921/22nd Karkadakam 1096 and published at pages 769 to 771, Land Revenue Department sheet of the Gazette, dated the 9th August 1921, are revised as follows :—

Rule 7. The following instructions are laid down for the guidance of Division Peishkars and other authorised officers in dealing with the unauthorised occupation of lands which are the property of Government :—

*(i) Assessment should be imposed invariably in all cases of unauthorised occupation. If the land occupied is the property of Government other than Poramboke, the assessment to be imposed shall be at the ordinary rates prescribed in Rule 13. In cases of occupation of Poramboke, if the occupation is unobjectionable, it should be dealt with under the provisions of Rule 9 (i) or 9 (ii) *infra*. If, however, the occupation is objectionable, the assessment to be levied should be prohibitory that is to say a multiple of the assessment prescribed in Rule 13 for the corresponding Government land other than Poramboke. This multiple may be fixed in each case at the discretion of the Division Peishkar, but it should in no case exceed five times the ordinary rates of assessment. Prohibitory assessment should be imposed only on the land, and not on any trees standing thereon. *Kudichika* or back arrears of assessment on the land, whether ordinary or prohibitory, under Section 7 (1) or 7 (2) of the Regulation, shall be charged for the period of occupation, but they shall in no case be recovered for more than five years.

(ii) In regard to the imposition of fines which should be in addition to the assessment the chief distinction to be drawn is between objectionable and unobjectionable occupations. No fine need be imposed in a case which is considered to be unobjectionable by the Division Peishkar or other authorised officer, while the fine to be imposed in an objectionable case should be really deterrent.

(iii) In deciding whether an occupation is objectionable or unobjectionable, the instructions contained in Rules 4, 9, 38, 43 and 44 of the Revised Puduval Rules, dated 31st March 1921, should be carefully borne in mind.

Rule 13. The ordinary rates of assessment to be charged under Rule 7 above, in the case of unauthorised occupations of any

* *Vide* Notification Dis. No. 1672 of 26/Revenue, dated 10-11-26.

land which is the property of Government, whether a Poramboke or not, are fixed as follows :—

(a) *For dry lands.*

(i) In rural areas, the assessment shall be subject to a minimum rate of 7 fanams and a maximum of 15 fanams, per acre, as per schedule given below .—

<i>Tharam.</i>	<i>Rate per acre.</i>	
	<i>Fs.</i>	<i>Chs.</i>
I	15	0
II	13	0
III	11	2
IV	10	0
V	8	2
VI	7	0

(ii) Within the limits of Municipal towns—Rs. 7-4 chs. per acre.

If the lands contain taxable trees, they shall be also brought under assessment as per rates in the schedule given below, and allowance shall be made in fixing land assessment for the area covered by such trees according to the scale shown in the last column of the schedule :—

<i>Name of trees.</i>	<i>Class</i>	<i>Chs. C.</i>	<i>Places where assessed.</i>	<i>Allowance of area per tree.</i>
Cocoanut	I	4 0	Assessed throughout the State	1 cent.
	II	3 8		
	III	3 0		
Arcca		0 8	Do.	$\frac{1}{8}$ cent.
Jack		4 0	Do.	2 cents.
Palmyra		0 8	1 Tovala	$\frac{1}{5}$ cent.
			2 Agastiswaram	
			3 Eraniel	
			4 Kalkulam	
			5 Vilavancode	
			6 2 villages in Neyyattinkara taluk, viz., Kulathur and Parasala	
			7 Shencotta	
Tamarind	2 0		1 Tovala	2 cents.
			2 Agastiswaram	
			3 Eraniel	
			4 Kalkulam	
			5 Shencotta	
			6 Anchanad	

Punna	0 12	1	Tovala	
		2	Agastiswaram	
		3	Eraniel	
		4	Kalkulam	2 cents.
		5	Vilavancode	
Mango	0 12	1	Tovala	
		2	Agastiswaram	
		3	Eraniel	
		4	Kalkulam	2 cents.
		5	Shencotta	

(b) *For wet lands.*

The rate of assessment shall be fixed on the basis of the schedule of Settlement rates for wet lands and on the analogy of the registered Pandarapattom wet lands in the neighbourhood, provided that the whole of the paddy assessment shall be commuted into money at chs. 11 per para.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 18th July 1922. } *Ag. Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 30 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the Rules under Section 11 of the Land Conservancy Regulation, IV of 1091, issued under date the 6th August 1921/22nd Karkadakam 1096 and published at pages 769 to 771, Land Revenue Department sheet of the Gazette, dated the 9th August 1921, are further amended as follows :—

Rule 9 (ii). Substitute the following for the existing Rule:—

“In cases falling under class (b) *i. e.* where permanent occupation would be objectionable but temporary occupation can be permitted, recourse to the provisions of Section 9 of the Regulation relating to eviction will be unnecessary. In such cases, temporary leases of the land, and the trees thereon, if any, may be granted for specified periods subject to the provisions of the Kuthagapattom Rules, but no permanent buildings or plantations should be allowed to be erected or raised on the land. In these cases the Kuthagapattom rents for the land and the trees thereon should be recovered for the whole period of occupation, subject to a maximum limit of five years.”

Rule 14. Substitute the following for the existing Rule:—

“When the encroachment consists of trees planted on land which is the property of Government whether Poramboke or not, it is open to the Peishkar of the Division, after the disposal of the cases under the Regulation, to lease to the encroacher the trees alone on Kuthagapattom without limit of time under the provisions of Rule 11 of the Kuthagapattom Rules. In such cases the Kuthagapattom rents for the trees should be recovered for the whole period of occupation subject to a maximum limit of five years.

(By order),

Huzur Cutcherry, Trivandrum, 7/12th January 1923.	} S. PARAMESVARA IYER, <i>Secretary to Government.</i>
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NOTIFICATION.

Dis. No. 526 of 25/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Rules passed under Section 11 of the Land Conservancy Regulation, IV of 1091, under date the 6th August 1921 are further amended as follows:—

(1) *Rule 9, clause (iii).*—Read the existing clause (iii) as clause (iii) (a).

(2) Insert the following as *clause (iii) (b).*—

“Where the encroachment consists of trees planted on land which is the property of Government, whether Poramboke or not, it is open to the Tahsildar or any other authorised officer, with the sanction of the Dewan Peishkar, to lease to the encroacher the trees alone on Kuthagapattom without limit of time under the provisions of Rule 2 of the Kuthagapattom Rules. In such cases, the Kuthagapattom rents for the trees should be recovered for the whole period of occupation, subject to a maximum limit of five years.”

(3) Delete Rule 14 and re-number Rules 15, 16, and 17 as 14, 15 and 16, respectively.

(By order),

Huzur Cutcherry, Trivandrum, 24th April 1925.	} R. KRISHNA PILLAI, <i>Chief Secretary to Government.</i>
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NOTIFICATION.

R. Dis. No. 271 of 26/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Rules passed under Section 11 of the Land Conservancy Regulation, IV of 1091, under date the 6th August 1921, are further amended as follows—

Rule 9, clause (i). Add the following proviso to the Rule :—

"Proviso.—Fractions of a cent shall not, in any circumstances, be registered. In cases however where the area is less than a cent and it contains a substantial building or part of such a building or other valuable improvements whose removal will cause hardship to the occupant, such area will be leased to the occupant on Kuthagapattom."

(By order),

Huzur Cutcherry, } K. GEORGE.
Trivandrum, 6th February 1926. } *Ag. Chief Secretary to Government.*

NOTIFICATION.

C. No. 891 of 26/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Rules passed under Section 11 of the Land Conservancy Regulation, IV of 1091, under date the 6th August 1921, published at pages 769 to 771 of Land Revenue Department Sheet of the Government Gazette dated the 9th August 1921 are further amended as follows :—

Rule 13 is modified as follows :—

"13. The ordinary rates of assessment to be charged under Rule 7 above, in the case of unauthorised occupations of any Government land which is a *Poramboke*, are fixed as follows :—

(a) *For dry lands* :—

(i) In rural areas, the assessment shall be subject to a minimum rate of 7 fanams and a maximum of 15 fanams, per acre, as per schedule given below :—

<i>Tharam.</i>	<i>Rate per acre.</i>	
	<i>Fs.</i>	<i>Chs.</i>
I	15	0
II	13	0
III	11	2
IV	10	0
V	8	2
VI	7	0

(ii) Within the limits of Municipal towns—Rs. 7-4 chs. per acre.

(b) *For wet lands :—*

The rate of assessment shall be fixed on the basis of the schedule of settlement rates for wet lands and on the analogy of the registered pandarapattom wet lands in the neighbourhood, provided that the whole of the paddy assessment shall be commuted into money at chs. 11 per para."

Huzur Cutcherry, Trivandrum, 26th June 1926.	}	(By order), K. GEORGE. <i>Chief Secretary to Government.</i>
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NOTIFICATION.

Dis. No. 1672 of 26/Revenue.

Under sanction of Her Highness the Maha Rani Regent it is hereby notified that the Rules passed under Section 11 of the Land Conservancy Regulation, IV of 1091, under date the 6th August 1921 and published at pages 769 to 771 of the Land Revenue Department sheet of the Gazette dated the 9th August 1921, are further amended as follows :—

Rule 7 (i)—Substitute the following for the fourth sentence of the Rule :—

"If, however, the occupation is objectionable, the assessment to be levied may be prohibitory, that is to say, a multiple of the assessment prescribed in Rule 13".

Huzur Cutcherry, Trivandrum, 10th November 1926.	}	(By order), K. GEORGE, <i>Chief Secretary to Government.</i>
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Dis. No. 772 of 1921/Revenue.

RULES PASSED UNDER SECTION 11 OF THE LAND CONSERVANCY
REGULATION, IV OF 1091, WITH THE SANCTION OF HIS HIGHNESS
THE MAHA RAJA, UNDER DATE THE 6TH AUGUST 1921/22ND
KARKADAKAM 1096.

[As amended by Notifications Dis. No. 323 of 22/Revenue, dated 4th March 1922, Dis. No. 814 of 22/Revenue, dated 18th July 1922, Dis. No. 30 of 23/Revenue, dated 7/12th January 1923, Dis. No. 526 of 25/Revenue, dated 24th April 1925, Dis. No. 271 of 26/Revenue, dated 6th February 1926, C. No. 891 of 26/Revenue, dated 26th June 1926 and Dis. No. 1672 of 26/Revenue, dated 10th November 1926.]

1. These Rules supersede the Rules dated the 19th June 1914, and the Government Notification No. 5580/L. R./1112 of 1916, dated the 3rd September 1916, which are hereby repealed.

2. (i) It should be remembered that all unassessed lands within the limits of Edavagais and private estates used or reserved for public purposes or for the communal use of villagers, all unassigned lands belonging to incorporated Devaswoms and all public roads and streets which may become vested in any local authority come within the category of 'property of Government' for the purposes of this Regulation.

(ii) "Division Peishkar" includes the "Commissioner, Devicolum Division" and all other officers who are or may be invested, under Section 13 of the Regulation, with all or any of the powers conferred on a Division Peishkar under the Regulation.

3. It is the primary duty of all officers of the Land Revenue Department to prevent unauthorised occupation of lands which are the property of Government and which fall under any of the descriptions given in the definitions of "property of Government" and "Poramboke" in Sections 3 and 4 of the Regulation.

The Proverthicar shall for this purpose report to the Tahsildar every month all fresh encroachments on Porambokes and on lands which are the property of Government other than Poramboke occurring within his Pakuthi. Such reports shall be sent up in monthly statements in Form A appended to these Rules. The sketch to be inserted in column 10 need not be a sketch drawn to scale but should show sufficiently clearly the position of the encroachment so as to enable the superior Revenue officers to identify the encroachment. The encroachment should be shown in the sketch in hatched lines. If there are no encroachments in any month, a *nil* statement shall be submitted.

4. The Assistant Tahsildars should also send up similar reports in Form A to the Tahsildars of all encroachments on lands which are the property of Government whether Poramboke or not detected by them in the course of their inspections, as soon as each case is detected, together with a sketch, drawn to scale, in respect of each encroachment.

5. Departments other than Land Revenue which are in charge of either Poramboke lands or Government lands other than Poramboke should promptly report to the Peishkar of the Division in Form A cases of unauthorised occupation of such lands. The Peishkar should forward these reports to the Tahsildar with his remarks and see that prompt action is taken on these reports under the provisions of the Regulation.

6. In the case of reports in Form A received from the Proverthicar, the Tahsildar shall either himself or through his Assistant Tahsildar, inspect the land and satisfy himself whether the occupation is objectionable or not before he deals with the case under the Regulation. He should also have a sketch drawn to scale prepared in respect of the encroachment and incorporated with the records of the case.

* 7. The following instructions are laid down for the guidance of Division Peishkars and other authorised officers in dealing with unauthorised occupation of lands which are the property of Government :—

(i) Assessment should be imposed invariably in all cases of unauthorised occupation. If the land occupied is the property of Government other than Poramboke, the assessment to be imposed shall be at the ordinary rates prescribed in Rule 13. In cases of occupation of Poramboke, if the occupation is unobjectionable, it should be dealt with under the provisions of Rule 9 (i) or 9 (ii) *infra*. If, however, the occupation is objectionable, the assessment to be levied may be prohibitory, that is to say, a multiple of the assessment prescribed in Rule 13. This multiple may be fixed in each case at the discretion of the Division Peishkar, but it should in no case exceed five times the ordinary rates of assessment. Prohibitory assessment should be imposed only on the land, and not on any trees standing thereon. *Kudichika* or back arrears of assessment on the land whether ordinary or prohibitory, under Section 7 (1) or 7 (2) of the Regulation, shall be charged for the period of occupation, but they shall in no case be recovered for more than five years.

(ii) In regard to the imposition of fines which should be in addition to the assessment, the chief distinction to be drawn is between objectionable and unobjectionable occupations. No fine need be imposed in a case which is considered to be unobjectionable by the Division Peishkar or other authorised officer, while the fine to be imposed in an objectionable case should be really deterrent.

(iii) In deciding whether an occupation is objectionable or unobjectionable, the instructions contained in rules 4, 9, 38, 43 and 44 of the Revised Puduval Rules, dated 31st March 1921, should be carefully borne in mind.

8. Unauthorised occupations of land which is the property of Government may be classified as follows :—

(a) Cases in which the occupation, whether permanent or temporary, is unobjectionable.

* As amended by Notification Dis. No. 811 of 22/ Revenue, dated 18-7-22 and Notification Dis. No. 1672 of 26/Revenue, dated 10-11-26.

(b) Cases in which temporary occupation is unobjectionable but permanent occupation is objectionable ; *e. g.* occupation of Government lands within a furlong of Railway Stations other than Quilon, Varkalay and Alwaye or lands reserved for a future Government purpose such as an irrigation project or a Governmental building.

(c) Cases in which the occupation, whether temporary or permanent, is objectionable.

9. (i) In cases falling under class (a), recourse need not be had to the powers mentioned in Sections 6 and 9 of the Regulation. If the land occupied is assessed land, an extract of the report in Form A should be made and treated as a Puduval application and the case transferred to the Puduval Register and action taken for registry of the land under the Puduval Rules. If the land occupied is either unassessed or Poramboke, the Tahsildar should submit a recommendation in Form D to the Peishkar of the Division for the transfer of the land to the head of assessed waste, and on receipt of sanction to the recommendation, he shall enter the case in the Puduval Register and deal with the land under the Puduval Rules. If the land is a Town land, it should be dealt with in accordance with the provisions in the Puduval Rules relating to the assignment of Town lands. In cases where the recommendation of the Tahsildar is not accepted by the Peishkar of the Division, further suitable proceedings must be taken under the Land Conservancy Regulation.

* *Proviso.*— Fractions of a cent shall not, in any circumstances, be registered. In cases however where the area is less than a cent and it contains a substantial building or part of such a building or other valuable improvements whose removal will cause hardship to the occupant, such area will be leased to the occupant on Kuthagapattom.

† (ii) In cases falling under class (b), *i. e.*, where permanent occupation would be objectionable but temporary occupation can be permitted, recourse to the provisions of Section 9 of the Regulation relating to eviction will be unnecessary. In such cases, temporary leases of the land, and the trees thereon, if any, may be granted for specified periods subject to the provisions of the Kuthagapattom Rules, but no permanent building or plantations should be allowed to be erected or raised on the land. In these cases the Kuthagapattom rents for the land and the trees thereon should be recovered for the whole period of occupation, subject to a maximum limit of five years.

‡ (iii) (a) Unauthorised occupation of land which is the property of Government falling under class (c) of Rule 8 above, should

* As amended by Notification Dis. No. 271 of 26/ Revenue, dated 6-2-26.

† As amended by Notification Dis. No. 30 of 23/ Revenue, dated 7/12-1-23.

‡ As amended by Notification Dis. No. 526 of 25/ Revenue, dated 24-4-25.

be dealt with under Sections 6 to 9 of the Regulation. Officers acting under the Regulation should exercise tact and discretion and should avoid unnecessary severity. But they should adopt all the measures necessary to put an end to the occupation promptly. Division Peishkars or other authorised officers should not order forfeiture of crops or fixtures if they can be harvested or removed by the occupant without causing injury or inconvenience to the interests of the Government or of the public.

(b) Where the encroachment consists of trees planted on land which is the property of Government, whether poramboke or not, it is open to the Tahsildar or any other authorised officer, with the sanction of the Dewan Peishkar, to lease to the encroacher the trees alone on Kuthagapattom without limit of time under the provisions of Rule 2 of the Kuthagapattom Rules. In such cases, the Kuthagapattom rents for the trees should be recovered for the whole period of occupation, subject to a maximum limit of five years.

10. Separate notices under Section 10 of the Regulation shall be served on each occupant or other person likely to be affected by the order of the Division Peishkar or other authorised officer before passing any order under Sections 6 to 9. The service of the notice shall be in the manner prescribed in the Code of Civil Procedure for serving summonses on defendants. The notice should be in Form B or Form C, as the case may be.

† In the cases under the Regulation on the file of the Division Assistants, the Head clerks of the offices of the Division Assistants are hereby empowered to sign "By order" notices as well as other papers required to be issued or furnished.

11. If the party appears in person or through an authorised agent, his statement, and any evidence he may adduce within a reasonable time to be allowed by the Division Peishkar or other authorised officer, may be recorded, and the documents filed as exhibits should be marked, dated and initialled by the deciding officer. The recording or admission of evidence would ordinarily be unnecessary in cases in which the title of Government to the property is not disputed.

12. The final order of the deciding officer shall be in writing and under his hand and shall contain the reasons for the decision.

§ 13. The ordinary rates of assessment to be charged under Rule 7 above, in the case of unauthorised occupations of any land which is a Poramboke are fixed as follows :—

† As amended by Notification L. S. No. 323 of 22/ Revenue, dated 4-3-22.

§ As amended by Notifications Dis. No. 814 of 22/ Revenue, dated 18-7-22 and O. No. 891 of 26/ Revenue, dated 26-6-26.

(a) *For dry lands:—*

(i) In rural areas, the assessment shall be subject to a minimum rate of 7 fanams and a maximum of 15 fanams, per acre, as per schedule given below:—

<i>Tharam.</i>	<i>Rate per acre.</i>		<i>Tharam.</i>	<i>Rate per acre.</i>	
	Fs.	Chs.		Fs.	Chs.
I	15	...	IV	10	...
II	13	...	V	8	2
III	11	2	VI	7	....

(ii) Within the limits of Municipal towns—Rs. 7-4 chs. per acre.

(b) *For wet lands:—*

The rate of assessment shall be fixed on the basis of the schedule of Settlement rates for wet lands and on the analogy of the registered Pandarapattom wet lands in the neighbourhood, provided that the whole of the paddy assessment shall be commuted into money at chs. 11 per para.

*14. Under Section 13 of the Regulation, all Taluk Tahsildars and Division Assistants are hereby empowered to exercise, by virtue of their office, all the powers conferred on a Division Peishkar under the Regulation.

*15. The Division Peishkars of Padmanabhapuram, Trivandrum, Quilon and Kottayam Divisions, and the Commissioner, Devicolum Division, have been empowered, under Section 14 of the Regulation, to hear and dispose of appeals from the decisions or orders of all officers in their respective Divisions who have been or are invested with the powers of a Division Peishkar for the purpose of the Regulation.

*16. These Rules will come into force on the 1st Chingam 1097.

(By order),

Huzur Cutcherry,
Trivandrum, 6th August 1921.

N. RAJRAM RAO,
Chief Secretary to Government.

FORM A.

Statement of unauthorised occupation of land which is the property of Government other than Poramboke
in the village of in the Taluk of 109 during the month of

Serial No.	Description of land whether assessed, or Poramboke; if Poramboke its nature.	Survey No., if any.	Extent of the whole if any.	Details of occupation.			By whom occupied.		Sketch of the party occupied.	How occupied, by cultivation, erection of houses etc.	Prohibitory assessment, if any, previously imposed.	Village, officers' opinion.	Assistant Tahsildar's opinion or remarks.	Date of notice to occupier, under Section 10 of Regulation IV of 1091.	Gist of occupier's reply.	Tahsildar's opinion or order, as the case may be.	Division or order, as the case may be.	
				Extent occupied.	Appropriate tharam of assessment.	Assessment of the extent shown in column 5.	No. of party.	Name of the party.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

NOTE:—i. In column 10, a clear sketch on a small scale should be drawn against each serial No. of occupation.

ii. In columns 13, 14 and 17, Inspecting Officers should invariably note the dates of their inspection and state whether the encroachment is objectionable i.e. prejudicial to public interests, and if so, why, and what steps have been taken to end it.

FORM B.

NOTICE UNDER SECTION 10 OF REGULATION IV OF 1091.

To

(Insert name or names of occupiers)

.....residing in.....Village
.....Taluk.

Whereas you are reported to be in unauthorised occupation of the land specified in the schedule below, which is _____ a
the property of Govern-
Poramboke

ment other than Poramboke, you are hereby given notice that, if you so desire, you may, before109, show cause, before me, either in person or in writing or through an authorised agent, why proceedings should not be taken and orders passed under Sections 6 to 9 of the said Regulation.

Schedule.

Pakuthi.	Survey number & sub-division.	Description of land.	Entire extent.		Occupied extent.		Nature of occupation.
			Acres.	Cents.	Acres.	Cents.	

Seal.

Note.—This notice should be served by delivering a copy to the occupier of the land referred to, or to some adult male member of the family, at his usual place of abode, or to his authorised agent, or by affixing a copy thereof to some conspicuous part of his last known residence, or on some conspicuous part of the land occupied.

FORM C.

NOTICE UNDER SECTION 10 OF REGULATION IV OF 1091.

To

(Insert name or names of persons affected) residing in.....
 Village.....Taluk.

Whereas (insert the name or names of occupiers)

are reported to be in unauthorised occupation of the land specified in the schedule below, which is ^a the property of Government

Poramboke

and whereas it is reported that you are likely other than Poramboke, to be affected by any order that may be passed under Regulation IV of 1091, you are hereby given notice that, if you so desire, you may on appear before me, in person or by a duly authorised agent, and show cause why proceedings should not be taken and orders passed under Sections 6 to 9 of the said Regulation.

Schedule.

Pakutli.	Survey number and sub-division.	Description of land.	Entire extent		Occupied extent.		Nature of occupation.
			Acre's.	Cents.	Acre's.	Cents.	

Seal.

Note:—This notice should be served by delivering a copy to the person affected by any order passed under the Regulation, or to some adult male member of the family at his usual place of abode, or to his authorised agent, or by affixing a copy thereof to some conspicuous part of his last known residence.

FORM D.

Statement for transfer of Poramboke to assessed waste.

Village.....

Taluk.....

Survey.		Area.		Nature of Poramboke.	Grounds for transfer.	Recommendation by Tahsildar.	Order of Division Peishkar.	Remarks.
No.	Sub-division No. or letter.	Acre's	Cents.					

Station.
Date.

Tahsildar.
Taluk.

REGULATION VII OF 1092.

RULES AND NOTIFICATIONS.

RULES.

Dis. No. 104 of 1921/Land Revenue.

RULES FOR THE OPENING, MANAGEMENT AND CONTROL OF PUBLIC AND PRIVATE MARKETS UNDER SECTION 24 OF THE TRAVANCORE MARKETS REGULATION, VII OF 1092.

Passed by His Highness the Maha Raja of Travancore, under date the 5th Makaram 1096/18th January 1921.

I. PUBLIC MARKETS.

1. All public markets shall be open to all persons of both sexes without distinction of caste or creed.

2. Every one resorting to the markets shall abide by the orders and instructions issued by a Magistrate or other officer authorised by the Division Peishkar in writing to inspect and issue such instructions.

3. The markets shall be open from sunrise to sunset on such days of the week as may be notified.

4. Subject to the subsisting *kuthagapattom* or other rights, it shall be competent to the Division Peishkar to arrange for parcelling out a suitable portion of the market area and to lease such parcels by auction or otherwise to the highest bidder for a period not exceeding three years, subject to such conditions as he may deem fit to impose, provided that ordinarily not more than one stall or space for one stall should be given to any one person. Excluding the area so parcelled out and the area, if any, set apart as a cart-stand, the remaining area shall be made available for use by casual vendors and by the public resorting to the market.

5. A permit in writing for each stall or open space signed by the Division Peishkar or by any officer authorised by him shall be given to the lessees, specifying the conditions of the permit and in the form hereto annexed.

6. No articles other than those specified in the permit issued by the Division Peishkar or the officer authorised by him shall be sold or exposed for sale in any stall, or open space nor shall a stall-holder or occupier of open space use the land adjoining his stall or open space for sale or exposure for sale of his goods.

7. No stall-holder or occupier of open space shall assign or sublet or otherwise part with the possession of any stall except with the previous permission of the Division Peishkar or any other officer authorised by him.

*8. The right of levying fees from casual sellers on open spaces not leased out under Rule 4 and not reserved as cart-stand and that of levying fees for carts using the cart-stand portion, if any, shall be sold by auction to the highest bidder for a period not exceeding one year at a time : and such lessee shall not be entitled to levy higher fees than those specified below. He will, however, not be entitled to levy any fee from lessees of stalls or open spaces leased out under Rule 4.

Hand load	Two cash.
Head load	Four cash.
Cart load	Four chackrams.
Unloaded carts	Two chackrams, in case a cart-stand is provided.
Cattle, horse or ass load	One chackram.
Cows, bulls and buffaloes above two years of age	Four chackrams per head.
Calves below two years of age	One chackram per head.
Pigs	One chackram per head.
Poultry (grown up fowls)	Two cash per fowl.

NOTE :—Calves that go with cows or she-buffaloes will not be charged separately.

A notice-board specifying the maximum rates of fees chargeable by the lessee for articles brought into the market for sale by casual sellers and for keeping carts inside it shall be put up in a conspicuous place in the market.

9. Officers empowered to collect fees, rents etc., and lessees who take up a lease of the right of collection of such fees, rents etc., should invariably grant receipts for all moneys collected by them ; the receipts should show the item for which payment is made, the amount paid, and the date of the payment ; and it should be prepared in duplicate, one copy being given to the party paying the money and the counterfoil retained by the person issuing the receipt.

10. When, for any reason, the permit is cancelled, the permit-holder shall remove the shed or stall put up by him within a time to be fixed by the Division Peishkar or any officer authorised by him and, in the case of failure to comply, the shed or stall shall be removed or otherwise disposed of as the Division Peishkar or any officer authorised by him may deem fit, the cost of such removal being realised from the defaulter as arrears of public revenue.

11. The rents or fees due shall be payable in advance or otherwise in such instalments as may be agreed to and, in default of payment, the amount due shall be recovered under the provisions of

the Revenue Recovery Regulation, the stall-holders or lessees being liable in addition to summary eviction for default.

12. Every tenant or occupier of a stall or open space shall keep the same in a cleanly condition and shall allow no refuse or garbage to remain on or about it, so as to cause inconvenience or annoyance to the public who resort to the market or to other dealers, but shall cause the same to be put in a tub, box or casket and to be carried to the proper receptacle.

13. The Division Peishkar or any officer authorised by him may, by an order in writing, prohibit any person other than a tenant or his agent to trade in any stall leased or let out to such tenant.

14. No person shall hawk or carry about any article whatever in the market, or cry out or use any bell or noisy instrument, for the purpose of attracting purchasers to his stall or place of sale.

15. No weights or measures other than those recognised by Government as standards of weights and measures and stamped as such shall be allowed to be kept or used in the market.

16. It shall be competent to the Division Peishkar or any officer authorised by him to set apart stalls or open spaces, or both, for the sale of particular commodities and articles, such as meat, fish, cattle, poultry, vegetables, etc.

17. No putrid or unwholesome article of food shall be stored, exposed, or offered for sale in the market.

18. No person afflicted with leprosy or other loathsome or contagious disease of any kind whatever shall be admitted into a market either as a vendor or purchaser or spectator. All such persons shall be summarily ejected. Known depredators should likewise be ejected from markets by the Police on duty.

19. Begging of all kinds shall be disallowed within the precincts of the market.

20. No person shall bring any dog or knowingly permit any dog to be brought inside the market.

21. No person shall use any violent, obscene, abusive, disgusting or offensive language in the market.

22. No carriage, cart, cycle or other wheeled vehicle or horse or other animal shall be allowed to remain in the market except in the places set apart for the purpose.

23. The stalls shall be always open to inspection by the Division Peishkar or any officer authorised by him for the purpose.

24. Any one committing a breach of the above rules will be liable to eviction from the market by the Police or other officer empowered by the Division Peishkar in writing.

25. Any one violating the above Rules or abetting such violation shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs. (50) fifty, and, if the breach is a continuous one, to a further fine of Rs. (5) five for every day the breach is continued.

26. Where, for any reason whatsoever, it is found not possible to sell by auction the right to collect fees from casual sellers or from the cart-stand, arrangements shall be made for collecting them departmentally.

27. Arrangements shall be made by the Government for an ample supply of clean water for drinking and washing, adequate latrine accommodation and proper drainage in the markets ; and all floors on which goods are handled or are exposed for sale should be cemented and perfectly smooth.

28. No part of a market nor any stalls therein shall be made use of for the purpose of human habitation (except in the case of a watcher or care-taker).

II. PRIVATE MARKETS.

29. Applications for licenses to open newly or to continue to use private markets shall be made to the Division Peishkar and shall be stamped with a half-rupee court fee stamp. Such applications shall specify :—

(1) the name of the place and the particulars, such as the survey numbers and boundaries of the land on which it is proposed to establish a new market or to continue an existing one ;

(2) the days of the week on which it is to be held ;

(3) the name of the place where the nearest existing market is held and the days on which it is held ;

(4) the distance in English miles between the two ;

(5) the full name, age, occupation and place of residence of the applicant ;

(6) the nature and extent of the right which the applicant has over the land ;

(7) the articles for the sale of which the proposed site is to be used as a market ; and

(8) in the case of an existing market, the period for which he has been already using the place as a market.

*30. Every application shall be accompanied by a sketch showing the number and position of the shops, stalls and open spaces within the market, the approaches, entrances, passages, gates, drains, cess-pits and the provision for latrines and urinals made or proposed to be made.

†31. The Division Peishkar shall dispose of all applications for licenses in accordance with the provisions contained in Sections 12

* *Vide* page 92.

† *Vide* page 91.

and 13 of the Markets Regulation. When an order to grant a license is passed, the applicant shall produce stamp paper to the value of the license fee upon which the license will be issued.

32. Every license granted under these Rules shall expire at the end of the official year in which the market in respect of which the license has been issued is newly opened or at the end of the official year for which it has been granted, as the case may be.

*33. The license fee for private markets shall be regulated by^o the area covered by the markets as shown below :—

			<i>Fee for a year or a fraction thereof.</i>
If the area is	25 cents and below	...	Rs. (10) ten.
"	50 cents and below	...	Rs. (20) twenty.
"	75 cents and below	...	Rs. (40) forty.
"	1 acre and below	...	Rs. (60) sixty.
"	2 acres and below	...	Rs. (80) eighty.
"	above 2 acres	....	Rs. (100) one hundred.

34. The fee for the renewal of a license shall be the same as that for an original license.

35. The market shall be open on such days of the week as may be specified in the license and between sunrise and sunset only on such days.

†36. Rules 1, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24 and 28 above relating to Public Markets will apply to Private Markets as well, and the licensees shall observe those rules strictly and will be subject to the same penalties for breach thereof.

37. A notice-board specifying the rates of fees charged for articles brought into a private market for sale and for keeping carts inside it shall be put up in a conspicuous place and higher fees than the notified ones shall not be levied.

38. Arrangements shall be made by the licensee of a private market for an ample supply of clean water for drinking and washing, adequate latrine accommodation and proper drainage in the market ; and all floors on which goods are handled or are exposed for sale should be cemented and perfectly smooth.

39. The licensee of a private market shall duly and properly carry out all orders issued to him in writing by the Division Peishkar or any officer authorised by him in pursuance of the powers vested in him by the Markets Regulation, VII of 1092, and the Rules framed thereunder.

^o Vide p 92

† Vide p 92.

40. The licensee of a private market shall hold himself responsible for any act of omission or of commission in violation of the conditions of the license on the part of his agents, lessees or servants.

III. GENERAL.

41. The above rules will come into force from the 1st Kumbham 1096.

(By order),

Huzur Catcherry,
Trivandrum, 22nd January 1921. } N. RAJARAM ROW,
Chief Secretary to Government.

Form of permit to be issued.

.....Division.

Permit No.....of 109 .

Subject to the provisions of the Travancore Markets Regulation, VII of 1092, and the Rules dated the.....
..... issued thereunder.... (name).....
.....(address) is hereby permitted to sell in the.....market
.....Pakuthi.....Taluk.....(name of the
article) in stall No..... or open space..... for.....
.....(period) from.....to.....in con-
sideration of a rent of..... (Rs. Chs. C.) payable in
advance.

2. The permit should be in the possession of the lessee who is required to produce it whenever required by the Division Peishkar or other officer authorised by him or by a Magistrate.

3. The lessee or auction bidder of stalls, standings, open spaces, etc., shall erect temporary sheds on the place allotted to him in such manner and of such materials as may be prescribed by the Division Peishkar or other officer authorised by him in writing, who will give such directions as will secure safety, uniformity, beauty, sufficient air and space, &c.

4. The stall or open space let out shall always be open for inspection by the Division Peishkar or other officer authorised by him in writing, or by a Magistrate.

5. A breach of any of the rules dated the referred to above entails forfeiture of this permit and summary ejection.

Division Peishkar.

Place.....

Date.....

NOTIFICATION.

R. Dis. No. 1421 of 22/Judicial.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following rule is added to the rules sanctioned by His Highness' Government under Dis. No. 104 of 1921/Land Revenue, dated the 22nd January 1921 for the opening, management and control of Public and Private Markets under Section 24 of the Travancore Markets Regulation, VII of 1092 :—

36A. No licensee shall charge a rate of fees higher than that chargeable in the case of public markets for the articles or cattle as specified in Rule 8.

Huzur Cutcherry,
Trivandrum, 23rd June 1922. } (By order),
R. KRISHNA PILLAI,
Ag. Chief Secretary to Government.

NOTIFICATION.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following additions and modifications are made in Rule 8 of the rules dated the 22nd January 1921, passed under Section 24 of the Travancore Markets Regulation, VII of 1092, regarding fees to be levied on animals taken to public markets :—

- (1) Sheep, goats or asses above 2 years of age—2 chackrams per head.
- (2) do. do. 2 years or below—1 chackram per head.
- (3) "Calves of two years and below but not below one year" be substituted for "Calves below two years of age" now existing in the rule.

Huzur Cutcherry,
Trivandrum, 2nd September 1922. } (By order),
R. KRISHNA PILLAI,
Ag. Chief Secretary to Government

NOTIFICATION.

Under sanction of His Highness the Maha Raja, it is hereby notified that the rules for the opening, management and control of Public and Private Markets dated the 5th Makaram 1096/18th January 1921, are amended as follows :—

Add the following after the first sentence of Rule 31 :—

The process fee for service of notice under Section 12 on every single owner of a neighbouring market shall be (7) seven fanams,

and on every additional land-owner residing in the same *kara, mur,*
pakuthi, or desom, ($3\frac{1}{2}$) three and a half fanams.

(By order),
Huzur Cutcherry, } S. PARAMESVARA AIYAR,
Trivandrum, 28th June 1923. } *Ag. Chief Secretary to Government.*

NOTIFICATION.

R. Dis. 828 of 24/Judicial.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following additions and modifications are made in Rule 33 of the rules dated the 22nd January 1921, passed under Section 24 of the Travancore Markets Regulation, VII of 1092, regarding license fee for private markets :—

		<i>Fee for a year or a fraction thereof.</i>
If the area is 25 cents and below	...	Rs. (10) ten.
„ 50 cents and below	...	Rs. (20) twenty.
„ 75 cents and below	...	Rs. (40) forty.
„ 1 acre and below	...	Rs. (60) sixty.
„ 2 acres and below	...	Rs. (80) eighty.
For every additional acre above two acres or a fraction thereof	...	Rs. (40) forty.

(By order),
Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 22nd March 1924. } *Chief Secretary to Government.*

NOTIFICATION.

R. Dis. No. 503 of 26/Judicial.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the following rule is added to the rules dated the 22nd January 1921 for the opening, management and control of Public and Private Markets under Section 24 of the Travancore Markets Regulation, VII of 1092:—

30A. The applicant or applicants shall deposit a sum of Rs. (4) four only along with every application for license to open a new private market to cover the expenses of the publication charges of the notification under Section 12 of the Markets Regulation, VII of 1092 in the Government Gazette, and no application which is not accompanied by such deposit will be considered.

(By order),
Huzur Cutcherry, } K. GEORGE,
Trivandrum, 2nd March 1926. } *Ag. Chief Secretary to Government.*

NOTIFICATION.

R. Dis. No. 2163 of 26/Judicial.

Under sanction of Her Highness the Malia Rani Regent, it is hereby notified that the following rule is added to the rules sanctioned by Government under Dis. No. 104 of 21/Land Revenue, dated the 22nd January 1921, for the opening, management and control of public and private markets under Section 24 of the Travancore Markets Regulation, VII of 1092 :—

“ 33 A. No fee shall however be levied for the issue of licenses in respect of evening markets, nor shall the licensees of an evening market be allowed to charge any fee for articles brought into the market for sale or for keeping arts inside it.

Explanation. Evening markets are those held after 3 or 4 p. m. every day”.

(By order),

Huzur Cutcherry,	}	K. GEORGE;
Trivandrum, 3rd August 1926.		<i>Chief Secretary to Government,</i>

RULES.

Dis. No. 104 of 1921/Land Revenue.

RULES FOR THE OPENING, MANAGEMENT AND CONTROL OF PUBLIC AND PRIVATE MARKETS UNDER SECTION 24 OF THE TRAVANCORE MARKETS REGULATION, VII OF 1092.

PASSED BY HIS HIGHNESS THE MAHARAJA OF TRAVANCORE

5TH MAKARAM 1096.

UNDER DATE THE 18TH JANUARY 1921.

[As amended by Notification Dis. 1421 of 22/Judl., dated 23rd June 1922, Notifications dated 2nd September 1922, and 28th June 1923, Dis. 828 of 24/Judl., dated 22nd March 1924, Dis. 503 of 26/Judl., dated 2nd March 1926 and Dis. 2163 of 26/Judl., dated 3-8-26].

I. PUBLIC MARKETS.

1. All public markets shall be open to all persons of both sexes without distinction of caste or creed.

2. Every one resorting to the markets shall abide by the orders and instructions issued by a Magistrate or other officer authorised by the Division Peishkar in writing to inspect and issue such instructions.

3. The markets shall be open from sunrise to sunset on such days of the week as may be notified.

4. Subject to the subsisting *kuthagapattom* or other rights, it shall be competent to the Division Peishkar to arrange for parceling out a suitable portion of the market area and to lease such parcels by auction or otherwise to the highest bidder for a period not exceeding three years, subject to such conditions as he may deem fit to impose, provided that ordinarily not more than one stall or space for one stall should be given to any one person. Excluding the area so parcelled out and the area, if any, set apart as a cart-stand, the remaining area shall be made available for use by casual vendors and by the public resorting to the market.

5. A permit in writing for each stall or open space signed by the Division Peishkar or by any officer authorised by him shall be given to the lessees, specifying the conditions of the permit and in the form here-to annexed.

6. No articles other than those specified in the permit issued by the Division Peishkar or the officer authorised by him shall be

sold or exposed for sale in any stall, or open space nor shall a stall-holder or occupier of open space use the land adjoining his stall or open space for sale or exposure for sale of his goods.

7. No stall-holder or occupier of open space shall assign or sub-let or otherwise part with the possession of any stall except with the previous permission of the Division Peishkar or any other officer authorised by him.

*8. The right of levying fees from casual sellers on open spaces not leased out under Rule 4 and not reserved as cart-stand and that of levying fees for carts using the cart-stand portion, if any, shall be sold by auction to the highest bidder for a period not exceeding one year at a time; and such lessee shall not be entitled to levy higher fees than those specified below. He will, however, not be entitled to levy any fee from lessees of stalls or open spaces leased out under Rule 4.

Hand load	Two cash.
Head load	Four cash.
Cart load	Four chackrams.
Unloaded carts	Two chackrams, in case a cart-stand is provided.
Cattle, horse or ass load	One chackram.
Cows, bulls and buffaloes above two years of age	Four chackrams per head.
Sheep, goats or asses above 2 years of age	Two chackrams per head.
Do. Do. 2 years or below	One chackram per head.
Calves of two years and below but not below one year.	One chackram per head.
Pigs	One chackram per head.
Poultry (grown up fowls)	Two cash per fowl.

NOTE:—Calves that go with cows or she-buffaloes will not be charged separately.

A notice-board specifying the maximum rates of fees chargeable by the lessee for articles brought into the market for sale by casual sellers and for keeping carts inside it shall be put up in a conspicuous place in the market.

9. Officers empowered to collect fees, rents &c., and lessees who take up a lease of the right of collection of such fees, rents &c., should invariably grant receipts for all moneys collected by them; the receipts should show the item for which payment is made, the amount paid, and the date of the payment; and it should be prepared in duplicate, one copy being given to the party paying the money and the counterfoil retained by the person issuing the receipt.

10. When, for any reason, the permit is cancelled, the permit-holder shall remove the shed or stall put up by him within a time to be fixed by the Division Peishkar or any officer authorised by him, and in the case of failure to comply, the shed or stall shall be removed or otherwise disposed of as the Division Peishkar or any officer authorised by him may deem fit, the cost of such removal being realised from the defaulter as arrears of public revenue.

11. The rents or fees due shall be payable in advance or otherwise in such instalments as may be agreed to and, in default of payment, the amount due shall be recovered under the provisions of the Revenue Recovery Regulation, the stall-holders or lessees being liable in addition to summary eviction for default.

12. Every tenant or occupier of a stall or open space shall keep the same in a cleanly condition and shall allow no refuse or garbage to remain on or about it, so as to cause inconvenience or annoyance to the public who resort to the market or to other dealers, but shall cause the same to be put in a tub, box or casket and to be carried to the proper receptacle.

13. The Division Peishkar or any officer authorised by him, may, by an order in writing, prohibit any person other than a tenant or his agent to trade in any stall leased or let out to such tenant.

14. No person shall hawk or carry about any articles whatever in the market, or cry out or use any bell or noisy instrument for the purpose of attracting purchasers to his stall or place of sale.

15. No weights or measures other than those recognised by Government as standards of weights and measures and stamped as such shall be allowed to be kept or used in the market.

16. It shall be competent to the Division Peishkar or any officer authorised by him to set apart stalls or open spaces, or both, for the sale of particular commodities and articles, such as meat, fish, cattle, poultry, vegetables, &c.

17. No putrid or unwholesome article of food shall be stored, exposed, or offered for sale in the market.

18. No person afflicted with leprosy or other loathsome or contagious disease of any kind whatever shall be admitted into a market either as a vendor or purchaser or spectator. All such persons shall be summarily ejected. Known depredators should likewise be ejected from markets by the Police on duty.

19. Begging of all kinds shall be disallowed within the precincts of the market.

20. No person shall bring any dog or knowingly permit any dog to be brought inside the market.

21. No person shall use any violent, obscene, abusive, disgusting or offensive language in the market.

22. No carriage, cart, cycle or other wheeled vehicle or horse or other animal shall be allowed to remain in the market except in the places set apart for the purpose.

23. The stalls shall be always open to inspection by the Division Peishkar or any officer authorised by him for the purpose.

24. Any one committing a breach of the above rules will be liable to eviction from the market by the Police or other officer empowered by the Division Peishkar in writing.

25. Any one violating the above rules or abetting such violation shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs. (50) fifty, and if the breach is a continuous one, to a further fine of Rs. (5) five for every day the breach is continued.

26. Where, for any reason whatsoever, it is found not possible to sell by auction the right to collect fees from casual sellers or from the cart-stand, arrangements shall be made for collecting them departmentally.

27. Arrangements shall be made by the Government for an ample supply of clean water for drinking and washing, adequate latrine accommodation and proper drainage in the markets; and all floors on which goods are handled or are exposed for sale should be cemented and perfectly smooth.

28. No part of a market nor any stalls therein shall be made use of for the purpose of human habitation (except in the case of a watcher or care-taker).

II. PRIVATE MARKETS.

29. Applications for licenses to open newly or to continue to use private markets shall be made to the Division Peishkar and shall be stamped with a half-rupee court fee stamp. Such applications shall specify:—

- (1) the name of the place and the particulars, such as the survey numbers and boundaries of the land on which it is proposed to establish a new market or to continue an existing one;
- (2) the days of the week on which it is to be held;
- (3) the name of the place where the nearest existing market is held and the days on which it is held;
- (4) the distance in English miles between the two;
- (5) the full name, age, occupation and place of residence of the applicant;

- (6) the nature and extent of the right which the applicant has over the land ;
- (7) the articles for the sale of which the proposed site is to be used as a market ; and
- (8) in the case of an existing market, the period for which he has been already using the place as a market.

30. Every application shall be accompanied by a sketch showing the number and position of the shops, stalls and open spaces within the market, the approaches, entrances, passages, gates, drains, cess-pits and the provision for latrines and urinals made or proposed to be made.

*30A. The applicant or applicants shall deposit a sum of Rs.(4) four only along with every application for license to open a new private market to cover the expenses of the publication charges of the notification under Section 12 of the Markets Regulation, VII of 1922, in the Government Gazette, and no application which is not accompanied by such deposit will be considered.

31. The Division Peishkar shall dispose of all applications for licenses in accordance with the provisions contained in Sections 12 and 13 of the Markets Regulation. †[The process fee for service of notice under Section 12 on every single owner of a neighbouring market shall be (7)seven fanams, and on every additional land-owner residing in the same *kara, muri, pakuthi or desom*, (3½) three and a half fanams.] When an order to grant a license is passed, the applicant shall produce stamp paper to the value of the license fee upon which the license will be issued.

32. Every license granted under these Rules shall expire at the end of the official year in which the market in respect of which the license has been issued is newly opened or at the end of the official year for which it has been granted, as the case may be.

‡33. The license fee for private markets shall be regulated by the area covered by the markets as shown below.

	<i>Fee for a year or a fraction thereof.</i>
If the area is 25 cents and below	Rs. (10) ten.
„ 50 cents and below	Rs. (20) twenty.
„ 75 cents and below	Rs. (40) forty.
„ 1 acre and below	Rs. (60) sixty.
„ 2 acres and below	Rs. (80) eighty.
For every additional acre above two acres or a fraction thereof	Rs. (40) forty.)

* Added by Notification Dis. No. 503 of 26 Judl, dated 2-3-1926.

† Added by Notification dated 28-6-23

‡ As amended by Notification Dis. 828 of 24/Judicial, dated 22-3-24.

* 33 A. No fee shall however be levied for the issue of licenses in respect of evening markets, nor shall the licensees of an evening market be allowed to charge any fee for articles brought into the market for sale or for keeping carts inside it.

Explanation. Evening markets are those held after 3 or 4 p. m. every day.

34. The fee for the renewal of a license shall be the same as that for an original license.

35. The markets shall be open on such days of the week as may be specified in the license and between sunrise and sunset only on such days.

36. Rules 1, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24 and 28 above relating to Public Markets will apply to Private Markets as well, and the licensees shall observe those rules strictly and will be subject to the same penalties for the breach thereof.

†36 A. No licensee shall charge a rate of fees higher than that chargeable in the case of public markets for the articles or cattle as specified in Rule 8.

37. A notice-board specifying the rates of fees charged for articles brought into a private market for sale and for keeping carts inside it shall be put up in a conspicuous place and higher fees than the notified ones shall not be levied.

38. Arrangements shall be made by the licensee of a private market for an ample supply of clean water for drinking and washing, adequate latrine accommodation and proper drainage in the market; and all floors on which goods are handled or are exposed for sale should be cemented and perfectly smooth.

39. The licensee of a private market shall duly and properly carry out all orders issued to him in writing by the Division Peishkar or any officer authorised by him in pursuance of the powers vested in him by the Markets Regulation, VII of 1092, and the Rules framed thereunder.

40. The licensee of a private market shall hold himself responsible for any act of omission or of commission in violation of the conditions of the license on the part of his agents, lessees or servants.

III. GENERAL.

41. The above rules will come into force from the 1st Kumbham 1096.

Huzur Cutcherry,
Trivandrum, 22nd January 1921. }

(By order),
N. RAJARAM ROW,
Chief Secretary to Government.

* Added by Notification Dis. No. 2163 of 26/Judicial, dated 3-8-26.

† Added by Notification Dis. No. 1491 of 22/Judicial, dated 23-6-22.

Form of permit to be issued.

..... Division.

Permit No. of 109 .

Subject to the provisions of the Travancore Markets Regulation, VII of 1092, and the Rules dated the issued thereunder (name) (address) is hereby permitted to sell in the market Pakuthi Taluk (name of the article) in stall No. or open space for (period) from to in consideration of a rent of (Rs. Chs. C.) payable in advance.

2. The permit should be in the possession of the lessee who is required to produce it whenever required by the Division Peishkar or other officer authorised by him or by a Magistrate.

3. The lessee or auction bidder of stalls, standings, open spaces, etc., shall erect temporary sheds on the place allotted to him in such manner and of such materials as may be prescribed by the Division Peishkar or other officer authorised by him in writing, who will give such directions as will secure safety, uniformity, beauty, sufficient air and space, etc.

4. The stall or open space let out shall always be open for inspection by the Division Peishkar or other officer authorised by him in writing, or by a Magistrate.

5. A breach of any of the Rules dated the referred to above entails forfeiture of this permit and summary ejection.

Place.....

Date.....

Division Peishkar.

REGULATION IX OF 1094.

RULES.

Land Improvement and Agricultural Loans Rules.

Dis. No. 542 of 1921/Development.

In exercise of the powers conferred by Sections 3, 4 and 10 of Regulation IX of 1094, the following Rules are passed by the Government of His Highness the Maha Raja, under date the 30th April 1921 corresponding to the 18th Medom 1096.

I. A. Subject to a minimum of rupees fifty, a loan of any amount may be granted for the purpose of making any improvement on land as defined in Section 3 of the Regulation to any person having a right to make that improvement or with the consent of that person to any other person.

Objects for which loans may be granted

B. Subject to a minimum of Rs. 25, loans may also be granted under Section 4 of the Regulation to owners and occupiers of arable lands for the following objects :—

- (i) for the purchase of seed, manure, implements of farming, or fodder for domestic or agricultural cattle,
- (ii) for cattle required for breeding or other agricultural purposes,
- (iii) for the rebuilding of houses destroyed by fire or flood,
- (iv) for the purchase of machinery or other wooden appliances useful for farming or for rendering agricultural produce fit for the market.

Officers by whom loans may be granted and the maximum amounts admissible.

II. The following officers shall be competent to sanction loans not exceeding the sums specified below :—

Division Peishkars	...	up to Rs. 2,000 in each case.
Assistants to the Division Peishkars if specially empowered.	}	...
Tahsildars.		Rs. 1,000
		Rs. 500

* Loans of sums above Rs. 2,000 and below Rs. 5,000 shall be sanctioned by the Land Revenue and Income Tax Commissioner

and of sums of Rs. 5,000 and above by Government. Officers granting loans should invariably consult the Director of Agriculture in the case of applications for the purchase of machinery or pumping plant, in regard to the suitability, value and life of such machinery of plant for the purchase of which the loan is sought.

Explanation.—An officer is not precluded by this Rule from granting several loans to the same individual, although the aggregate amount thereof may exceed the maximum prescribed. Such loans shall, however, be for distinct purposes and be covered by separate and independent security.

*III. (1) The ordinary rate of interest on loans shall be 6 per cent per annum. The Government may, if they think fit, sanction the grant of loans in special cases or special classes of cases at special rates of interest or without interest.

(2) In calculating interest, a period of half a month or less shall be disregarded, and any period exceeding half a month shall be taken as one month.

IV. Interest shall accrue from the date of disbursement of the loan. If the loan is disbursed in instalments, interest on each instalment shall run from the date of the disbursement of such instalment.

V. Loans shall be repayable by equal annual instalments discharging both principal and interest. The date for the payment of each annual instalment of principal and interest shall be fixed so as to coincide, if possible, with the date of payment of one of the land revenue kists of the taluk and the first instalment shall be payable not less than twelve months and not more than thirty months from the date of disbursement of the loan or of the last portion of the loan, as the case may be, except in the case of loans for the purchase of seed for crops which cannot yield a return within 30 months, in which case the payment of the first instalment may be deferred to any date not more than 60 months from the date of disbursement of the loan or of the last portion of the loan. Subject to these limits, the date of payment of the first instalment of principal and interest shall be so fixed that the borrower shall, before that date, have had a reasonable opportunity by exercise of due diligence of recovering as a result of his outlay of the loan a sufficient return to meet the first instalment. When the interval between the disbursement of the loan or of the last portion of the loan and the date fixed for the payment of the first instalment exceeds twelve months, simple interest shall be calculated on the period in excess of twelve months and shall be recovered along with the first instalment of repayment.

* As amended by Notification R. O. C. No. 1977 of 24/Development, dated 22-9-24.

VI. The amount of the instalments and the period within which the loan shall be repaid shall be fixed by the officer granting the loan, who shall have regard to the probable durability of the improvement proposed to be effected with the loan, to the value or sufficiency of the security given and to the convenience of the borrower and the circumstances of the case ; but the period so fixed shall not exceed the following maxima, namely,

(A) *In the case of loans for improvement on land as defined in Section 3 of the Regulation.—*

	Years.
(1) When the security furnished is land	20
(2) When the security furnished is machinery	7
(3) When the security furnished is personal	5

(B) *In the case of loans for agricultural purposes as defined in Section 4 of the Regulation.—*

(1) For the purchase of seed ordinarily, manure, fodder and implements of farming	1 year.
(2) For the purchase of cattle	2 years.
(3) For the purchase of seed which cannot yield a return in a shorter period than 30 months	7 Do.
(4) For any other purpose mentioned in Rule 1 B	10 Do.

These maxima shall be reckoned from the date of the disbursement of the loan or, where the loan is disbursed in instalments, from the date of disbursement of the last instalment. Any period or instalment of repayment fixed under this Rule is liable to revision under Rule XXIII.

VII. Nothing in Rule V or VI shall prevent or debar a borrower from repaying at any time a larger sum than the annual instalment or from discharging the whole loan in a single repayment. Repayments other than the payment on the due date of the prescribed annual instalment may be classed as follows :—

(i) *Payment on the due date of a sum in excess of the equated payment.* Such excess payment should at once be credited in reduction of principal, the number of future instalments being, if necessary, reduced but no postponement of subsequent instalments being allowed. Nor shall any alteration in the amount of subsequent instalments be allowed except in the final instalment and when such alteration is necessary to adjust the balance due.

(ii) *Payment before the due date of the equated payment.* Such payment should be treated as having been made on the due date.

(iii) *Voluntary payment before the due date of any amount without reference to the equated payment due.* Unless the borrower specifically requires such a payment to be regarded as, in whole or part, an advance payment of class (ii), it should be taken wholly in reduction of principal on the principle laid down in Article 145 of the Account Code, Part I, the borrower being still liable for the equated payment on the due date.

VIII. Repayment may be made either at the treasury of the taluk or to the Provertikar of the pakuthi in which the land to be improved or for whose benefit the loan is granted is situated. The Division Peishkar may, if he sees fit, authorise repayment at any other Government treasury.

IX. On every instalment of interest or of principal and interest which is not paid before the close of the Malabar year in which payment falls due, penalties in accordance with the following scale, namely,

<i>Balance due</i>		<i>Amount of penalty.</i>		
Ten rupees and below	...	Two annas for each month or portion of a month.		
Above ten rupees and up to twenty-five rupees	...	Four annas	Do.	Do.
Above twenty-five rupees and up to fifty	...	Eight annas	Do.	Do.
Above fifty and up to hundred	...	Twelve annas	Do.	Do.
For each additional hundred rupees or fraction thereof	...	Twelve annas	Do.	Do.

will be charged from the date on which payment ought to have been made.

*Note:—*The Rupees referred to in this Rule and the preceding Rules are British Rupees.

X. The repayment of the annual instalment may be suspended by the officer who has sanctioned the loan when, from causes beyond the borrower's control, such repayment of the instalment becomes unduly burdensome. Whenever suspensions of revenue are granted on a large scale over a wide area, the collection of instalments of loans due during the year or years for which suspension of revenue occurs may likewise be suspended.

XI. In the case of loans for improvement on land, if the work fails from causes beyond the borrower's control, the Peishkar of the Division may, upon a full report of all the circumstances of the case, remit the whole or a portion of the unpaid balance of the loan

subject to a maximum limit of Rs. 500 in each case. The same powers may be exercised by the Assistant to the Division Peishkar, subject to the control of the Division Peishkar, when the amount of the unpaid balance does not exceed Rs. 250. If the unpaid balance of the loan exceeds Rs. 500, Government may, upon a full report of all the circumstances of the case submitted by the Division Peishkar, sanction the remission of the whole or a portion of the balance. The remission of advances made for the purchase of seed and other agricultural purposes as defined in Rule I B above may similarly, on receipt of a full report of the circumstances of the case, be granted by the Division Peishkar or the Assistant to the Division Peishkar subject to the same limitations as to amount.

XII. No loan shall be granted unless the value of the security offered is at least 25 per cent more than the amount of the loan applied for. The nature of the security to be required shall be as follows:—

A. *In the case of loans for improvement of land.*—

(a) The land to be improved, which must ordinarily include the site of the work to be constructed, unless it is land classed as poramboke.

If the value of the applicant's transferable interest in the land to be improved is less than 25 per cent in excess of the amount of the loan applied for, collateral security shall be required.

Collateral security may consist of—

- (i) other lands belonging to the applicant ;
- (ii) lands belonging to other persons who are willing to become sureties ;
- (iii) personal security when the amount covered by such security does not exceed 25 per cent of the loan ;
- (iv) machinery or plant installed, such as oil engine and pump, provided that the amount covered by such security does not exceed 75 per cent of its cost price ; or
- (v) a combination of the forms of security permissible under clauses (i) to (iv) .

When the loan is secured partly on one form of security and partly on another, then the maximum period of repayment shall be the shortest applicable to any one of the forms of security offered:

Provided also that, if the installation which is offered as collateral security is not fully the property of the borrower, as, for instance, if it has been purchased on the hire purchase system, any balance due upon that installation shall first be paid off out of the loan amount before any further sum is disbursed and the officer

disbursing the loan shall satisfy himself that the installation has been fully paid for before making any further disbursement of the loan granted.

(b) When a loan permissible under Section 3 of the Regulation is applied for by the members of a village community or by a group of cultivators on their joint personal security, the Division Peishkar may, at his discretion, advance on such security an amount not exceeding five times the annual assessment of the land registered in the names of the applicants.

(c) If the security offered is otherwise satisfactory, a loan may be granted to a person who is in arrear for a previous loan.

B. *In the case of loans for agricultural purposes as specified in Rule I B. —*

The applicant's transferable interest in lands held by him. Provided that if the value of such interest does not exceed by one-fourth the amount of the loan applied for, collateral security shall be required. If the loan is repayable within two years, personal security alone may be accepted. In other cases collateral security shall be given.

* Loans repayable within 2 years and not exceeding Rs. 200 in amount may also be granted on the personal security of the applicant or the joint personal security of the applicant and one or more other persons.

XIII. If at any time the Division Peishkar is satisfied that any person who has received a loan has failed to perform any of the conditions on which it was made, he may, after recording in writing the grounds for his decision, proceed to recover forthwith from such person or from any surety of such person the entire unpaid balance of the loan, together with any interest payable thereon and costs, as arrears of land revenue.

Provided that such officer may at his discretion so recover any sum less than the whole balance of the loan without prejudice to his right to recover the remainder of such balance at any subsequent time.

† Provided also that in the case of loans sanctioned by the Land Revenue and Income Tax Commissioner or the Government, the Division Peishkar should not exercise these powers without obtaining the previous sanction of the Land Revenue and Income Tax Commissioner or the Government, as the case may be. An appeal will lie to the Land Revenue and Income Tax Commissioner from

* As amended by Notification Dis. No. 1126 of 21/Development, 2-9-1921.

† As amended by Notification Dis. No. 1160 of 21/Development, dated 6-10-1921.

the order of the Peishkar under this rule and to Government from the order of the Land Revenue and Income Tax Commissioner, provided the appeal is preferred within 30 days of the receipt of the order by the person aggrieved.

XIV. (1) An application for loan may be made in writing to the officer competent to grant the loan through any revenue officer of a grade not lower than that of a Provertikar.

(2) It need not be in any special form but should contain the following information, namely, the name of the Pakuthi and Muṛi in which the applicant resides, the name of the applicant, the number of his patta, the amount of loan required and the purpose for which it is required with particulars of the security offered. All other information will be obtained by the officer making the local inquiry under the next succeeding Rule.

(3) The application, if presented under sub-rule (1) to an officer other than the officer competent to grant the loan, shall be forwarded without delay to such officer.

* XV. No loan shall be granted without a local enquiry. On receipt of an application, the Deputy Tahsildar or any other higher officer shall cause a notice in Form No. 2 hereto annexed to be put up in the Pakuthi Cutcherry that he intends to hold an enquiry into the application and will be prepared to receive and consider objections to the grant of the loan. As soon as possible after such notice, he shall, if necessary, inspect the land or lands to be benefited or offered as security and make summary enquiry in the Pakuthi as to the correctness of the statements made by the applicant in the application and submit a report in Form No. 5 hereto annexed containing full remarks in regard to objections, if any have been received.

XVI. The personal attendance of the applicant is not necessary but he may be required by notice in Form No. 3 hereto annexed to appear at any time, in person or by duly authorised agent at his option, and in case of default the application may be rejected.

† XVII. No loan under these Rules shall include a fraction of a Rupee.

XVIII. Attention shall be particularly directed to ascertaining the *bonafides* and the solvency of the applicant and the sufficiency of the security offered. Careful enquiry shall be made regarding the rights of the applicant in the lands to be improved, and the lands

* As amended by Notification Lis. No. 1126 of 21/Development, dated 2-9-1921.

† As amended by Notification Fis. No. 873 of 24/Development, dated 7-5-1924.

(if any) offered as collateral security, in view of ensuring that the applicant has sufficient proprietary interest in the lands and that the lands are sufficiently free from encumbrances or are not burdened with arrears of land revenue. Similar enquiry shall be made in the case of lands offered by sureties as collateral security, care being taken to see that the surety is not only the registered holder, but the real owner of the land and that, if he has a divided interest in the land, it is not charged beyond the extent of his own individual interest therein except with the written consent of the joint owners. When land or other immovable property is offered as collateral security, it will be open to the officer empowered to grant the loan to make a reference to the Registration Department in Form No. 6 hereto annexed for an encumbrance certificate in respect of the property offered as security, if, for reasons to be recorded in writing, he considers it necessary or desirable to do so. Otherwise and in all cases where the land to be improved is itself accepted as the security, no such reference need be made. The search in the Registration offices shall be limited to the records of the twelve years preceding the date of the application for the loan.

XIX. Applications from mortgagees, though in possession, for loans for the improvement of land shall not, ordinarily, be complied with.

XX. When the work to be undertaken would cost more than Rs. 5,000 and is one requiring professional skill, the applicant may be required to submit to the officer making the local enquiry an accurate plan, specification and estimate for the work. If the applicant is unable to furnish such plan, specification and estimate, the Division Peishkar may cause them to be prepared on behalf of the applicant, first requiring him to deposit such sum of money as may, in the opinion of the Division Peishkar, be sufficient to cover the cost, or, if he thinks fit, calling upon him to give security for the repayment of the same.

* XXI. If, after local enquiry and such further investigation as may be deemed necessary, the Division Peishkar or other officer granting the loan is satisfied that the loan may be granted, he shall record a decision to the effect that the loan asked for, or a less sum, may be given and shall then at once issue an order granting the loan. In the case of loans exceeding Rs. 2,000, the loan order will be issued by the Division Peishkar after obtaining the sanction of the Land Revenue and Income Tax Commissioner or the Government, as the case may be.

* As amended by Notification Dis. No. 1160 of 21/Development, dated 6-10-1921.

XXII. An order granting a loan shall be in Form No. 7 hereto annexed and shall be signed by the applicant in token that he understands and agrees to the conditions contained therein. In the case of illiterate applicants their marks should be taken instead of signatures, the marks being attested by two respectable literate witnesses. The security bond to be taken when collateral security is offered shall be in one or the other of Forms Nos. 8 and 9 hereto annexed.

An order rejecting an application for a loan shall be intimated to the applicant by a notice in Form No. 4 hereto annexed.

*XXIII. The Peishkar of the Division shall make provision for ascertaining and securing that such loans are duly applied to the purpose for which they are made and for the proper inspection of works in course of construction.

If it should then be found that the work has not been carried out in substantial conformity with the proposals made or that the loan has not been applied for the purpose for which it was made, the Division Peishkar or, in the case of loans sanctioned by the Land Revenue and Income Tax Commissioner or the Government, the Land Revenue and Income Tax Commissioner or the Government, as the case may be, may either require immediate repayment of the whole amount advanced with interest at 6 per cent and costs, if any, or alter the instalment fixed under Rule VI, so as to ensure repayment of the loan within the period for which the improvement is likely to last. In such cases, the original loan order shall be cancelled and a fresh loan order issued, the former being recovered from the borrower, if possible.

XXIV. Every Tahsildar shall keep a register of loans and repayments relating to his taluk in Form No. 1 hereto annexed and such other accounts and statements as may, from time to time, be prescribed by Government. But detailed accounts showing how much of each instalment is to be credited to principal and how much to interest shall be maintained in the Divisional Treasury.

XXV. Disbursement of loans under the Regulation shall ordinarily be made in two instalments, but the sanctioning authority may disburse the loan in one instalment when it appears to him that there are reasonable grounds for so doing. When an order granting a loan has been issued, every reasonable facility shall be given to the recipient to obtain the money promptly. Officers empowered under these Rules to grant loans should endeavour during their tours to personally disburse any sums payable to borrowers after satisfying themselves as to their identity.

*XXVI. Nothing in these Rules shall be deemed to affect any power of Government to grant in special cases loans under the Regulation on terms other than those hereintofore prescribed or to affect the terms of any special agreement under which any loan under the Regulation has been or may hereafter be granted or the terms of any unexpired settlement.

✓ XXVII. Loans under the above Rules may be granted in the shape of seed, seedlings, manure or implements in place of money ; and in such cases the value of such seed, seedling, manure or implements as fixed by the Department of Agriculture, and not the quantity supplied should be entered in Forms 1 to 9 of these Rules. In such cases, the authority granting the loan shall send a copy of the loan order to the nearest officer of the Agricultural Department in charge of depots for the sale of the articles specified, and the latter shall issue the same, obtain the necessary receipt from the borrower and transmit the same promptly to the officer granting the loan.

(By order),

Huzur Cutcherry,
Trivandrum, 3rd May 1921. }

N. RAJARAM RAO,
Chief Secretary to Government.

* *Vide* notification R. O. C. No. 1977 of 24/Development, dated 22.9-24.

No. 1.—Register of applications for loans under the Land Improvement and Agricultural Loans Regulation, IX of 1094.

Taluk of

Division of

for the year

Serial number of application.	Date of receipt of application in the taluk.	If application is received through other officers		Name and father's or karavan's name and residence of applicant.	Name of pakuthi and muri in which the loan is to be utilised.	Amount of loan required.	Purpose for which required.	References.			Whether loan sanctioned or refused, (If refused, brief reasons for refusal). Number and date of disposal.	Amount sanctioned. Number and date of loan order as per register of repayments.	Remarks.
		Officer from whom received.	Number and date of reference.					To whom.	Date of reference.	Date of receipt of reply.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Rs. ch/c.							

Index of Application Register under

NOTE—Cases disposed of should be denoted by enclosing the number by a circle thus.

1

No.	Names of pakuthies in alphabetical order.			Numbers of cases in the application register.			Total in each pakuthi.
1	1	2	3	1	3	4	4
1							

NOTE.—This notice is to be sent in duplicate ; one copy is to be delivered to the applicant or to some adult male member of the family at his usual place of abode, or to his authorised agent, and the other is to be returned to the Tahsildar with the signature of the applicant or his agent. If service cannot be made, the notice must be returned with a note to this effect giving the reasons for failure. Whenever convenient, this notice may also be sent to the party by post or anchal.

No. 4.

*Land Improvement and Agricultural Loans Regulation,
IX of 1094.*

Notice to applicant intimating the rejection of his application.

Application No. _____ of _____ on the file of the
Tahsildar of _____ Taluk _____ Division.
(Name) _____ of _____ pakuthi
and muri _____ is hereby informed that his application
for a loan of Rs. _____ under the Land Improvement and Agri-
cultural Loans Regulation has been rejected for (state here briefly
the grounds of rejection).

Vide this office order dated _____ on application No. _____ of

Station.

Date.

Tahsildar.

NOTE.—This notice should be prepared in duplicate and one copy delivered to the party, or if he could not be found, it should be left for him with some adult male member of his family residing with him. The other copy should be returned to the Tahsildar with the certificate under the hand of the server as to the mode in which the service was effected. Whenever convenient, this notice may also be sent to the party by post or anchal.

No. 5.

*Land Improvement and
Agricultural Loans Regulation.*

<p>Loan application.</p>

<p>No.</p>

Pakuthi and Muri

From

To

No

Dated

Submitting report of enquiry.

No. 5.

Report of the Officer conducting local enquiry.

1. Serial number of application.
2. (i) Name and pakuthi of applicant.
(ii) Amount of loan applied for.
3. (i) Pakuthi, survey number, description (dry or wet), area, assessment, of land to be improved.
(ii) Purpose for which loan is sought.
4. (i) Is the applicant the sole owner of the land or does he own it in common with any others and, if the latter, is he the managing member of the family?
(ii) If the applicant is a joint-pattadar, have the other joint-holders consented to the proposed improvement in writing? What is the extent of the applicant's interest in the joint holding, and whether they consent to have the applicant's share sub-divided?
(iii) If the application has been made on behalf of a minor, is the application signed by his legally constituted guardian? The same particulars as to the extent and nature of the minor's interest in the land as under 3 (i) should be added here.
(iv) If the applicant is a Hindu widow, do her re

versionary heirs consent to the improvement?

5. Is the application *bona fide* and is the applicant solvent?

6. Is he in arrears to Government for land revenue or for any instalment of a loan previously obtained?

7. Security—

(a) If it is the land to be benefited—

(i) Does the site of the proposed improvement lie in the land to be improved?

(ii) The present value of the applicant's interest in the land, and, in the case of applications for loans for sinking, deepening or improving wells or tanks, where the existence of a supply of water has been proved either by boring or otherwise, the prospective increased value of that interest after the well or tank has been sunk, deepened or improved, with grounds for valuation.

(iii) Are there any pre-existing encumbrances? What are the names of the mortgagees and the amount of their claims?

(b) personal,—

(i) Names, status and solvency of sureties.

(ii) Amount agreed to be secured.

(c) If lands other than the land to be benefited—

(i) Survey number, description, extent and assess-

ment of the land and the estimated present value of the applicant's or the surety's interest with grounds for the valuation.

(ii) Whether the lands are registered in the name of the applicant or the surety and whether they are in his possession and free from encumbrances and the nature and extent of their interest in the land.

(iii) If the land is already encumbered, who are the mortgagees and what are the amounts? Does the excess of the value of the land over the amount of encumbrances cover the amount of advances to be made?

(d) If property other than land—

Its description, situation and value with positions of building, well, trees, etc., the nature and extent of pre-existing encumbrances, if any.

(e) If agricultural machinery or plant to be purchased—Description and value of such machinery or plant and how long it is likely to last.

NOTE.—Distinction should be made between land offered as security belonging to the applicant and that belonging to the sureties in case where sureties offer collateral security. If the land forms portions of a field, it should be sub-divided.

8. Objection of third parties, if any, to the proposed improvement.

9. Date on which the improvement is expected to begin to yield profit.
10. Recommendations of inspecting officers and the amount of loan recommended.

Result of verification, if any, of the lands offered as security in the Registration and Revenue offices of the taluk.

Declaration by $\frac{\text{applicant}}{\text{surety}}$ —

I the $\frac{\text{applicant}}{\text{surety}}$ for the above loan do hereby solemnly declare that the particulars recorded as above regarding the nature and extent of the encumbrances on the property offered as security are true to the best of my information and belief and that I believe that there are no other encumbrances on the property.

Decision of the officer competent to sanction the loan. (If the Tahsildar is not the competent officer, his recommendations.)

Officer conducting local enquiry.
Tahsildar.

No. 6.
Reference to Registration Department for
Encumbrance Certificate.

No. _____ Dated _____
' To. The Sub-Registrar of
Name of applicant _____

Amount of loan required _____

Particulars of land for which encumbrance certificate is required,

Name of paku-thi.	Wet or dry.	Survey No. and lett.	Extent.	Assessment.
			Acre. C.	Rs. Chs. C.

Remarks—

Tahsildar.

No. 6.
Reference to Registration Department for Encumbrance
Certificate.
Taluk Office.

No. _____ Dated _____
From The Tahsildar of _____ Taluk
To The Sub-Registrar of _____ Taluk
Sir, _____

As the undermentioned ryot has applied for a loan of Rs. _____ from Government under the Land Improvement and Agricultural loans Regulation, I have the honor to request you to be good enough to cause the necessary search to be made for encumbrances on the lands noted below and to furnish me with an encumbrance certificate at an early date.

Number and name of paku-thi.	Name of applicant.	Particulars of land offered as security.				Remarks.
		Wet or dry.	Survey	Extent	Assessment.	
			No. letter.	Acre. C.	Rs. Chs. C.	

I have the honor to be,
Sir,

Your most obedient servant,
Tahsildar.

From

The Tahsildar of Taluk.

To

The Sub-Registrar of

Date

No.

Subject

Requesting encumbrance certificate
for the land mentioned within.

No. 7.—Order granting a loan under the Land Improvement and Agricultural Loans Regulation, IX of 1934.

1. The sum of Rs. _____ No. _____ of _____ is granted to... .. caste _____ calling _____ son or *anandiravan* of _____ residing at _____ (with the consent of _____ the record of which is hereto annexed)* as loan under the Land Improvement and Agricultural Loans Regulation, IX of 1094 for the purpose of † _____ for the benefit of ‡ _____ subject to the following conditions:—

2. The conditions referred to are as follows:—

(a) (i) That the amount of the loan shall be paid to the aforesaid (name of borrower) in instalments on the execution of the necessary security bonds, the first instalment being paid on the production of the order at (here enter place at which the order may be presented for payment) or before the Tahsildar, the Assistant to the Division Peishkar, or the Division Peishkar, during their tours, and the second and subsequent instalments similarly on proof that the previous instalments have been properly utilised.

(ii) That if the first instalment has not been utilised within the period of (here enter period allowed for the first instalment) ; or

(iii) If it shall be proved to the satisfaction of the Division Peishkar that any portion of the loan has been misapplied to any other purpose than that above specified or that the whole amount of the loan has not been fully applied to the purpose for which it was granted within the period of (here enter period allowed for utilisation of full amount of the loan), the whole unpaid balance of the loan or such portion of it as the Division Peishkar (or the Government) may determine with interest at 6 per cent and costs, if any, shall be deemed to at once become due.

(iv) If, however the work should fail altogether or if the loan has not been applied to the purpose for which it was made owing to causes over which the borrower has no control, the Division Peishkar (or the Government) will determine whether repayment in whole or in part shall be required.

* To be inserted when the loan is being granted with the consent of the person having the right to make the improvement to person not having that right.

† Here describe the work to be carried out or the purpose for which the loan is applied for.

‡ Here describe the land to be benefited.

*(b) (i) That the loan with interest thereon at 6 per cent shall be repaid by equal annual instalments of Rs. one of them falling due with the kist commencing with and ending with, the first annual instalment being repayable years after the date of payment of the last instalment. [For the period in excess of 12 months intervening between the disbursement of the last portion of the loan and the date fixed for the repayment of the first instalment simple interest on the amount advanced must be paid with the first instalment of repayment]§. It shall be open to the Division Peishkar or the officer granting the loan to reduce the number of instalments and to increase the amount of the annual payment so as to recover the loan within a shorter period than herein allowed if he finds the work after completion not sufficiently durable to last for the period originally mentioned in the loan order.

(ii) Such annual payment shall be made to the Proverthikars of the pakuthies or to the Tahsildar and is in addition to the land assessment.

(iii) If default in the payment of annual instalment on account of the loan occurs and recovery cannot otherwise be made, the entire unpaid balance of the loan or such portion of it as the officer granting the loan may determine, shall be deemed to at once become due and the whole of the land specified under condition (c) or such portion of it as the officer granting the loan may deem necessary, shall be sold for the recovery of the amount with interest thereon and expenses of sale, if any.

(c) That for the repayment of the loan with interest and costs, if any, due on the same, the immovable property specified below is (in addition to the land for the benefit of which the loan is granted), hypothecated as collateral security to Government.

Division Peishkar

I have understood and agreed to the aforesaid terms and conditions.

Signature of borrower.

* As amended by Notification B. O. C. No. 1977/24 Development, dated 22-9-24.

§ To be used when the commencement of repayment is postponed for more than 12 months but not more than 30 months.

NOTE -- All immovable property hypothecated as collateral security whether by the borrower himself or by a surety or sureties should be specified in the margin of this clause (c) of the order granting the loan, and should, as well as the land to be improved, be described as nearly as may be in the manner prescribed in Section 14 of the Registration Regulation, II of 1087.

(Reverse)
Recoveries.

Amount due.		Amount paid.		Balance of instalment due.	Penal interest charged, if any.	Initials of the Tahsildar.	Remarks.
Due date.	Amount of instalment.	Date of payment.	Amount.				
1	2	3	4	5	6	7	8
	Rs.		Rs.	Rs.	Rs.		

No. 8 (a).

Security Bond to be executed by a borrower or borrowers.

THIS INSTRUMENT made the day of 109
Between of (hereinafter called "the Mortgagor")
of the one part and the Dewan of Travancore (hereinafter called
'the Mortgagee') of the other part.

Whereas the Mortgagor ^{has}~~have~~ received from the Division Peishkar
of acting for and on behalf of the Mortgagee an order
under the Land Improvement and Agricultural Loans Regulation
IX of 1094, and dated the day of 109
in virtue of which the Mortgagor ^{is}~~are~~ entitled to receive the aggregate sum of Rs as a loan from the Mortgagee for the
purpose of (here describe the work to be carried out or the object of
the loan). And whereas security for the due application of the
amount of the said loan and for the punctual repayment of the same
according to the terms of the said order is demanded by or on behalf
of the Mortgagee and in order to furnish such security the Mortga-
gor has agreed to sign these presents.

Now These Presents Witness that in consideration of the said
loan and in pursuance of the said agreement the Mortgagor doth
hereby transfer to the Mortgagee, his successors and assigns the
immovable property described in the schedule hereunder written
with the appurtenances thereto subject to redemption as hereinafter
mentioned.

And it is hereby agreed that if the Mortgagor, ^{his}~~their~~ legal representatives and assigns shall duly comply with the terms on which the said loan has been granted and shall apply the same and every part thereof in the manner provided in the said order and shall duly repay the amount of the said loan together with any interest which may have become payable thereon or on any part thereof and all costs, if any, incurred by the Mortgagee, his successors or assigns in making the said loan or otherwise in connection therewith the Mortgagee, his successors or assigns shall thereupon retransfer the said immovable property to the Mortgagor, his legal representatives or assigns or as he or they shall direct.

Provided always and it is hereby agreed that in case the Mortgagor, his legal representatives or assigns shall fail to comply with the terms on which the said loan has been granted either by applying the amount thereof or any part thereof otherwise than as in the said order provided or shall not duly repay the amount of the said loan or any part thereof or any interest thereon or on any part thereof or any such costs as aforesaid then and in any such case it shall be lawful for the Mortgagee, his successors and assigns or the Division Peishkar for the time being of _____ to sell the said immovable property or any part thereof and out of the proceeds of such sale to make good to the Mortgagee, his successors or assigns the amount which in consequence of any such default shall be payable by the Mortgagor, his legal representatives or assigns.

In Witness Whereof the Mortgagor ^{has}~~have~~ hereunto set ^{his}~~their~~ hand the day and year first above written.

The schedule above referred to.

Registration district.	Registration sub-district.	Pakuchi and muri.	If the property is house property.				If cultivable land.				
			Boundaries of the property.	Description and value of buildings and how long likely to last.	Extent of building-site and of vacant ground or com. pound.	Trees, wells, &c.	Survey number.	Wet or dry.	Extent.	Assessment.	Trees, wells, &c.
1	2	3	4	5	6	7	8	9	10	11	12
									Acres.	Rs.	

Witness :—

- (1) son or anandiravan of
 (2) son or anandiravan of

(Signature of Borrower)

pakuthi and muri of

pakuthi and muri of

Signed by the above-named
 in the presence of the Tahsildar of }

Tahsildar.

No. 8 (b).

Security Bond to be executed by a Surety for Borrower.

This instrument made the _____ day of _____ 109
 Between _____ of _____ (hereinafter called "the mortgagor") of
 the one part and the Dewan of Travancore (hereinafter called "the
 Mortgagee") of the other part.

Whereas _____ ^{has}/_{have} received from the Division Peishkar of
 _____ acting for and on behalf of the Mortgagee an order under
 the Land Improvement and Agricultural Loans Regulation, IX of
 1094, and dated the _____ day of _____ 109 in virtue of which
 the said _____ ^{is}/_{are} entitled to receive the aggregate sum of Rs. _____ as a
 loan from the Mortgagee for the purpose of (here describe the work
 to be carried out or the purpose for which the loan is to be applied).
 And Whereas security for the due application of the amount of the
 said loan and for the punctual repayment of the same according to
 the terms of the said order is demanded by or on behalf of the
 Mortgagee and in order to furnish such security the _____ Mort-
 gagor has agreed to sign these presents.

Now These Presents Witness that in consideration of the said
 loan and in pursuance of the said agreement the Mortgagor doth
 hereby transfer to the Mortgagee, his successors and assigns the
 immovable property described in the schedule hereunder written
 with the appurtenances thereto subject to redemption as hereinafter
 mentioned.

And it is hereby agreed that if the said _____, ^{his}/_{their} legal
 representatives and assigns shall duly comply with the terms on
 which the said loan has been granted and shall apply the same and
 every part thereof in the manner provided in the said order and the
 said _____ or ^{his}/_{their} legal representatives or assigns or the
 Mortgagor or his legal representatives shall duly repay the amount
 of the said loan together with any interest which may have
 become payable thereon or on any part thereof and all costs if any
 incurred by the Mortgagee, his successors or assigns in making the
 said loan or otherwise in connection therewith the Mortgagee, his

successors or assigns shall thereupon retransfer the said immovable property to the Mortgagor, his legal representatives or assigns as he or they shall direct.

Provided always and it is hereby agreed that in case the said $\frac{\text{his}}{\text{their}}$ legal representatives or assigns shall fail to comply with the terms on which the said loan has been granted either by applying the amount thereof or any part thereof otherwise than as in the said order provided or in case the said $\frac{\text{his}}{\text{their}}$ legal representatives or assigns or the Mortgagor or his legal representatives shall not duly repay the amount of the said loan or any part thereof or any interest thereon or on any part thereof or any such costs as aforesaid then and in any such case it shall be lawful for the Mortgagee, his successors and assigns or the Division Peishkar for the time being of to sell the said immovable property or any part thereof and out of the proceeds of such sale to make good to the Mortgagee, his successors or assigns the amount which in consequence of any such default shall be payable by the said $\frac{\text{his}}{\text{their}}$ legal representatives or assigns.

Provided also and it is hereby agreed that although as between the said and the Mortgagor the Mortgagor is surety only for the said yet as between the Mortgagor and the Mortgagee the Mortgagor is to be considered as a principal debtor for the principal moneys interest and costs intended to be hereby secured so that that the Mortgagor or his legal representatives shall not be released or exonerated by time being given to the said or $\frac{\text{his}}{\text{their}}$ legal representatives or by any other dealing, act, matter or thing whatsoever whereby the Mortgagor or his legal representatives as surety or sureties only for the said and $\frac{\text{his}}{\text{their}}$ legal representatives would be so released or exonerated.

In Witness whereof the Mortgagor has hereunto set his hand the day and year first above written.

The schedule above referred to.

Registra- tion Dis- trict.	Registra- tion Sub- district.	Pakuthi- and Muri.	If the property is house property				If cultivable land				
			Boundar- ies of the pro- perty.	Descrip- tion and value of buildings and how long likely to last.	Extent of build- ing site and of vacant ground or com- pound.	Trees, wells, etc.	Survey No.	Wet or dry.	Extent.	Assessment.	Trees, wells, etc.
1	2	3	4	5	6	7	8	9	10	11	12

Witness :

- (1) son or anandiravan of
(2) son or anandiravan of

Signed by the above-named in
the presence of the Tahsildar of }

Signature of surety

pakuthi and muri of
pakuthi and muri of

Tahsildar.

No. 9 (a).

Personal Security Bond to be executed by a Borrower.

Know all Men by these presents that I _____ of _____ caste
son or *anandiravan* of _____ and residing at _____ am bound to
the Dewan of Travancore in the sum of Rs. _____ (amount of
loan) to be paid to the said Dewan of Travancore or to his successors
or assigns. For which payment I bind myself, my heirs, executors,
administrators and legal representatives by these presents. Dated
this _____ Day of 109 _____.

Whereas the above bounden _____ has on the _____ day
of _____ 109 _____ received from the Division Peishkar
of _____ an order under the Land Improvement and Agri-
cultural Loans Regulation, IX of 1094, in virtue of which he is

entitled to receive the aggregate sum of Rs. (the amount of the loan) as a loan from the Government of Travancore for (here state the object of the loan). Now the condition of the above written bond is such that if the above bounden (his heirs, executors, administrators and legal representatives) shall comply with all the terms on which the said loan has been granted and shall not apply the same or any part thereof to any purpose other than ^{that} ~~these~~ for which the said loan has been granted and shall repay the said loan with any interest payable thereon by the instalments by which the same is payable on or before the respective dates prescribed for the payment of such instalments or shall in case of any default in so doing make good to the Government of Travancore the amount not exceeding the said sum of Rs. for which the said shall by reason of any such default become liable. Then the above written bond shall become void, otherwise the same shall remain in full force.

Signed by the above-named
in
the presence of the
Tahsildar of

Tahsildar.

No. 9 (b).

Personal Security Bond to be executed by a Surety.

Know All Men by these presents that $\frac{I}{we}$ of caste son or *anandiravan* of and residing at $\frac{am}{are}$ bound to the Dewan of Travancore in the sum of Rupees to be paid to the said Dewan of Travancore or to his successors or assigns. For which payment $\frac{I}{we}$ bind $\frac{myself, my}{ourselves and}$ heirs, executors, administrators and legal representatives each of us, our and each of our heirs, executors, administrators and legal representatives jointly and severally

by these presents. Dated this day of 109

Whereas of caste son or *anndiravan* of and residing at has on the day of 109 received from the Division Peishkar of an order under the Land Improvement and Agricultural Loans Regulation, IX of 1094, in virtue of which he is entitled to receive the aggregate sum of Rupees as a loan from the Government of Travancore for (here state the object of the loan). Now the condition of the above written bond is such that if the said his heirs, executors, administrators and legal representatives shall comply with all the terms on

which the said loan has been granted and shall not apply the same or any part thereof to any purpose other than $\frac{\text{that}}{\text{those}}$ for which the said loan has been granted and if the said $\frac{\text{his}}{\text{his}}$ heirs, executors, administrators or legal representatives or the above bounden or $\frac{\text{any or either of them, their or any or either of their}}{\text{his}}$ heirs, executors, administrators or legal representatives shall repay the said loan with any interest payable thereon by the instalments by which the same is repayable on or before the respective dates prescribed for the payment of such instalments or shall in case of any default in so doing make good to the Government of Travancore the amount not exceeding the said sum of $\frac{\text{Rupees for which the said}}{\text{and the}}$ and the above bounden $\frac{\text{or any or either of them shall by reason of}}{\text{such default become liable and so that although as between the said}}$ and the above bounden $\frac{\text{respectively the}}{\text{above bounden}}$ $\frac{\text{is}}{\text{are}}$ only $\frac{\text{surety}}{\text{sureties}}$ for the said yet as between the above bounden $\frac{\text{and the said Dewan of Travancore respectively the above bounden}}{\text{shall be considered as principal}}$ $\frac{\text{debtor}}{\text{debtors}}$ for the moneys intended to be hereby secured to the intent that $\frac{\text{he and his}}{\text{they and each their and each of their}}$ heirs, executors, administrators and legal representatives shall not be released or exonerated in respect of $\frac{\text{his}}{\text{their}}$ liability under the above written bond by time being given to the said $\frac{\text{his heirs, executors, administrators or legal representatives or by any act or omission of the said Dewan of Travancore, his successors or assigns or any officer of the Government of Travancore or by any other matter or thing whatsoever whereby the above bounden}}{\text{his}}$ and each of them $\frac{\text{their and each of their}}{\text{heirs, executors, administrators or legal representatives would but for this present provision be so released or exonerated. Then the above-written bond shall become void, otherwise the same shall remain in full force.}}$

signed by the above named }
in }
the presence of }

(A similar attestation for each party to the bond).

No. 9 (c).

Personal Security Bond to be used when a loan is granted under the Land Improvement and Agricultural Loans Regulation to groups of Cultivators.

Know All Men by these presents that we (names of group of cultivators to be entered here) of (the caste to be entered against each name) caste (calling of each cultivator to be entered) calling sons or *anandiravars* of (fathers' or Karanavars' names to be entered) residing at (pakuthi and muri to be entered) are bound to the Dewan of Travancore in the sum of Rupees (amount of loan) to be paid to the Dewan of Travancore, his successors or assigns. For which payment we bind ourselves and each of us our and each of our heirs, executors, administrators and legal representatives jointly and severally by these presents dated this day of 110

Whereas the above bounden (names of group of cultivators to be entered here) have on the day of one thousand received from the Tahsildar of Taluk (subject to ratification by the Division Peishkar of) an order under the Land Improvement and Agricultural Loans Regulation, IX of 1094, in virtue of which they are entitled to receive the aggregate sum of (amount of loan) Rupees as a loan from the Government of Travancore for (here state the object of the loan). Now the condition of the above-written bond is such that if the above bounden (names of group of cultivators to be entered here) and each and every of them their and each every of their heirs, executors, administrators and representatives shall comply with all the terms on which the said loan has been granted and shall not apply the same or any part thereof to any purpose other than that for which the said loan has been granted and shall repay the loan by the instalments by which is the same is repayable on or before the respective dates prescribed for the payment of such instalments or shall in case of any such default make good to the Government of Travancore the amount not exceeding the said sum of Rupees for which the said (names of group of cultivators to be entered here) or any or either of them shall by the reason of any such default become liable. Then the above-written bond shall become void, otherwise the same shall remain in full force.

Signed by the above named }
in }
the presence of

(A similar attestation for each signature of the borrowers).

ANNUITY TABLE.

SHOWING THE ANNUAL INSTALMENT WHICH WILL PAY OFF A LOAN WITH INTEREST AT 6 PER CENT
PER ANNUM IN A GIVEN NUMBER OF YEARS.

Years.		Years.																		
Rs. 5.	Rs. 10.	Rs. 25.	Rs. 50.	Rs. 100.	Rs. 200.	Rs. 300.	Rs. 400.	Rs. 500.	Rs. 600.	Rs. 700.	Rs. 750.									
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.									
1	5 4 10	10 9 7	26 8 0	53 0 0	106 0 0	212 0 0	318 0 0	424 0 0	530 0 0	636 0 0	742 0 0	795 0 0								
2	2 11 8	5 7 3	13 10 3	27 4 5	54 8 9	109 1 6	163 10 3	218 2 11	271 11 8	327 4 5	381 13 2	409 1 6								
3	1 14 0	3 11 11	9 5 9	18 11 6	37 6 11	74 13 10	112 4 8	149 11 7	187 2 5	224 9 4	262 0 4	280 11 7								
4	1 1 7	2 14 3	7 3 9	14 6 11	28 13 10	57 11 7	86 9 4	115 7 1	144 4 10	173 2 7	202 0 4	216 7 3								
5	1 1 3	2 6 0	5 15 0	11 14 0	23 11 11	47 7 10	71 3 9	94 15 8	118 11 6	142 7 5	166 3 4	178 1 3								
6	1 0 4	2 0 7	5 1 5	10 2 9	20 5 6	40 10 11	61 0 4	81 5 9	101 11 2	122 0 7	142 6 0	152 8 9								
7	0 14 4	1 12 8	4 7 8	8 15 4	17 14 8	35 13 4	55 12 0	71 10 8	89 9 4	107 8 0	125 6 7	134 5 11								
8	0 12 11	1 9 10	4 0 6	8 0 11	16 1 9	32 3 6	48 5 2	64 5 11	80 8 8	96 10 4	112 12 1	120 12 11								
9	0 11 10	1 7 7	3 10 10	7 5 8	14 11 4	29 6 8	44 1 11	58 13 3	73 8 6	88 3 10	102 15 1	110 4 9								
10	0 10 11	1 5 9	3 6 5	6 12 9	13 9 6	27 2 11	40 12 3	54 5 10	67 15 3	81 8 8	95 2 1	101 14 10								
11	0 10 2	1 4 4	3 2 9	6 5 6	12 10 11	25 5 10	38 0 9	50 11 8	63 6 7	76 1 6	88 12 5	95 1 11								
12	0 9 7	1 3 2	2 15 9	5 15 6	11 5 0	22 9 11	35 12 10	47 11 9	59 10 8	71 9 8	83 8 7	89 8 0								
13	0 9 1	1 2 1	2 13 3	5 10 6	11 5 0	22 9 11	35 12 10	47 11 9	59 10 8	71 9 8	83 8 7	89 8 0								
14	0 8 8	1 1 3	2 11 1	5 6 1	10 12 2	21 8 4	32 4 6	43 0 8	53 12 10	64 9 0	75 5 2	80 11 3								
15	0 8 3	1 0 6	2 9 8	5 2 5	10 4 10	20 9 7	30 14 5	41 3 2	49 7 10	59 6 3	69 4 7	74 3 9								
16	0 8 0	0 15 11	2 7 8	4 15 3	9 14 5	19 12 9	29 11 2	39 9 6	49 7 10	59 6 3	69 4 7	74 3 9								
17	0 7 8	0 15 4	2 6 3	4 12 5	9 8 9	19 1 6	28 10 3	38 3 0	47 11 9	57 4 6	66 13 3	71 9 8								
18	0 7 5	0 14 10	2 5 0	4 9 11	9 3 10	18 7 7	27 11 5	36 15 2	46 2 11	55 6 9	64 10 6	69 4 5								
19	0 7 3	0 14 5	2 3 11	4 7 9	8 15 5	17 14 10	26 14 3	35 13 8	44 13 1	53 12 6	62 11 11	67 3 8								
20	0 7 0	0 14 0	2 2 11	4 5 10	8 11 7	17 7 1	26 14 3	34 14 2	43 9 8	52 5 3	61 0 9	65 6 6								
21	0 6 10	0 13 8	2 2 1	4 4 1	8 8 1	17 0 1	25 8 2	34 0 2	42 8 3	51 0 3	59 8 7	63 12 4								
22	0 6 8	0 13 3	2 1 1	4 2 2	8 4 3	16 8 6	24 12 9	33 0 11	41 5 2	49 9 5	57 13 3	61 15 9								
23	0 6 6	0 13 0	2 0 6	4 1 0	8 1 11	16 3 10	24 5 8	32 7 7	40 7 6	48 11 4	56 13 3	60 14 2								
24	0 6 5	0 12 10	1 15 11	3 15 10	7 15 7	15 15 1	23 14 7	31 14 1	39 13 7	47 13 1	55 12 7	59 12 4								
25	0 6 4	0 12 7	1 15 4	3 14 8	7 13 3	15 10 5	23 7 7	31 4 9	39 1 11	46 15 1	54 12 4	58 10 11								
26	0 6 2	0 12 4	1 14 10	3 13 7	7 11 1	15 6 2	23 1 3	30 12 3	38 7 4	46 2 5	53 13 6	57 11 0								
27	0 6 1	0 12 2	1 14 4	3 12 7	7 9 2	15 2 3	22 11 5	30 4 6	37 13 8	45 6 9	52 15 11	56 12 5								
28	0 6 0	0 12 0	1 13 11	3 11 9	7 7 6	14 14 11	22 6 4	29 13 10	37 5 3	44 12 8	52 4 2	55 13 10								
29	0 5 11	0 11 10	1 13 6	3 10 11	7 5 9	14 11 6	22 1 3	29 7 0	36 12 8	44 2 5	51 8 2	55 3 0								
30	0 5 10	0 11 8	1 13 1	3 10 2	7 4 4	14 8 7	21 12 10	29 1 1	36 15 4	43 9 7	50 13 10	54 8 0								

TABLE SHOWING THE INTEREST ON CERTAIN SPECIFIED
SUMS AT 6 PER CENT. PER ANNUM.

Principal.	Interest			Principal.	Interest		
	Rs.	As.	P.		Rs.	As.	P.
1 pie.	0	0	06	1 Rupee.	0	0	11.52
2 pies.	0	0	12	2 Rupees.	0	1	11.04
3 "	0	0	18	3 "	0	2	10.56
4 "	0	0	24	4 "	0	3	10.80
5 "	0	0	30	5 "	0	4	9.60
6 "	0	0	36	6 "	0	5	9.12
7 "	0	0	42	7 "	0	6	8.64
8 "	0	0	48	8 "	0	7	8.16
9 "	0	0	54	9 "	0	8	7.68
10 "	0	0	60	10 "	0	9	7.20
11 "	0	0	66	20 "	1	3	2.4
1 anna.	0	0	72	30 "	1	12	9.6
2 annas.	0	0	1.44	40 "	2	6	4.8
3 "	0	0	2.16	50 "	3	0	0
4 "	0	0	2.88	60 "	3	9	7.2
5 "	0	0	3.60	70 "	4	3	2.4
6 "	0	0	4.32	80 "	4	12	9.6
7 "	0	0	5.04	90 "	5	6	4.8
8 "	0	0	5.76	100 "	6	0	0
9 "	0	0	6.48	200 "	12	0	0
10 "	0	0	7.20	300 "	18	0	0
11 "	0	0	7.92	400 "	24	0	0
12 "	0	0	8.64	500 "	30	0	0
13 "	0	0	9.36	600 "	36	0	0
14 "	0	0	10.08	700 "	42	0	0
15 "	0	0	10.80	750 "	45	0	0

NOTIFICATION.

Dis. No. 1126 of 21/Development.

The following amendments are made in the Land Improvement and Agricultural Loans Rules passed by the Government of His Highness the Maha Raja under date the 30th April 1921, corresponding to the 18th Medam 1096 :—

(1) Substitute “ Rs. 200 ” for “ 100 ” occurring in the first line of the 2nd paragraph of Section XII B of the Rules ; and omit the following proviso from the above paragraph :—“ provided that the annual assessment or in the case of *Kanom* tenants of *Jenmom* lands, the annual rent of the land belonging to the applicant or of the land belonging to him and to his co-sureties is not less than one-fifth of the amount of the loan applied for ”.

(2) Substitute “ the land or lands to be benefited or offered as security ” for the words “ the land ” occurring in line 6 of Section XV of the Rules ; and insert “ if necessary ” between “ shall ” and “ inspect ”.

Huzur Cutcherry,
Trivandrum, 2nd September 1921. } (By order),
R. KRISHNA PILLAI,
Ag. Chief Secretary to Government.

NOTIFICATION.

R. Dis. No. 1160 of 21/Development.

Under sanction of His Highness the Maha Raja the following amendments are made in the Land Improvement and Agricultural Loans Rules passed under date the 30th April 1921 corresponding to the 18th Medam 1096.

Rule II. Substitute for the first sentence of para 2.

“ Loans of sums above Rs. 2,000 and below Rs. 5,000 shall be sanctioned by the Land Revenue and Income Tax Commissioner and of sums of Rs. 5,000 and above by Government.”

Rule XIII. Substitute the following for the existing para 3.

“ Provided also that in the case of loans sanctioned by the Land Revenue and Income Tax Commissioner or the Government, the Division Peishkar should not exercise these powers without obtaining the previous sanction of the Land Revenue and Income Tax

Commissioner or the Government, as the case may be. An appeal will lie to the Land Revenue and Income Tax Commissioner from the order of the Peishkar under this Rule and to Government from the order of the Land Revenue and Income Tax Commissioner, provided the appeal is preferred within 30 days of the receipt of the order by the person aggrieved."

Rule XXI. Substitute for the last sentence.

"In the case of loans exceeding Rs. 2,000 the order will be issued by the Division Peishkar after obtaining the sanction of the Land Revenue and Income Tax Commissioner or the Government, as the case may be."

Rule XXIII. Substitute the following for the first sentence of para 2.

"If it should then be found that the work has not been carried out in substantial conformity with the proposals made or that the loan has not been applied for the purpose for which it was made, the Division Peishkar or in the case of loans sanctioned by the Land Revenue and Income Tax Commissioner or the Government, the Land Revenue and Income Tax Commissioner or the Government, as the case may be, may either require immediate repayment of the whole amount advanced with interest at $6\frac{1}{4}$ per cent and costs, if any, or alter the instalment fixed under Rule VI, so as to ensure repayment of the loan within the period for which the improvement is likely to last."

	(By order),
Huzur Cutcherry,	R. KRISHNA PILLAI,
Trivandrum, 6th October 1921. }	Ag. Chief Secretary to
	Government.

NOTIFICATION.

R. Dis. No. 873 of 24/Development.

It is hereby notified that para XVII of the Rules passed under Sections 3, 4 and 10 of the Land Improvement and Agricultural Loans Regulation, IX of 1094, is modified as follows :—

Rule XVII. Delete the words "and where loans are to be repaid in more than one instalment, the sum given shall be such that no instalment will include a fraction of a rupee" occurring in this Rule.

	(By order),
Huzur Cutcherry,	R. KRISHNA PILLAI,
Trivandrum, 7th May 1924. }	Chief Secretary to Government.

NOTIFICATION.

R. O. C. No. 1977 of 24/Development.

Under sanction of Her Highness the Maha Rani Regent it is hereby notified that the rate of interest on loans issued on and after the 1st Chingam 1100, under the Land Improvement and Agricultural Loans Rules dated 30th April 1921, is reduced from $6\frac{1}{4}$ per cent to 6 per cent per annum with effect from the 1st Chingom 1100. The Agricultural Loans Rules and the forms annexed thereto are amended as follows :—

In line 1 of Clause (1) of Rule III, for the figure ' $6\frac{1}{4}$ ' substitute '6'.

In line 7 of paragraph 2 of Rule XXIII, for the figure ' $6\frac{1}{4}$ ' substitute '6'.

In line 1 of Clause (b)(i) of paragraph 2 of Form No. 7—order granting a loan, for ' $6\frac{1}{4}$ ' substitute '6'.

(By order),

Huzur Cutcherry,	}	R. KRISHNA PILLAI,
Trivandrum, 22nd September 1934.		Chief Secretary to Government.

NOTIFICATION.

R. O. C. No. 1977 of 24/Development.

In exercise of the powers conferred on Government by Rule XXVI of the Land Improvement and Agricultural Loans Rules, dated the 30th April 1921, it is hereby notified that, as a special case, in connection with flood reconstruction, the minimum of loans to be granted under Section 4 of Regulation IX of 1094 is reduced to Rs. (10) ten and the maximum of loans in an individual case to be given either under Section 3 or under Section 4 of the aforesaid Regulation is fixed at Rs. (500) five hundred.

(By order),

Huzur Cutcherry,	}	R. KRISHNA PILLAI,
Trivandrum, 22nd September 1924.		Chief Secretary to Government.

REGULATION X OF 1094.

Rules & Notifications.

NOTIFICATION.

Dis. No. 257 of 1921/Land Revenue.

Under Section 32, clause (a) of the Travancore Survey and Boundaries Regulation, X, of 1094, the following Rules regarding the description of the survey marks, and the maintenance, renewal and repair of such marks, are passed with the sanction of His Highness the Maha Raja, in supersession of the Rules dated the 24th December 1914.

[1. Survey marks shall ordinarily be of the following description and shall be set up at the points indicated:—

DESCRIPTION.

(a) *Theodolite stones.* Stones of durable quality, roughly squared, of dimensions measuring $3' \times 9'' \times 9''$ for village boundaries, $2'-6'' \times 8'' \times 8''$ for *khandom lines*, and $2' \times 6'' \times 6''$ for sub-*khandoms* and minor circuits, with a plummet hole $\frac{3}{4}''$ deep cut on the top and a shank mark $\frac{1}{4}''$ deep cut on one of the sides.

(b) *Field stones.* Stones of durable quality, roughly squared, of dimensions measuring $2' \times 6'' \times 6''$ with a shank mark cut $\frac{1}{4}''$ deep on one of the sides.

POSITION.

At the places which are marked on the village map or other records prepared at the time of survey as stations at which the theodolite has been set up.

At the bends and trijunctions on the boundaries of the survey fields and sub-divisions (including Revenue fields).

EXCEPTIONS.

(1) Survey marks which have been duly planted under proper authority before the issue of these Rules shall be deemed to be of the prescribed description.

(2) In *Punjapadom* lands and backwaters the size of the demarcation stones shall be increased. Theodolite stones shall be 8" square and 5 to 8 ft. long according to the needs of the locality and field stones shall be of dimensions varying from $4' \times 6'' \times 6''$ to $8' \times 8'' \times 8''$ according to the needs of the locality.

When the water is, however, too deep even for stones of the above mentioned size being planted, hard and stout cocoa-nut stems

with the shank mark painted in tar near the top shall be planted firmly so that a length of at least 4 feet may be buried under the ground and 2 feet may be visible at high tide.]*

†(3) In places where there are stones duly planted by the Public Works Department on the sides of rivers, canals, roads and other *poramboles* under the control of that department, such stones will be considered as survey marks planted under section 3 (vi) of the Regulation. In these cases, no fresh survey field-stones need be planted by the Revenue or the Survey Department.

2. The following symbols shall also be cut on the Theodolite stones to facilitate identification:—

(a) On a Theodolite stone at the village tri-junction, a triangle ($\frac{1}{4}$ inch deep) enclosing the plummet hole.

(b) On a Theodolite stone at any other point on the village boundary, two lines ($\frac{1}{4}$ inch deep) one on either side of the plummet hole, in the direction of the boundary line.

(c) On a Theodolite stone on the *khandam* line, a circle ($\frac{1}{4}$ inch deep) enclosing the plummet hole.

3. Every owner or occupant of land which has been surveyed and is not at the disposal of Government shall be bound to maintain in good repair, and renew, if missing, all survey marks situated on or within the boundaries of his holding as indicated below:—

POSITION OF SURVEY MARK.	PARTY RESPONSIBLE.
(a) When the stone is situated within the boundaries of an occupied registered field or sub-division.	The owner or occupant of that field or sub-division.
(b) When the stone is situated on the boundary between a <i>poramboke</i> field or sub-division and a registered field or sub-division.	The owner or occupant of the registered field or sub-division.
(c) When the stone is situated on the boundary between two or more registered survey fields or sub-divisions.	The owner or occupant of the field or sub-division on whose northern or eastern boundary the stone is situated.

4. A stone shall be deemed to require repair, when (a) it is out of the ground, or buried less than $\frac{2}{3}$ of its length, or entirely covered by earth or overgrown by vegetation, or (b) it is out of its correct position.

* As amended by Notification Dis. No. 1336 of 21/Revenue, dated 4-9-21.

† Inserted by Notification Dis. No. 947-2 of 23/Revenue, dated 24/27-7-23.

5. Every owner or occupant shall be bound to renew or repair the stones referred to in Rules 3 and 4 within 15 days of such stones being notified by the Pakuthy Accountant or other officer appointed for the purpose to be in need of renewal or repair.

6. In the event of default on the part of the owner or occupant, the Pakuthi Accountant or other officer appointed for the purpose shall execute the necessary repairs and renewals, and may clear, by cutting down or removing any trees, jungle, fences or standing crops or other material obstruction, the boundaries or other lines the clearance of which may be necessary for the purpose.

7. The cost of renewing a missing stone under Rule 6, shall comprise the following items :—

(1) The actual cost at the village depot, of a stone of the required size and description, which cost shall be fixed at a uniform rate for each Taluk according to the terms of the agreement with the contractor;

(2) The actual cost of hired labour employed for conveying the stone from the village depot to the land and planting it; and

(3) A fixed charge for the time and labour of the Government maintenance staff, which charge shall be calculated at 14 chs. for each stone.

8. The cost of repairing a stone under Rule 6 shall comprise the following items :—

(1) The actual cost of hired labour, if any, employed for clearing jungle and planting the stone correctly, and

(2) a fixed charge of 14 chackrams for the time and labour of the Government staff.

9. When action is taken under Rule 6, the cost of renewals and repairs calculated according to Rules 7 and 8 shall be recovered as an arrear of land revenue from the owners or occupants responsible for the maintenance of survey marks as per para 3 above.

Huzur Cutcherry. } (By order),
Trivandrum, 19th February 1921. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 257 of 1921/Land Revenue.

With the sanction of His Highness the Maha Raja, the following Rules regarding the collection and record of information in respect of lands surveyed or to be surveyed, are passed under Section 32, clause (b) of the Travancore Survey and Boundaries Regulation, X of 1094.

1. When the survey officer has published a notification under Section 6 (1) or Section 18 of the Regulation in respect of any land about to be surveyed, such officer or any subordinate of such officer, not below the grade of Field Surveyor, may, by written notice, call upon any person claiming to be interested in such land :—

(a) to attend either in person or by agent at a specified place and time and from time to time thereafter, in order to point out boundaries and supply information in connection therewith;

(b) to produce before such officer or subordinate for inspection and registry all grants, title-deeds and other documents, relevant, in his opinion, to the survey.

2. The survey officer or the said subordinate of such survey officer may, by written notice, call upon the village officers to produce the village records and also to attend during the survey, whenever necessary.

3. For every village, estate, or other defined local area, the following records shall be prepared by the survey officer before the completion of the survey of such village, estate or other defined local area is notified under Section 11 (4) or 21 (1):—

(1) Field Register showing the number and area of each survey field and sub-division and, as far as ascertainable, the tenure and ownership of the same.

(2) Record of measurement or field-measurement book plotted to scale and showing the measurements for each field and sub-division.

(3) Map plotted to scale showing all survey fields with important topographical details. The records shall be authoritative record of all orders passed in undisputed cases under Section 11 (1) and (2) of the Regulation.

(By order),

Huzur Cutcherry,
Trivandrum, 19th February 1921. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 257 of 1921/Land Revenue.

With the sanction of His Highness the Maha Raja, the following Rules are passed under Section 32, clause (c) of the Travancore Survey and Boundaries Regulation, X of 1094, for prescribing and limiting the powers and duties of officers conducting proceedings under the Regulation and for regulating their procedure :—

Class of officers empowered.	Section of the Regulation under which powers are given.	Brief description of the powers conferred.
Superintendent, Travancore Survey and Assistant Superintendent, Travancore Survey.	All the powers under the Regulation.	
Sub-Assistants of Survey and Head Surveyors.	[Section 6.	Publication of notification of commencement of survey.
	Section 7 (1).	Employment of hired labour for the purpose of survey.
	Section 7 (2).	Apportioning the cost of hired labour employed.
	Section 8.	Provision of suitable marks and apportioning the cost incurred.
	Section 11 (1) & (2).	Ordering the demarcation of boundaries.
	Section 11 (3).	Enquiring into boundary disputes. Giving notice to registry-holders of orders passed under Section 11.
	Section 12 (1).	
	Section 16 (1).	Communication of the order imposing demarcation and survey charges.
	Section 29.	Powers to summon witnesses and require production of documents.] * .

* As amended by Notification Dis. No. 334 of 22/Revenue, dated 11-3-22.

2. The proceedings of all officers authorised to conduct proceedings under Section 29 of the Regulation shall be summary, but shall be governed, so far as may be practicable, by the following provisions in the Code of Civil Procedure:—

(a) As to the service of summonses—Sections 68 to 71, 74 to 81, 82 to 86 ;

(b) As to summoning parties and witnesses and enforcing their attendance—Sections 60, 62, 63, 65, 90, 95, 96, 99 to 104, 154 to 158, 160 to 173 ;

(c) As to the examination of parties and witnesses—Sections 174, 176, 178 to 183, 186 to 188, 368 to 370 ;

(d) As to the production of documents—Sections 66, 123 to 140, 159 ;

Provided that

First. The power of imposing fine under Sections 165 and 169 of the Code of Civil Procedure shall not be exercised by any officer below the grade of the Assistant Superintendent of Survey.

Second. The amount of fine shall in no case exceed Rupees fifty.

(By order).

Huzur Cutcherry,
Trivandrum, 19th February 1921. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 257 of 1921/Land Revenue.

With the sanction of His Highness the Maha Raja, the following Rules are passed under Section 32, clause (d) of the Travancore Survey and Boundaries Regulation, X of 1094, for the publication of all notifications issued under the Regulation, and for the issue and service of all orders, communications and notices to be issued, communicated, given or served under the Regulation.

1. All notifications, required under Sections 4 (1), 5, 6, 9, 11 (4), 14, 17 and 18 of the Regulation, shall be published in the Government Gazette.

2. The communications required under Sections, 11 (3), 12 (2), 16 (1), except in cases falling under Sections 14, 24 (2) and 24 (3) shall be issued in *writing*.

The notices required by Section 12 (1), to be issued in respect of every order passed under Section 11 (1) and (2), shall be in the form of an extract from the Land Register relating to the holding.

Every such communication or notice shall be accompanied by an acknowledgment form, which should be signed, by the party in token of the receipt of the communication or notice, and returned to the officer who issued it.

3. All notices issued, under Sections 12 (1) (c), 24 (1) and 24 (4) shall be issued in duplicate, the original for signature and return to the officer who issued it and the duplicate for retention by the party to whom the notice was issued.

4. When the registered-holder or other person on whom any of the notices or communications referred to in Rules 2 and 3 is to be served is absent, service may be effected by delivering the notice or communication to some adult male member of his family at his usual place of abode or to his authorised agent or by affixing it on some conspicuous part of his last known residence or on some conspicuous part of the land to which the notice or communication relates. When service is effected by so affixing the notice, the serving officer shall note the method of service on the printed form of acknowledgment or duplicate, which is returned to the office issuing the notice or communication.

(By order),

Huzur Cutcherry, } N. RAJARAM ROW,
Trivandrum, 19th February 1921. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 257 of 1921/Land Revenue.

With the sanction of His Highness the Maha Raja, the following Rules are passed under Section 32, clause (e) of the Travancore Survey and Boundaries Regulation, X of 1094, for the apportionment of charges incurred under Sections 7 and 8 of the Regulation :—

1. During the survey, it shall be the duty of every registered-holder of land (i) to clear the northern and eastern boundaries of his land and the interior chain lines, (ii) to plant the survey marks

on the northern and eastern boundaries and (iii) to clear, and to plant survey marks on the western and southern boundaries also, if they adjoin *pōramboke* or Government waste.

2. The cost that may be incurred by Government on account of his default in performing these duties, shall be recovered at the following rates :--

- | | | |
|-----|--------------------------------------------|--------------------------------------------------------------------------------------------------------|
| I. | For clearing boundaries and interior lines | ... The actual cost incurred for line-clearing. |
| II. | For providing survey marks | ... Seven chackrams, per each survey mark and fourteen chackrams on account of the labour to plant it. |

3. Flag-holders and chainmen will be engaged by Government ; and the cost thereof shall be recovered, at a fixed rate per acre measured as may be determined from time to time by Government according to circumstances.

(By order),
N. RAJARAM ROW,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 19th February 1921. }

NOTIFICATION.

Dis. No. 257 of 1921/Land Revenue.

With the sanction of His Highness the Maha Raja, the following Rules are passed under Section 32, clause (f) of the Travancore Survey and Boundaries Regulation, X of 1094 prescribing fees payable for processes issued and copies granted under the Regulation:—

1. All communications and notices issued under the Regulation shall ordinarily be served by the peons attached to the officer in charge of the Survey Party or to his subordinates; and no fees shall be charged for such service.

2. The summonses issued to parties and witnesses shall also be served by the peons mentioned above; but fees according to the sub-joined scale shall be levied and credited to Government.

Nature of process.	Amount leviable by survey officer in exercise of original jurisdiction.			Appellate jurisdiction.		
	Re.	chs.	c.	Re.	chs.	c.
For each summons						
(a) to a single defendant, respondent or witness,	0	14	0	1	0	0
(b) to every additional defendant, respondent or witness, residing in the same <i>kara</i> or <i>muri</i> , if the process be applied for at the same time.	0	7	0	0	14	0

3. The grant of copies of orders passed under Sections 11, 12 and 16 of the Regulation shall be regulated by the general rules for the preparation and issue of copies of records to parties laid down in Notification Dis. No. 756 of 21/Revenue, dated 26th July 1921 and the amendments thereto.*

(By order),

Huzur Cutcherry,
Trivandrum, 19th February 1921. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 309 of 1921/Land Revenue.

Under sanction of His Highness the Malia Raja, it is hereby notified that the following is substituted for the sub-para to Exception 2 to Rule 1 of the Rules under Section 32 (a) of the Travancore Survey and Boundaries Regulation, X of 1094, dated the 19th February 1921, regarding the description of the survey marks and the maintenance, renewal and repair of such marks and published at page 76 of the Survey Departmental sheet of the Government Gazette, dated the 22nd February 1921 :—

“When the water is, however, too deep even for stones of the above-mentioned size being planted, hard and stout cocoanut stems with the shank mark painted in tar near the top shall be planted firmly so that a length of at least four feet may be buried under the ground and two feet may be visible at high tide”.

(By order),

Huzur Cutcherry,
Trivandrum, 12th March 1921. } N. RAJARAM ROW,
Chief Secretary to Government.

* As amended by Notification Dis. No. 527 of 23/Revenue, dated 22-6-23.

NOTIFICATION.

Dis. No. 310 of 1921/Land Revenue.

With the sanction of His Highness the Maha Raja and in exercise of the powers conferred by Section 4 of the Travancore Survey and Boundaries Regulation, X of 1094, the following officers viz., (1) Assistant Tahsildars. (2) Taluk Surveyors. (3) Proverthicar, and (4) Pakuthi Accountants (permanent and temporary), are hereby appointed, under clause (1) of the above mentioned Section 4 to be "Survey Officers" under the above said Regulation.

Government direct further, under clause 2 of the above-mentioned Section 4, that these officers shall exercise and perform the powers and duties of a "Survey Officer" within the local limits noted below against each.

<i>Name of officer.</i>	<i>Limits of jurisdiction.</i>
(1) Assistant Tahsildar	} The Taluk in which he is posted for duty.
(2) Taluk Surveyor	
(3) Proverthicar	} The Pakuthi in which he is posted for duty.
(4) Pakuthi Accountant	
(By order),	
Huzur Cutcherry,	} N. RAJARAM ROW,
Trivandrum, 12th March 1921.	
	<i>Chief Secretary to Government.</i>

NOTIFICATION.

Dis. No. 310-1 of 21/Land Revenue.

Under Section 5 of the Travancore Survey and Boundaries Regulation, X of 1094, Government hereby direct the survey of all Government lands in the State, in which sub-divisions, (including *porambokes*) have been already effected either during the Settlement or subsequent thereto, on account of *pokkuvaravu*, land acquisition, *puduvai* registry &c.; also the survey, whenever required, of all Government lands in which sub-divisions have to be effected in the future owing to the above-mentioned causes.

(By order),
 Huzur Cutcherry, } N. RAJARAM ROW,
 Trivandrum, 12th March 1921. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 310-2 of 21/Land Revenue.

In continuation of Notification No. 257/Land Revenue, dated 19th February 1921, the following Rules are passed, with the sanction of His Highness the Maha Raja, under Section 32, clause (c), of the Travancore Survey and Boundaries Regulation, X of 1094, for prescribing and limiting the powers of officers conducting proceedings under the Regulation and for regulating their procedure :

Class of officers empowered.	Section of the Regulation under which powers are given.	Brief description of the powers conferred.
Assistant Tahsildar	7 (1) and (2)	Employment of hired labour for survey ; and charging cost to registered holders.
	8	Provision of suitable survey marks.
	11 (1) and (2)	Ordering the demarcation of boundaries.
	11 (3)	Enquiring into boundary disputes.
	12 (1)	Giving notice to registered-holders of orders passed.
	29	Power to summon witnesses and require production of documents.
Taluk Surveyor Proverthicar Pakuthy Accountant }	7 (1) and (2)	Employment of hired labour for survey and charging cost to registered holders.
	8	Provision of suitable survey marks.

(By order),

Huzur Cutcherry, } N. RAJARAM ROW,
Triyandrum, 12th March 1921. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 799 of 1921/Revenue.

In supersession of Notification Dis. No. 257 of 1921/ Revenue, dated the 19th February 1921, and with the sanction of His Highness the Maha Raja, the following rules are passed under Section 32, clause (g) of the Travancore Survey and Boundaries Regulation, X of 1094 regarding the survey of all settlement, post-settlement and current sub-divisions, necessitated by *pokkuvaravu*, land acquisition, *karampathippu*, *puduvai* registry etc,

1. All old sub-divisions, settlement and post-settlement, shall be demarcated and surveyed, at least whenever they are involved in current cases.

2. All new sub-divisions shall be duly demarcated, surveyed and plotted before they are sanctioned by the Tahsildars or other officers authorised for the purpose.

3. In the survey of these sub-divisions, renewals and repairs of old survey marks will be governed by the Rules passed under clause (a) of Section 32, and planting of new survey marks, clearing of boundaries and interior lines will be governed by the Rules passed under clause (e) of Section 32.

4. Flag-holders and chainmen shall be engaged by Government and the cost thereof shall be recovered at a fixed rate of (14) fourteen chackrams per sub-division.

5. The parties will in return be given a copy of the sub-division sketch free of cost.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 31st August 1921. } *Ag. Chief Secretary to Govern-*
ment.

NOTIFICATION.

Dis. No. 1336 of 1921/Revenue.

In continuation of Notification Dis. No. 309 of 1921/Revenue, dated the 12th March 1921, amending the sub-para under Exception (2) of Rule 1 of the Rules regarding the description of survey marks and the maintenance, renewal and repair of such marks published at pages 76 and 77 of Part IV of the Government Gazette, dated the 22nd February 1921, it is hereby notified, with the sanction of His Highness the Maha Raja, that Rule 1 is further amended as follows, the amended portions being shown in italics :—

1. Survey marks shall ordinarily be of the following description and shall be set up at the points indicated :—

DESCRIPTION.

POSITION.

(a) *Theodolite Stones.* Stones of durable quality, roughly squared, of dimensions measuring $3' \times 9'' \times 9''$ for village boundaries, $2' - 6'' \times 8'' \times 8''$ for *khandom* lines and $2' \times 6'' \times 6''$ for sub-*khandoms* and minor circuits, with a plummet hole $\frac{3}{4}''$ deep cut on the top and a shank mark $\frac{1}{4}''$ deep cut on one of the sides.

At the places which are marked on the village map or other records prepared at the time of survey as stations at which the theodolite has been set up.

(b) *Field Stones.* Stones of durable quality, roughly squared, of dimensions measuring $2' \times 6'' \times 6''$ with a shank mark cut $\frac{1}{4}''$ deep on one of the sides.

At the bends and tri-junctions on the boundaries of the survey fields and sub-divisions (including Revenue fields.)

EXCEPTIONS.

(1) Survey marks which have been duly planted under proper authority before the issue of these Rules shall be deemed to be of the prescribed description.

(2) In *Punjapadom* lands and backwaters the size of the demarcation stones shall be increased. *Theodolite stones shall be 8" square and 5 to 8 ft long according to the needs of the locality and field stones shall be of dimensions varying from 4' x 6" x 6" to 8' x 8" x 8" according to the needs of the locality.*

When the water is, however, too deep even for stones of the above mentioned size being planted, hard and stout *cocoanut stems* with the shank mark painted in tar near the top shall be planted firmly so that a length of at least 4 feet may be buried under the ground and 2 feet may be visible at high tide.

(By order),

Huzar Cutcherry, Trivandrum,
4th September 1921.

R. KRISHNA PILLAI,
Ag. Chief Secretary to Govern-
ment.

RULES.

* Dis. No. 115 of 1922/Revenue.

IN VIRTUE OF THE POWERS VESTED UNDER SECTIONS 14 AND 32 OF THE TRAVANCORE SURVEY AND BOUNDARIES REGULATION, X OF 1094, AND IN EXERCISE OF THE GENERAL POWERS VESTED IN THEM, THE GOVERNMENT OF HIS HIGHNESS THE MAHA RAJA ARE PLEASED TO MAKE THE FOLLOWING RULES FOR THE MAINTENANCE OF LAND RECORDS, IN SUPERSESSION OF THE RULES, DATED THE 24TH DECEMBER 1914.

PART I.

SURVEY MARKS.

1. Survey marks shall ordinarily consist of two classes :—

(1) Theodolite stones.

(2) Field stones.

2. (1) Theodolite stones are the marks placed at stations where the theodolite is set up, whether on the village boundary or on that of the *khandoms*, minor circuits, &c. Their positions are marked on the village map and measurement sketches.

(2) Field stones are the marks placed at the bends and trijunctions on the boundaries of survey fields and sub-divisions ; and include boundary, *khandom* and other offset stones. Their positions are marked on the village map and measurement sketches.

3. The above two classes of stones shall be of the following descriptions and dimensions :—

(1) Theodolite stones—of durable quality, roughly squared, of dimensions measuring $3' \times 9'' \times 9''$ for village boundaries, $2'—6'' \times 8'' \times 8''$ for *khandom* lines and $2' \times 6'' \times 6''$ for sub-*khandoms* and minor circuits with a plummet hole $\frac{3}{4}''$ deep cut on the top and a shank mark $\frac{1}{4}''$ deep cut on one of the sides.

(2) Field stones—of durable quality, roughly squared, of dimensions measuring $2' \times 6'' \times 6''$ with a shank mark cut $\frac{1}{4}''$ deep on one of the sides.

Exception I.—Survey marks which have been duly planted under proper authority before the issue of these rules, if they are not below $2'—6'' \times 6'' \times 6''$ in the case of theodolite stones and $1'—8'' \times 4'' \times 4''$ in the case of field stones, shall be deemed to be of the prescribed dimensions or description and need not be replaced on that account ; but when a stone is missing, the new stone to be put in its place shall invariably be of the prescribed size and description.

Exception 2.—In *Punjabdom* lands and backwaters, theodolite stones shall be 8" square and 5 to 8 feet long according to the needs of the locality and field stones shall be of dimensions varying from 4' x 6" x 6" to 8' x 8" x 8" according to the needs of the locality. When the water is however too deep even for stones of the above mentioned size being planted, hard and stout cocoanut stems with the shank mark painted in tar near the top shall be planted firmly, so that a length at least of 4 feet may be buried under the ground, and 2 feet may be visible at high tide.

Exception 3.—In places where there are stones duly planted by the Public Works Department on the sides of rivers, canals, roads and other *porambokes* under the control of that department, such stones will be considered as survey marks planted under Section 3 (vi) of the Regulation. In these cases, no fresh survey field-stones need be planted by the Revenue or the Survey Department.*

(3) The following symbols shall also be cut on the theodolite stones to facilitate identification:—

(a) On a theodolite stone at the village trijunction, a triangle ($\frac{1}{4}$ inch deep) enclosing the plummet hole.

(b) On a theodolite stone at any other point on the village boundary, two lines ($\frac{1}{4}$ inch deep) one on either side of the plummet hole, in the direction of the boundary line.

(c) On a theodolite stone on the *khandom* line, a circle ($\frac{1}{4}$ inch deep) enclosing the plummet hole.

4. The responsibility to maintain the survey marks in good repair, and renew them, if missing, shall rest on the persons as indicated below:—

Position of survey mark.

Person responsible.

(a) When the mark is situated within the boundaries of a registered field or sub-division.

The registered-holder of that field or sub-division.

(b) When the mark is situated on the boundary between a *poramboke* field or sub-division and a registered field or sub-division.

Do.

(c) When the mark is situated on the boundary between two or more registered survey fields or sub-divisions.

The registered-holder of the field or sub-division on whose northern or eastern boundary the mark is situate.

* As amended by Notification Dis. No. 947-1 of 23/ Revenue, dated 24-7-23.

5. (1) In every case where survey marks have to be repaired or renewed by registered-holders, the Accountant or Assistant Tahsildar or other officer appointed for the purpose shall give notice to the registered-holder concerned in Form I A hereto annexed, calling upon him to repair or renew the same within seven days of the service of the notice on him either (a) personally or (b) by affixture at his ordinary residence or place of business and in the Pakuthi Cutcherry.

(2) On failure or refusal of the registered-holder to comply with the requisition, the necessary work shall be done by the Accountant or Assistant Tahsildar or other officer appointed for the purpose, and the cost thereof shall be recovered as an arrear of land revenue as provided in Section 10 of Regulation X of 1094.

6. A Stone Register shall be maintained by the Accountant in the following form for all the stones on the boundaries of *poramboke* lands :—

Survey No. and its sub-division No. or letter.	Serial No. of the stones in the field.	Whether theodolite (A) or field (B) stone.	Survey No. of the field or sub-division, the registered-holder of which are responsible for the maintenance of the stone.	Year 110 M. E.		
				Accountant's date of inspection and result.	If renewed or repaired by registered holder, date of verification by Accountant.	Initials of the inspecting Officers in token of renewal or repair executed by them or in verification of Accountant's entry in column 6.
1	2	3	4	5	6	7

Note.—Each stone should have a separate line in the Register.

7. (1) The Accountant shall first prepare from the Settlement Register a list of all *porambokes* in the Pakuthi. He shall then correctly refix the boundaries of the *porambokes* with reference to the original survey records and shall renew all the missing stones. He shall then measure each *poramboke* in such a way as to admit of its independent plotting and prepare a field measurement sketch on a sufficiently large scale. In this plotted sketch, not only the theodolite stations within or on the boundary of the *poramboke* number, but also those lying close to the *poramboke* number although

they may be entirely within the adjoining fields, should be marked and indicated by the proper symbols.

(2) All theodolite and field stones marked on the sketch shall be numbered consecutively in the plotted sketch in one series irrespective of the class of stones. The counting of the stones shall be made from right to left (counter-clockwise) beginning from the south-east corner of the field.

8. Columns 1 to 4 of the Stone Register shall be filled up from the village map and the plotted sketches. Care must be exercised in filling column 4, *viz.*, the fields the registered-holders of which are responsible for the maintenance of stones. If the stones to be repaired or renewed lie within *poramboke*s or on the boundary between two *poramboke* fields, the word '*Government*' shall be noted in column 4.

9. The Accountant must inspect every theodolite and field stone planted on the *poramboke* side, at least once in a year. If the Accountant finds a stone in its proper position, he shall merely enter the date of inspection in column 5 of the Register. In other cases, he shall add to this entry the words "missing", "out of ground", "buried", or "overgrown", as the case may be. If the stones are renewed or repaired by the registered-holders, the Accountant shall note the fact in column 6 of the Register, with the date of his verification and initials.

If the missing stone cannot be replaced owing to its position now falling in a river-bed, road, channel or railway, the Accountant shall note the fact in the Register. The stone shall then be abandoned after inspection by the Assistant Tahsildar.

10. The Assistant Tahsildar shall, during his visit to the Pakuthi, inspect as many stones as practicable whether previously inspected by the Accountant or not. When the result agrees with the Accountant's entry, if any, he shall merely enter his initials in the same column of the Register. Where it differs, he shall score out the Accountant's entry, and make his own. Where there is no entry of inspection by the Accountant, he shall note the result of his inspection in column 5 in the manner prescribed in the preceding rule.

11. On the first of every month the Accountant shall prepare from the Stone Register an extract showing (a) the number of theodolite and other stones verified, missing or out of repair and (b) the number of stones repaired or renewed by the ryots or by himself during the previous month, and send this extract with his signature to the Assistant Tahsildar.

12. The Assistant Tahsildar shall check the Stone Register with the extract during his visit to the Pakuthi.

13. If any theodolite stones are entered in the Register as missing or out of repair, the Assistant Tahsildar shall refix them with reference to the original traverse records.

14. To provide an easy accessible stock from which renewals may be effected, the Assistant Superintendent of Survey shall arrange to store in each Pakuthi, in the custody of the Proverthicar, a few theodolite and a number of field stones of the proper sizes and descriptions. The number of stones to be stored shall be regulated by the Assistant Superintendent of Survey from time to time according to necessity.

A Stock Register showing the number of stones received and sold or issued on indents shall be kept by the Proverthicar in Form No. 2 appended.

The Tahsildar, the Assistant Tahsildar and the Assistant Superintendent of Survey shall, during their inspections, check the Stock Register with the number of stones in the depot and also see if the register is properly maintained and if the necessary chellans are forthcoming.

15. The Assistant Tahsildar shall issue a pass list to the contractor, in Form No. 9 appended, after carefully measuring and testing the quality of each stone and give the original pass list to the contractor and send the duplicate direct to the Assistant Superintendent of Survey.

16. The contractor shall submit his bills, in Forms Nos. 10 and 11 appended, attaching the pass lists granted by the Assistant Tahsildar as vouchers.

17. The Assistant Superintendent of Survey shall carefully scrutinise the bills so submitted and pass them for payment.

18. The prices of stones at the Pakuthi depots shall be fixed and notified by the Assistant Superintendent of Survey according to the terms of the agreement made with the stone contractor. It shall include the cost and other charges at the quarry plus the transmission charges to the depot. The total cost of stones including transmission and other charges shall first be debited to "Survey Advance—Land Records Survey." All sales to the ryots shall be for cash, and the sums so realised shall be remitted into the Taluk Treasury with a chellan to the credit of the abovesaid account head.

*19. The Accountant or the Assistant Tahsildar shall obtain the required number of stones on indent from the depot. The indent shall be in quadruplicates in Form No. 3 appended. The original will be kept by the Accountant or the Assistant Tahsildar as his office copy. The duplicate copy will accompany the bill sent to the Land Records Superintendent by the Assistant Tahsildar for the stones renewed by him and the Accountants. The triplicate is to accompany the monthly stone account of the depot submitted by the Proverthicar to the Land Records Superintendent through the Assistant Tahsildar. The quadruplicate will be kept by the Proverthicar as a receipt for the stones issued on indent.

20. The Accountant shall prepare bills (in duplicate as per Forms Nos. 4 and 5 appended), one for the stones repaired and renewed by him in Government properties, and the other for those renewed and repaired in the properties of defaulting registered-holders, and submit them to the Assistant Tahsildar with the necessary vouchers for the charges incurred in carrying out the work. The Assistant Tahsildar shall verify the accuracy of the bills and submit them to the Assistant Superintendent of Survey. Similarly, the Assistant Tahsildar shall prepare bills for the renewals and repairs done by him and send them to the Assistant Superintendent of Survey.

21. The Assistant Superintendent of Survey shall cause these bills to be checked and draw the amount in bills headed "Survey Advance-Land Records Survey". He shall also send statements of the expenditure chargeable to Government in Form No. 4 and also statements in Form No. 5 for the sums recoverable from registered-holders, to the Account Officer. The latter officer shall arrange for the Survey Advance standing against the Assistant Superintendent of Survey being adjusted by debiting the former to contingent expenditure for "Land Records Survey" and transferring the latter to "Survey Advance—Tahsildars".

22. Should the Proverthicar be unable to collect, within three days, the sums shown in column 15 of Form No. 5, he shall post the full entry relating to each outstanding item in a separate statement (Form No. 7 appended) for each pattadar. The statement shall be in duplicate, and one copy of it shall be served on the pattadar and the other sent to the Taluk Cutcherry with an endorsement as to what has been done. The Tahsildar shall then issue demands and take such coercive steps as may be necessary for the recovery of the amount due.

23. An annual return shall be submitted by the Tahsildar to the Division Peishkar, in Form No. 8 A appended, of the total number of stones on the sides of *porambokes* in each Pakuthi, the number inspected during the year, the number missing or requiring repair and the number repaired or renewed. A duplicate copy of the same return shall also be forwarded by him to the Superintendent of Survey through the Assistant Superintendent. The Division Peishkar and the Superintendent of Survey shall append a consolidated statement, in the same Form, for the whole Division or State, as the case may be, to the Annual Administration Reports forwarded by them to the Land Revenue and Income Tax Commissioner. They should also specifically state, in their reports how far the maintenance of survey marks was properly attended to during the year.

24. In the re-surveyed taluk of Neduvangad, all the stones on the sides of *porambokes* should be inspected once in every year and all the stones fixed on the boundaries of survey fields once in every three years. The theodolite stations should also be verified along with the field stones once in three years. The stones fixed on the boundaries of sub-divisions, except those on the sides of *poramboke* sub-divisions, need not be verified.

PART II.

DEMARCATON AND SURVEY OF PUDUVAL SUB-DIVISIONS, AND OF SUB-DIVISIONS, NECESSITATED BY LAND ACQUISITION, KARAM-PATHIPPU etc.

(i) *Pudural Sub-Divisions.*

25. For the minor circuits in which, according to the accounts, lands are available for registry, the Proverthicar should prepare a key-map showing all the sub-divisions registered at the time of Settlement and later on up to date. Then the land available for registry according to the accounts should be inspected with the help of this key-map, and if it is found that the land has not been registered in anybody's name, the Proverthicar shall demarcate the land and survey it in such a way that it can be plotted independently.

If, however, the lands available lie together, they may be clubbed together to form survey fields, treating each holding as a separate sub-division, and plotted together. In doing so, the holdings so clubbed should not be over five sub-divisions.

26. In the case of backwaters, a key-map showing all the sub-divisions registered at the time of Settlement and later on up to date should be prepared. With this key-map, the Accountant

should proceed to the ground, refix the backwater boundary according to the original measurements, and then demarcate and survey all the holdings according to the extent registered for them. The excess area should be dealt with in accordance with the Revised Puduval Rules dated the 31st March 1921.

27. In minor circuits where waste areas have been split up into small blocks by the Survey Department, sub-divisions may become necessary. In such cases, the portions applied for should be demarcated as sub-divisions of the blocks, and plotted in a tracing made from the field measurement sketch prepared by the Survey Department.

28. Should the demarcation and survey of a registered holding within a minor circuit disclose any excess in area over the registered extent, such excess shall, as far as possible, be utilised for providing the necessary pathways to the other holdings. If the provision of a pathway is unnecessary, the whole of the excess shall be brought under registry.

29. In cases where, for the purpose of the sale or registry, waste survey fields of large extent are split up into small blocks or where new formation of land or unsurveyed areas are demarcated and surveyed, the new fields so created shall be given serial numbers in continuation of the last survey number of the Pakuthi to which they are attached.

30. In survey fields which have already been sub-divided at the time of Settlement, the new sub-divisions shall be given sub-numbers in continuation of the last sub-number of the fields *viz.*, if a survey field originally contained 15 sub-divisions and 5 new sub-divisions are made, the new sub-divisions should be numbered 16, 17, 18, 19 and 20.

If letters have been assigned to the sub-divisions at the time of the Settlement or later on, such letters shall be retained for these sub-divisions, but the new sub-divisions shall be numbered, 1, 2, 3 and so on.

31. In cases where a portion of a *poramboke* field is transferred to assessed waste for registry, it shall be demarcated and surveyed as a sub-division of the whole *poramboke* field and plotted within the survey number with all the previous sub-divisions, if any, in it.

(ii) *Land Acquisition and Karampathippu Sub-Divisions.*

32. All old sub-divisions, settlement and post-settlement, shall be demarcated and surveyed by the Accountant at least whenever

they are involved in current cases, according to the rules and with reference to the records of each case. He shall also certify in the plotted sketches that all the stones have been planted.

33. In the taluks that have been surveyed in the 'tak' system and in the re-surveyed taluk of Neduvangad, the whole survey field with all the sub-divisions in it shall be surveyed and plotted.

34. In the other taluks, it is enough if plotted sketches are prepared for each revenue field with all the sub-divisions in it. The revenue field shall be surveyed in such a way as to admit of its independent plotting. If the revenue field is, however, very large (over 5 acres), each sub-division may be surveyed separately or the sub-divisions may be grouped for survey according to convenience.

*35. (i) (a) Porambokes which have been treated as full revenue numbers or survey fields should be demarcated strictly in accordance with the measurements recorded in the original survey.

(b) If, however, there is reason to believe that such Porambokes have grown beyond their original boundaries, the Porambokes should be demarcated and measured as per the existing conditions.

(c) In both the cases falling under (a) and (b) the adjoining survey or revenue fields should also be resurveyed. Notices should be given to the holders of all such lands resurveyed, and their complaints, if any, should be heard and disposed of according to Sections 11 and 12 of the Travancore Survey and Boundaries Regulation, X of 1094.

(ii) Porambokes which are Settlement sub-divisions should be demarcated and measured according to the extents recorded for them, as no measurement records are available for them. The whole revenue field or survey field to which these sub-divisions relate and all the other sub-divisions in it should be resurveyed. In this case also, notices should be given to the holders of all such lands resurveyed, and their complaints, if any, should be heard and disposed of according to Sections 11 and 12 of the Travancore Survey and Boundaries Regulation, X of 1094.

(iii) *General.*

36. (1) Seven days before commencing the survey of *puduvai* and other sub-divisions, the Accountant shall issue notice, in Form I B appended, to the registered-holders concerned calling upon them

to produce survey marks of the prescribed description and dimensions, to clear the boundaries and to render necessary help for the demarcation and survey of the lands.

(2) On failure of the registered-holder to comply with the requisition, the necessary work shall be done by the Accountant or Assistant Tahsildar or other officer appointed for the purpose, and the cost thereof shall be recovered as an arrear of land revenue as provided in Section 10 of Regulation X of 1094.

(3) As regards the sale of stones from the Pakuthi depot, the preparation of recovery statements as per Form No. 6 appended and the recovery of cost, the same procedure as described in Rules 18 to 22 of Part I shall be followed.

37. An annual return shall be submitted by the Tahsildar to the Division Peishkar in Form No. 8 B appended, of the total number of *pudural* and other sub-divisions that had to be surveyed at the beginning of the year, the number sanctioned during the year, the number surveyed during the year, &c. The Division Peishkar shall, in his Annual Administration Report forwarded to the Land Revenue and Income-Tax Commissioner, note specially whether adequate progress has been made in the survey of *pudural* and other sub-divisions during the year and attach thereto a statement of the whole Division in the aforesaid Form. The Land Revenue and Income Tax Commissioner shall with his Annual Report forward to Government a consolidated statement for the whole State in the same Form.

(iv) *Field Measurement Sketches.*

38. The Field Measurement sketches shall be of uniform size viz., 13" x 13." The scale to be adopted for plotting is as follows:—

Fields up to 5 acres	2" = 1 chain.
Fields from 5 to 20 acres	1" = 2 chains.
Fields over 20 acres	1" = 5 chains.

Exception. Small fields which are less than one acre, and in which measurements could not be clearly noted, should be plotted on a scale of 2 inches to one chain.

The sketches shall be neatly inked, and the areas shall be computed by the Accountant and noted in the sketches. He should take care to compare his areas with those noted in the Settlement Register and in the *pudural* and other cases. The sketches thus finished shall then be sent to the Assistant Tahsildar.

40. The Assistant Tahsildar shall submit the sketches to the Survey Office where they will be checked by the computer-draftsmen. The sketches will then be returned to the Tahsildar for record in the Pakuthi Cutcherry.

PART III.

DUTIES OF THE SEVERAL OFFICERS IN CONNECTION WITH
LAND RECORDS MAINTENANCE.(i) *Duties of Accountant.*

41. (1) The duties of the Accountants are (a) the inspection of *porambokes* and detection of encroachments, and the survey, demarcation and plotting of *poramboke* survey numbers and sub-divisions, (b) the demarcation, survey and plotting of settlement and post-settlement sub-divisions of all survey numbers or revenue fields in which current sub-divisions have to be surveyed, and (c) the demarcation and survey of current sub-divisions.

(2) He shall inspect all the *porambokes* once a year and attend to the repair and renewal of all the field stones on their sides. When an encroachment is observed, he shall prepare a sketch of the *poramboke* number showing the measurements, area and nature of the encroachment and the name and address of the person responsible for the encroachment, and submit the sketch to the Assistant Tahsildar.

(3) In surveying *pudual* and other sub-divisions, he shall first identify all the old survey marks in the survey or revenue fields with reference to the old measurements and execute the necessary repairs or renewals. He shall then plant the stones required for the new sub-divisions, and on completion of the stone-planting, take the side measurements of the sub-divisions and the necessary offsets to the bends on the sides of the new sub-divisions.

(4) The Accountant shall then plot the field with the new sub-divisions in it, to the proper scale, ink the sketch neatly, compare the areas of the sub-divisions and enter the same in the sketch and submit the sketch through the Proverthicar to the Assistant Tahsildar.

(5) Before the 5th of every month, the Accountant shall submit two returns to the Assistant Tahsildar, one showing the survey marks verified, renewed and repaired during the previous month and the other showing the survey numbers in which sub-divisions were effected during the previous month, the sub-divisions surveyed, the number of old stones attended to and of new stones put in for the sub-divisions. If no work was done, a *nil* statement shall be submitted.

(6) Every Accountant shall be thoroughly qualified in survey work. If any be found inefficient, he shall be sent to the Survey School for re-training, such leave as he is eligible for under the Service Regulations being granted to him for the purpose. On

production of a certificate of having become qualified, he shall be re-admitted for work in the Pakuthi.

The maximum period allowed for such re-training in the Survey School shall be six months, *i. e.*, two courses of the school. If the Accountant fails to pass in the two chances thus given to him, he shall be discharged from his post.

(ii) *Duties of Proverthicars.*

* 42. (1) The Proverthicar shall maintain a Stock Register of demarcation stones as prescribed in Rule 14 of Part I, and sell the stones for ready cash to the ryots. The money realised by the sale of stones should be remitted into the treasury from time to time, under "Survey Advance—Land Records Survey."

(2) The Proverthicar shall issue stones to the Accountants and the Assistant Tahsildars on indents given by them.

(3) The Proverthicar shall submit at the beginning of each month an extract from the Stock Register to the Assistant Tahsildar who will submit it to the Assistant Superintendent of Survey.

(4) Every Proverthicar shall be thoroughly qualified in survey work. If any be found inefficient, he shall be sent to the Survey School for re-training, such leave as he is eligible for under the Service Regulations being granted to him for the purpose. On production of a certificate of having become qualified, he shall be re-admitted for work in the Pakuthi.

The maximum period allowed for such re-training in the Survey School shall be six months *i. e.*, two courses of the school. If the Proverthicar fails to pass in the two chances thus given to him, he shall be discharged from his post.

(iii) *Duties of Assistant Tahsildar.*

43. The Assistant Tahsildar shall be in charge of the Land Records work in the Taluk and he shall be responsible for the proper conduct of the same.

44. The Assistant Tahsildar shall be out on inspection duty for at least 18* days in a month. He shall, during his visits to the Pakuthies, see that the demarcation, survey and plotting of the *poramboke*s are attended to by the Accountants in accordance with the instructions issued.

He should also check on the ground (1) the encroachments reported, (2) 20 per cent of the *poramboke* numbers measured and plotted by the Accountants and (3) 20 per cent of the field stones repaired, renewed and newly planted in the Pakuthi.

* As amended by Notification Dis. No. 589 of 25/Revenue, dated 12-5-25.

45. He shall also check the plotting of the fair plotted sketches prepared by the Accountants and the areas noted in them and then submit the sketches to the Assistant Superintendent of Survey.

46. He shall, by constant inspection of field work and examination of records, bring to the notice of the Tahsildar and the Assistant Superintendent of Survey any laxity on the part of the Pakuthi officials.

47. He shall check the bills that are submitted by the Accountants on account of the repair or renewal of the survey marks carried out at Government cost. He shall also see that the stones obtained on indents are utilised without delay and that bills are submitted promptly.

48. He shall renew and repair the theodolite stations requiring attention.

49. Before the 5th and 20th of every month, he shall submit a fortnightly Diary in Form No. 12 appended.

50. He shall report to the Tahsildar the inefficient Pakuthi officials who require re-training in survey.

51. He shall pass the theodolite and field stones delivered by the stone contractor and see if they are of the prescribed size and dimensions and hand them over to the Proverthicar for custody. He shall also grant pass lists to the contractor as per Form No. 9 appended.

He shall also check the Stock Register of stones maintained by the Proverthicar and see that the sums realised by the sale of stones are remitted into the treasury promptly.

52. The Assistant Tahsildar shall see that the plotted measurement sketches for the *porambokes* are prepared in triplicate.

(iv) *Duties of Tahsildar.*

53. The Tahsildar will generally see if the Land Records work of his taluk is making good progress, and give the necessary help and advice to his Assistant Tahsildar in carrying out the work.

(v) *Duties of the Assistant Superintendent of Survey.*

54. The Assistant Superintendent of Survey will be in charge of Land Records work. He shall during his tours examine the work in the several taluks and see if the Assistant Tahsildars and the Pakuthi officials are doing their work properly and if the rules issued by Government are properly carried out. He shall bring

to the notice of Government and the Division Peishkars any laxity on the part of the officers.

(By order),
S. PARAMESVARA IYER,
Secretary to Government.

Huzur Cutcherry,
Trivandrum, 27th January 1922.]

FORM No. I A.

NOTICE.

1. It is hereby notified that the survey marks noted in the attached lists are missing or out of repair as specified therein.

2. Those interested in the fields specified in column 4 of the lists should execute the necessary renewals or repairs within 7 days of the service of this notice. In default of their doing so, the Accountant, Assistant Tahsildar or other officer appointed for the purpose will take the necessary action, and the charges incurred will be recovered as arrears of land revenue from the lands specified in column 4 of the lists.

3. Persons wishing to learn further particulars should apply to the Accountant, who will give all reasonable assistance in the matter.

Station.—

Accountant, Assistant Tahsildar,
or other officer appointed for
the purpose.

Date.—

FORM No. I B.

NOTICE.

1. It is hereby notified that the *Puduvals* and sub-divisions noted below will be taken up for demarcation and survey immediately.

2. Those interested in these lands should produce survey marks of the prescribed size within 7 days of the service of this notice and render necessary help to the Accountant by clearing jungle, providing and planting stones &c., during the survey. In default of their doing so, the Accountant, Assistant Tahsildar, or other officer appointed for the purpose will do the needful and the charges incurred will be recovered as arrears of land revenue from the person responsible.

3. Persons wishing to learn further particulars should apply to the Accountant who will give all reasonable assistance in the matter.

Station.—

Accountant, Assistant Tahsildar
or other officer appointed for
the purpose.

Date.—

FORM No. 3.*

<i>Indent for survey marks.</i>		<i>Indent for survey marks.</i>		<i>Indent for survey marks.</i>	
Original.	To be retained by the indenting officer.	Duplicate.	To accompany the bill of charges incurred for renewals and repairs of stones, submitted by the Assistant Tahsildar to the Land Records Superintendent.	TriPLICATE.	Quadruplicate. To be kept by the Provethicar as a receipt for the stones issued on indent.
	Indent No Date Stone Depot No. and name of Village Theodolite stones Field stones		Indent No. Date Stone Depot No. and name of Village Theodolite stones Field stones		Indent No. Date Stone Depot No. and name of Village Theodolite stones Field stones
Accountant or Assistant Tahsildar.		Accountant or Assistant Tahsildar.		Accountant or Assistant Tahsildar.	

* As amended by Notification Dis. No. 11 of 25/Revenue, dated 22-1-25.

FORM NO. 4.

Bill of charges incurred for stones planted &c., in Government lands in Pakuthi.....
Taluk, during.....109

[illegible]

(N. B. This statement should be submitted in duplicate.)

Camp.
Date.

Accountant or
Assistant Tahsildar.

REGISTERED HOLDER'S

Bill of charges incurred for planting stones &c., recoverable from

[illegible]

(N. B. This statement should be submitted in duplicate.)

Accountant,

No. 5.

BILI.

registered-holders in No.....Pakuthi.....Talak, during...109

[illegible]

Assistant Tahsildar.

[illegible]

Station.
Date.

No. 6.
of Puduval and other sub-divisions in No.....Pakuthy,
Taluk during 109 .

[illegible]

Accountant.

ANNUAL RETURN OF SURVEY MARKS ON THE BOUNDARIES OF PORAMBOKES, RENEWED AND REPAIRED DURING THE YEAR 109... M. E., IN.....TALUK.

[illegible]

Station.

Date.

Assistant Tahsildar.

FORM No. 9.

ORIGINAL.

Stone Pass List No.

Taluk.

Name of Depot.

Name of Contractor.

Date on which stones were passed.

I hereby acknowledge to have received the stones mentioned within.

ഇതിനകത്തു വിവരിച്ചിട്ടുള്ള കല്ലുകൾ
ഞാൻ ഏറ്റെടുക്കുന്നു.

Date

Proverthicar.

തീയതി.

പരവർത്തകാർ.

ORIGINAL.

STONE PASS LIST No.

Taluk. --

Name of Depot.—

Name of contractor.—

Date on which passed.	Number of stones passed.				Remarks.
	Theodolite stations. 5' x 9" x 9".	Theodolite stations. 3' x 9" x 9".	Field stations. 4' x 6" x 6".	Field stations. 2' x 6" x 6".	
1	2	3	4	5	6

N. B.—The entries in columns 2 to 5 should be in words as well as in figures,

Assistant Tahsildar.

FORM NO. 9.

DUPLICATE.

STONE PASS LIST No.

(Not payable at the treasury).

Taluk.

Name of Depot.

Name of contractor.

Date on which stones were passed.

Date of despatch of Pass List to the
Head Quarter Office.Date of receipt of Pass List in the
Head Quarter Office.Number and date of contractor's bill
in which the cost of stones was
drawn.I hereby acknowledge to have
received the stones mentioned within.ഇതിനകത്തു വിവരിച്ചിരിക്കുന്ന കല്ലുക
ഓ ഞാൻ ഏറ്റെടുക്കുന്നു.

Date.

തീയതി.

Proverthicar.

പാർവ്വതുകാർ.

DUPLICATE.

STONE PASS LIST No.

(Not payable at the Treasury).

Taluk.---...

Name of Depot. ...

Name of contractor,--

Date on which passed,	Number of stones passed.				Remarks.
	Theodolite stations. 5' X 9" X 9"	Theodolite stations. 3' X 9" X 9"	Field stations. 4' X 6" X 6"	Field stations. 2' X 6" X 6"	
1	2	3	4	5	6

N. B.—The entries in columns 2 to 5 should be in words as well as in figures.

Assistant Tahsildar.

FORM No. 10.

CONTRACTOR'S BILL FOR THE COST OF SURVEY MARKS.

No.,.....

To

The Treasury Officer,

To: ———— contractor for the supply of survey marks
for ———— Taluk ———— Division.

Cost of stones supplied.	No. of the Pass Lists.	No. of stones.	Rate per stone.			Cost.		
			Rs.	ch.	c.	Rs.	ch.	c.
Theodolite stations 5' × 9" × 9"								
Do. 3' × 9" × 9"								
Field stations 4' × 6" × 6"								
Do. 2' × 6" × 6"								
Total.....								

Rupees (in words) ————

Date ————

Contractor ————

Passed for rupees (in words) ————

Camp ————

Date ————

Assistant Superintendent of Survey.

These entries are to be made in the office
of the Assistant Superintendent of Survey.

	Rs.	ch.	c.
Amount of credit available.			
(1) Budget grant for M. E.			
(2) Add additional grant sanctioned in G. O. No. dated,			
Total ...			
Deduct			
Amount of survey officers' bills drawn up to date, and			
Amount of contractors' bills including this bill			
Balance available.			

FORM No 11.

CONTRACTOR'S BILL FOR THE CARRIAGE OF DEMARCATION STONES.

No. _____

To

The

Treasury Officer,

To _____ contractor, for carriage of survey
marks to _____ Taluk, _____ Division.

Rs. ch. c.

Cost of carriage of survey marks as per
particulars given overleaf

Rupees (in words) _____

Date. ---

Contractor.

The distances entered in this bill are correct.

Date

Assistant Tahsildar,
Taluk.

Passed for rupees (in words) _____

Camp. ---

Date. ---

Assistant Superintendent of Survey.

Amount of credit available.

Rs. ch. c.

Budget grant for M. E.

Add additional grant sanctioned in G. O.

No. _____ dated

Total.

Deduct

Amount of survey officers' bills drawn

up to date, and

Amount of contractors' bills including this bill

Balance available.

These entries are to be made in the office of the
Assistant Superintendent of Survey.

Bill for the carriage of stones.

stones carried with rales.

Total amount.	Remarks
------------------	---------

Field stations

[illegible]

Contractor.

FORM No. 12.

Diary of Assistant Tahsildar.....of
.....Taluk, for the.....term of 109...

Date.	Village in which encamped.	Village inspected.	Remarks. (Explanation for doing no field inspection.)
1	2	3	4

N. D.—All the days in the term should be shown in this page.

Date ---

Assistant Tehsildar.

Field Inspection.

FIELD

[illegible]

N. B.—Only the dates on which field inspection was done need be entered.

INSPECTION.

[illegible]

in this page.

Assistant Tahsildar.

DIARY OF

Name.....

Remarks of the Assistant Superintendent.

For.....term of.....109

ABSTRACT.

Period.	No. of Villages inspected.	No. of days spent on field inspection.	No. of days spent at Head Quarters.	No. of days spent on leave or holidays.	Remarks.
During the term					
Up to the term since the beginning of the year.	*				
Total	*				

N. B.—No entries need be made in the places marked.

NOTIFICATION.

Dis. No. 334 of 1922/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that in the Table under Rule I of Notification Dis. No. 257 of 21/Revenue, dated the 19th February 1921, issued under Section 32, clause (c) of the Travancore Survey and Boundaries Regulation, X of 1094 the following is substituted for prescribing and limiting the powers and duties of Sub-Assistants of Survey and Head Surveyors:—

Class of officers empowered.	Section of the Regulation under which powers are granted.	Brief description of the powers conferred.
Sub-Assistants of Survey and Head Surveyors.	Section 6	Publication of Notification of commencement of survey.
	Section 7 (1)	Employment of hired labour for the purpose of survey.
	Section 7 (2)	Apportioning the cost of hired labour employed.
	Section 8	Provision of suitable marks and apportioning the cost incurred.
	Section 11 (1) & (2)	Ordering the demarcation of boundaries.
	Section 11 (3)	Enquiring into boundary disputes.
	Section 12 (1)	Giving notice to registry-holders of orders passed under section 11.
	Section 16 (1)	Communication of the order imposing demarcation and survey charges.
	Section 29	Powers to summon witnesses and require production of documents.

(By order),

Huzur Cutcherry,
Trivandrum, 11th March 1922.

N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 228 of 23/Revenue.

With the sanction of His Highness the Maha Raja, the following Rules are passed under Section 26 of the Travancore Survey and Boundaries Regulation, X of 1094, regarding the apportionment of the cost of survey in the matter of settlement of boundary disputes arising otherwise than in the course of a surveyt—

1. The cost of survey will include the pay and allowance of the officer for the days he is engaged on the work and also the wages of the men employed by him for measuring, clearing jungle &c. in the survey numbers concerned and also in the adjoining survey numbers, if found necessary.

2. If the old boundary stones and marks are found to exist on the disputed boundary in their correct positions as per survey records, the complainant will bear the cost of survey wholly.

3. If all the boundary stones and marks on the disputed boundary are missing or found in wrong places, the cost of survey will be borne by the party or parties whose duty it is to maintain the stones as per the Rules passed under the Travancore Survey and Boundaries Regulation, X of 1094.

4. If some of the stones alone are missing or require repair, and some are found in correct places, the cost of survey will be divided in the ratio of the number of stones found correct and the number found missing or out of place; and the amounts will be charged to the respective parties as per paragraphs 2 and 3 above.

5. The survey officer deputed to settle the dispute will meet the expenditure required for the work (in the shape of demarcation stones and labour charges) from the grant under "Survey Advance" to the Taluk in which the disputed properties are situated. For the sums received from the Tahsildar, the survey officer shall render account to the Tahsildar, and also hand over to that officer recovery statements in the prescribed form for the amounts to be recovered from the parties to the dispute.

(By order),

Huzur Cutcherry, } R KRISHNA PILLAI,
Trivandrum, 24th February 1923. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 527 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that paragraph 3 of the Rules passed under Section 32, clause (f), of the Travancore Survey and Boundaries Regulation (*vide* Dis. No. 257 of 21/L. R., dated the 19th February 1921), prescribing the fees payable for processes issued and copies granted under that Regulation is modified as follows:—

3. The grant of copies of orders passed under Sections 11, 12 and 16 of the Regulation shall be regulated by the general rules for the preparation and issue of copies of records to parties laid down in Notification Dis. No. 756 of 21/ Revenue, dated 26th July 1921, and the amendments thereto.

(By order),

Huzur Cutcherry, } S. PARAMESVARA AIYAR,
Trivandrum, 22nd May 1923. } *Secretary to Government.*

NOTIFICATION.

Dis No. 947-1 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is added as exception 3 to Rule 3 (2) of the Rules dated 27th January 1922 issued under Sections 14 and 32 of the Travancore Survey and Boundaries Regulation, X of 1094, for the Maintenance of Land Records and published at page 105 of the Land Revenue Department sheet of the Government Gazette dated 31st January 1922:—

Exception 3—In places where there are stones duly planted by the Public Works Department on the sides of rivers, canals, roads and other *porambokes* under the control of that Department, such stones will be considered as survey marks planted under Section 3 (vi) of the Regulation. In these cases, no fresh survey field-stones need be planted by the Revenue or the Survey Department.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 24th July 1923. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 947-2 of 1923/ Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is added as Exception 3 to Rule I of the Rules under Section 32 (a) of the Travancore Survey and Boundaries Regulation, X of 1094, dated the 19th February 1921, as amended by Notification dated the 4th September 1921, regarding the description of the survey marks and the maintenance, renewal and repair of such marks and published at page 193 of the Survey Department sheet of the Government Gazette, dated the 20th September 1921:—

Exception (3)--In places where there are stones duly planted by the Public Works Department on the sides of rivers, canals, roads and other *porambokes* under the control of that Department, such stones will be considered as survey marks planted under Section 3 (vi) of the Regulation. In these cases, no fresh survey field-stones need be planted by the Revenue or the Survey Department.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 24th July 1923. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 171-2 of 24/Revenue.

It is hereby notified, under sanction of His Highness the Maha Raja, that the Rules for the Maintenance of Land Records issued under the Travancore Survey and Boundaries Regulation, X of 1094, under date the 27th January 1922, are amended as follows:—

(1) *Omit* the word "*Pokkuvaravu*" in the heading under Part II, and in sub-heading (ii) of Part II of the Rules.

(2) *Rule 38.*—*Omit* the word "*Pokkuvaravu*" occurring in this Rule.

(3) *Rule 39.*—*Expunge* this Rule.

(4) *Rule 44.*—*Omit* the words "(3) 20 per cent of the *Pokkuvaravu* sub-divisions" in lines 6 and 7 of this Rule.

(5) *Form No. 12.*—*Omit* the words "*Pokkuvaravu* and " in the heading of column 8 of the Form.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 2nd February 1924. } *Chief Secretary to Government.*

R. Dis. No. 11 of 1925/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that Rule 19 of the Land Records Maintenance Rules, dated the 27th January 1922, is amended as follows :—

Rule 19.—The Accountant or the Assistant Tahsildar shall obtain the required number of stones on indent from the depot. The indent shall be in quadruplicates in form No. 3 appended. The original will be kept by the Accountant or the Assistant Tahsildar as his office copy. The duplicate copy will accompany the bill sent to the Land Records Superintendent by the Assistant Tahsildar for the stones renewed by him and by the accountants. The triplicate shall accompany the monthly stone account of the depot submitted by the Proverthicar to the Land Records Superintendent through the Assistant Tahsildar. The quadruplicate will be kept by the Proverthicar as a receipt for the stones issued on indent.

Huzur Cutcherry,
Trivandrum, 22nd January 1925. }

R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

FORM NO. 3.

<i>Indent for survey marks.</i>		<i>Indent for survey marks.</i>		<i>Indent for survey marks.</i>	
Original.	Duplicate.	Triplicate.	Quadruplicate		
<i>To be retained by the indenting Officer.</i>	<i>To accompany the bill of charges incurred for renewals and repairs of stones, submitted by the Assistant Tahsildar to the Land Records Superintendent.</i>	<i>To accompany the Depot account submitted by the Proverthicar to the Land Records Superintendent.</i>	<i>To be kept by the Proverthicar as a receipt for the stones issued on indent.</i>		
Indent No. Date Stone Depot No. and name of Village Theodolite stones Field stones	Indent No. Date Stone Depot No. and name of Village Theodolite stones Field stones	Indent No. Date Stone Depot No. and name of Village Theodolite stones Field stones	Indent No. Date Stone Depot No. and name of Village Theodolite stones Field stones		
Accountant or Assistant Tahsildar.	A accountant or Assistant Tahsildar.	Accountant or Assistant Tahsildar.	Accountant or Assistant Tahsildar.		

NOTIFICATION.

R. O. C. No. 3108 of 24/Revenue.

With the sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Tahsildars of all taluks are hereby appointed, under clause 4 of the Travancore Survey and Boundaries Regulation, X of 1094, as "Survey Officers" under the said Regulation and that these officers shall exercise and perform the powers and duties of a 'Survey Officer' within the local limits of their respective taluks. Disputes about boundary, which arise during the demarcation and survey, will be enquired into and disposed of by them. Appeals against the Tahsildars' decisions, or after the receipt of notice under Section 12 (1) of Regulation X of 1094, shall lie to the Superintendent of Survey.

(By order),

Huzur Cutcherry,
Trivandrum, 22nd January 1925. } R. KRISHNA PILLAI,
Chief Secretary to Government.

ERRATUM NOTICE.

R. Dis. No. 417 of 25/Revenue.

In Notification R. Dis. No. 11 of 25/Revenue, dated the 22nd January 1925, amending Rule 19 of the Land Records Maintenance Rules, dated the 27th January 1922, published at page 81 of the Survey Department sheet of the Government Gazette dated 17th February 1925, for the word "received" between the words "for the stones" and "by him" in line 5 read "renewed."

(By order),

Huzur Cutcherry,
Trivandrum, 23rd March 1925. } R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 589 of 25/Revenue.

It is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that the Rules for the Maintenance of Land Records, issued under Sections 14 and 32 of the Travancore Survey and Boundaries Regulation, X of 1094 and dated the 27th January 1922, are further amended as follows:—

Rule 44.—Substitute the following for the first sentence of the existing Rule:—

"The Assistant Tahsildar shall be out on inspection duty for at least 18 days in a month."

(By order),

Huzur Cutcherry,
Trivandrum, 12th May 1925. } R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

R. Dis. No. 696 of 25/Revenue.

Under sections 14 and 32 of the Travancore Survey and Boundaries Regulation, X of 1094, it is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that Rule 35 of the Land Records Maintenance Rules, dated the 27th January 1922, is revised as follows :—

“ 35 (i) (a) Porambokes which have been treated as full revenue numbers or survey fields should be demarcated strictly in accordance with the measurements recorded in the original survey.

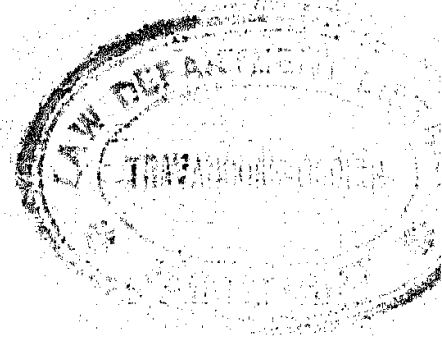
(b) If, however, there is reason to believe that such *porambokes* have grown beyond their original boundaries, the *porambokes* should be demarcated and measured as per the existing conditions.

(c) In both the cases falling under (a) and (b), the adjoining survey or revenue fields should also be resurveyed. Notices should be given to the holders of all such lands resurveyed, and their complaints, if any, should be heard and disposed of according to sections 11 and 12 of the Travancore Survey and Boundaries Regulation, X of 1094.

(ii) Porambokes which are settlement sub-divisions should be demarcated and measured according to the extents recorded for them, as no measurement records are available for them. The whole revenue field or survey field to which these sub-divisions relate and all the other sub-divisions in it should be resurveyed. In this case also, notices should be given to the holders of all such lands resurveyed, and their complaints, if any, should be heard and disposed of according to sections 11 and 12 of the Travancore Survey and Boundaries Regulation, X of 1094.”

(By order),

Huzur Cutcherry,) K. NARAYANAN PANDALAY
Trivandrum, 15th June 1925.) *Ag. Chief Secretary to Government.*



REGULATION V OF 1095.

RULES.

RULES FOR THE ELECTION OF MUNICIPAL COUNCILLORS

PASSED UNDER SECTIONS 10 (1) (a) AND 254 (1) (a) OF THE TRAVANCORE MUNICIPAL REGULATION, V OF 1095, BY THE GOVERNMENT OF HIS HIGHNESS THE MAHA RAJA UNDER DATE THE 5TH JANUARY 1921.

Electoral Roll.

1. For the purpose of election, the Government may, by a notification in the Government Gazette, divide a Municipality into wards.

2. (1) The President shall annually prepare and publish an electoral roll showing the names of persons qualified to vote.

(3) Every person whose name appears in the final electoral roll published under this Rule shall, so long as it remains in force be entitled to vote at an election, and no person whose name does not appear in such roll shall vote at an election.

(3) When a municipality has been divided into wards the electoral roll shall be divided into separate lists for each ward.

(4) The electoral roll published in any year shall remain in force till the publication of a fresh electoral roll.

3. A person shall not be included in the electoral roll as being qualified to vote, if—

(a) he has not attained the age of twenty-one years in the year preceding that in which the electoral roll is published ;

(b) even after demand in writing, he has not, before the date fixed for preferring claims and objections under Rule 8, paid all taxes if any due by him under the Regulation up to the end of the previous Malabar year ;

(c) he is of unsound mind ;

(d) he is a deaf-mute ;

(e) he has not resided in the Municipality for one hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published.

Explanation.—A person is deemed to 'reside' in any house if he sometimes uses any portion thereof as a sleeping apartment, and a person is not deemed to cease to reside in any such house merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return thereto at any time and has not abandoned his intention of returning.

(d) A person entitled to vote in his personal or representative capacity shall be entitled to vote in one such capacity only, and he shall elect whether he should be registered in his personal or representative body.

(e) Any person possessing the qualification of a voter in more than one ward may choose the ward for which he elects to be registered, and, failing such election, he shall be registered in the ward in which he resides.

7. (a) It shall be the duty of the President to cause inquiry to be made and to prepare, or cause to be prepared, lists of all persons entitled to be registered as electors in the roll for the Municipality or for each of the wards comprised therein. The lists shall be prepared in the form prescribed for the roll and shall also contain such other particulars as the Council may require.

(b) The preliminary roll shall be prepared from these lists and published in the Municipal office not later than the 30th Chingam.

(c) The President shall also simultaneously publish a notice in Form II specifying the mode in which, and the time within which, claims and objections are to be preferred and the date on and the place at which the revising authority will begin to sit for their disposal. The notice shall state that the preliminary roll will be open to inspection at the Municipal office daily between 11 A. M. and 4 P. M. up to the 15th Kanni. Copies of the notice should be affixed in the Municipal office and in one conspicuous place in each ward or, where there are no wards, in not less than three conspicuous places in the Municipality.

Claims and Objections.

8. (a) Any person who claims to be entitled to be registered as an elector and whose name is not entered, or is entered in an incorrect place or manner or with incorrect particulars, on the preliminary roll, and any person whose name is on the roll and who objects to the inclusion of the name of any other person whose name is on the roll may prefer a claim or an objection to the revising authority. Such claim or objection shall be sent in Form III or Form IV to the President so as to reach him on or before the 15th Kanni.

(b) Claims and objections may be preferred in person or sent by Anchal or Post.

(c) Claims and objections received after the prescribed date shall be rejected.

(d) The President shall supply forms of claims and notices of objections free on the application of any person.

4. The following persons shall, unless disqualified under Rule 3, be entitled to have their names registered as voters :—

(a) Persons who own buildings or lands situated within the limits of the Municipality and who are liable to pay a tax to the Municipal Council on such buildings or lands amounting either separately or in the aggregate to one rupee per annum and upwards provided that such ownership is evidenced by registration in the Municipal books.

(b) Persons who are liable to pay a tax under Schedule A of the Regulation.

(c) Government pensioners drawing a pension of rupees ten per mensem and upwards.

(d) Persons drawing a salary of rupees twenty per mensem and upwards.

(e) Persons paying a house-rent of rupees five per mensem and upwards.

(f) Graduates of any recognised University.

5. (a) The electoral roll for each Municipality shall be maintained in Form I annexed and shall be divided into parts for each ward, in cases where the Municipality is divided into wards. Each ward shall be separately numbered and the electors therein shall be numbered in a separate series. In each ward the streets and the names in each street shall be arranged alphabetically, provided that, where such arrangement is not convenient, the names alone may be arranged alphabetically for each ward.

(b) The roll shall be kept in the chief vernacular of the Town, provided that the Municipal Council may direct that any roll or part of a roll may be kept in any language.

6. (a) A person may be registered in the electoral roll either in his personal capacity or in the capacity of a representative of a company, firm, association, body of two or more guardians or trustees, joint family or other body possessing joint rights but not in both capacities.

(b) No person shall be registered as representative of a body unless he has been authorised in writing by a majority of such body.

Provided that, in the case of a Hindu joint-family or Marumakkathayam Tarwad, the person qualified to be registered shall be either a member of the family so authorised by a majority of the family or the manager thereof.

(c) No person shall be registered as an elector whether in his personal or representative capacity in more than one ward.

9. (a) The President shall, not later than 30th Kanni,—

(i) publish lists of all claims and objections received in time in Form V in the Municipal office, and

(ii) send a copy of every notice of objection to the person to whose registration objection has been taken.

(b) In the lists referred to in clause (a) (i) and in the copy sent under clause (a) (ii), the President shall give notice that the claims and objections will be taken into consideration by the revising authority at a place and on a date to be specified not earlier than the 7th and not later than the 15th Thulam.

10. The President shall have necessary inquiries relating to claims and objections made before the date fixed for the sitting of the revising authority and may also of his own motion remove from the lists the names of persons whom he has reason to believe to be dead, and may make such other corrections as may be necessary, provided that he shall publish a list of all such corrections with the list of claims and objections as provided in Rule 9.

Revising Authority.

11. (a) For each Municipality, there shall be constituted a revising authority consisting of the President and two non-official Councillors to be nominated by the Peishkar of the Division.

(b) The revising authority shall sit in open court on the day fixed and from day to day until all the claims and objections are disposed of. Orders shall be passed in writing on each claim or objection, with reasons if a claim is rejected or an objection contested. The revising authority shall also pass final orders on the lists of corrections made by the President of his own motion.

Final Publication.

12. (a) The President shall correct the rolls in accordance with the orders of the revising authority and the rolls or parts of rolls so corrected shall be printed and copies made available not later than the 10th Vrischigam.

(b) A copy of the rolls shall be hung up in the Municipal office. A public proclamation shall be made throughout the Municipality by beat of drum that such copy has been so posted up. The rolls shall come into force from the date of such proclamation.

(c) Two copies of the roll shall be signed by the President. One of them shall be kept in his office and the other forwarded to the Peishkar of the Division for record in his office.

(d) The President shall not alter the roll while it continues in force, except in order to correct clerical errors.

(e) No failure to observe the dates prescribed in these Rules or to observe other directions regarding the preparation of the electoral roll shall entitle any one to question the validity and conclusiveness of the registers in election proceedings.

(f) Notwithstanding anything contained in these Rules, where the limits of a ward are materially changed or where a new ward is created, the preparation, revision and publication of the electoral roll may take place on or before such dates as the Council may prescribe in that behalf and such electoral roll when so revised and finally published shall come into force from the date of final publication and remain valid until the publication of the next final electoral roll.

(g) None of the officers entrusted with the preparation of the electoral rolls shall be held legally liable for their completeness or accuracy; neither shall they be held liable to any action for damages by reason only of any omission or inaccuracy in respect of such rolls or any non-compliance with the dates prescribed in these Rules.

13. The President shall keep printed copies of the rolls for inspection and sale in his office and for supply to the presiding officers at the polls.

14. Any notice which is required to be sent by the President under these Rules to any person shall be sufficiently sent if sent by Anchal or Post to the address of that person as given by him for the purpose, or as appearing on the roll, or if there is no such address, to his last known place of abode.

15. On the consideration of any claim or objection or other matter by the revising authority any person appearing to be interested therein may appear and be heard either in person or by duly authorised agent.

16. The revising authority may, in its discretion, or at the request of any person interested, require that the evidence tendered by any person should be on oath and may administer an oath for the purpose.

17. Notwithstanding anything contained in these Rules the Government may fix such dates as they may deem fit for the preparation, revision and publication of the electoral rolls in 1096.

Qualifications and Nominations of Candidates.

18. Unless disqualified under Section 11 of the Regulation every person who has been registered as a voter in the electoral roll shall be eligible for election as a Councillor :

Provided, however, that persons holding an office of profit under Government shall not be eligible for election as Councillors.

19. (i) The President shall fix the day on which the election shall take place. Not less than forty days before the day so fixed the President shall prepare and sign a notice stating the number of persons to be elected, the date within which, and the officer before whom, nominations must be submitted and the day on which, the hours during which, and the place where, if there be a poll, the votes of the electors will be taken. The latest date fixed for receiving nominations shall be 25 clear days before the date fixed for the election.

(ii) Such notice shall be affixed to the Municipal office and in conspicuous positions at not less than six different places in the Town, or in the case of Municipalities divided into wards, at not less than three different places in each ward for which an election is to be held.

20. Nominations of candidates for election must be submitted in accordance with the notice issued under Rule 19 and shall be in Form VI. Every nomination must be signed by at least two persons qualified to vote at the election, but no such person may nominate more than one candidate for each vacancy. If no nominations are received within the prescribed date, the vacancy or vacancies shall be filled by Government.

21. Three weeks before the election is held, the President shall publish a list of such nominations as appear to him to be valid in accordance with the preceding Rules. Such list shall be in Form VII, and shall be published together with a notice specifying the date within which and the manner in which objections thereto may be made by persons qualified to vote at the election, in the same way as the notice mentioned in Rule 19.

22. (i) The President shall attend at the Municipal office on the third day (provided the same be not a Sunday or a Gazetted holiday) after the day on which the list of candidates nominated has been published, in order to hear any objections which may be made to that list.

(ii) Such objections may be made only on the ground that a candidate was not qualified for nomination or that the provisions of Rule 20 were not complied with.

(iii) The President shall give his decision in writing on all objections, other than those relating to Section 11 (d) and (e) of the Regulation which must be dealt with by Government.

(iv) The President's decision shall be final, unless, within one week of the date of the decision, a petition for revision be put

in before the Peishkar of the Division. In such case the Peishkar's decision shall be final. The Peishkar may refer such petition to his Assistant for inquiry and report.

(v) In case the objection is allowed, the decision of the President or of the Peishkar, or of Government, as the case may be, shall be communicated to the candidate affected thereby.

- (vi) If a decision is, for any reason, not passed in time to permit of the inclusion of the candidate's name in the schedule of valid nominations referred to in Rule 23 the election shall be postponed for such period as may be necessary, to allow the formalities referred to in Rule 21 being gone through.

23. Five days before the election, the President shall prepare a schedule of valid nominations of candidates for election, and shall publish the same by affixing one copy at the Municipal office, and, in the case of ward elections, another copy in a conspicuous position in the ward.

24. (i) If the number of valid nominations exceeds the number of vacancies, a poll shall be taken of the ward on the day of the election in the manner hereinafter provided.

(ii) If the number of valid nominations is the same as, or less than, the number of vacancies, the person or persons nominated shall be deemed to have been elected.

(iii) Any vacancy for which there is no valid nomination shall be filled by Government by nomination.

25. Any candidate whose name is included in the list of valid nominations published under Rule 23 may withdraw at any time before midday of the day previous to that fixed for the poll by a written and signed paper which shall be presented to the President. In such case Rule 24 shall apply as regards the remaining nominations. The President shall remove such candidate's name from the list of candidates in recording the result of the election under Rule 32.

Voting.

26. (i) In the case of a poll at an election, the President shall appoint two members of the Council—one to be identifying officer and the other to be polling officer—at the time of election; but in the case of ward election the person appointed as the polling officer shall be neither a Councillor for the ward of which the poll is to be taken nor a registered voter in it; Provided that, if no members of the Council are willing to act, the President may appoint any two fit and proper persons not being servants of the Municipal Council to act, and in such cases a fee of Rupees five per diem shall be paid to each of these persons.

(ii) At the time of polling, the identifying officer shall remain outside the booth and, after identifying the electors, send into

the polling booth, one by one, those of them who are satisfactorily identified with a ticket inscribed with their name and number to be delivered to the polling officer who shall record their votes.

(iii) The polling officer is also responsible for seeing that none but electors are admitted to the polling booth, that the votes are recorded with absolute secrecy, that no person records more votes than he is entitled to in accordance with his certificate, and that persons who have recorded their votes leave the booth immediately.

27. The votes shall be given by ballot. No candidate shall be allowed to vote at the election for which he is a candidate.

28. The ballot of each elector shall consist of an envelope supplied at the polling office, on the face of which the number of vacancies to be filled and the names of the candidates for election whose nominations have been included in the nomination schedule under Rule 23 shall be printed or legibly written, but the name of any candidate who may have subsequently withdrawn his candidature should be scored out by the President or by the polling officer under his orders. The elector shall write his name and number inside the envelope and hand it over to the polling officer, who shall, after seeing that the name and number of the elector are legibly entered, close the envelope, seal it or sign across the flap and give it to the elector. In the case of illiterate electors, the polling officer shall enter their name and number inside the envelope.

29. The elector shall then go to a place secured from observation which should be provided within the polling booth, score out the name or names of the candidates for whom he does not vote, retaining the name or names of the candidates, not exceeding the number of persons to be elected, for whom he votes, and himself put the envelope into the ballot box so that the polling officer may not see for whom he has voted. The ballot box shall be so constructed that the ballot paper can be introduced but not extracted without the box being unlocked, and it shall be securely sealed and certified by the President of the Council in writing to be empty before being entrusted to the polling officer to whom the President shall hand it over personally at the polling office on the day of election. The envelopes may be opened only by the Peishkar in case of necessity.

30. Any ballot paper on which the names of more candidates are retained than there are persons to be elected, shall be invalid.

31. At the close of the poll, the polling officer in the presence of such of the candidates or their agents as may be present, shall sign the certificate (Form VIII), and shall securely seal and personally deliver the ballot box to the President of the Council at the Municipal office.

Counting of Votes and Declaration of Results.

32. (a) On receipt of the ballot box from the polling officer, the President shall, in the presence of two Councillors, who in the case of ward elections shall be either nominated Councillors or members for some other ward than in which the election has been held, open the ballot box and count the votes, and shall record the result under his signature, witnessed by the signatures of the two Councillors present. The ballot papers shall then be forwarded to the Peishkar and shall be sealed up by him under his seal, and may not be again opened except under his orders and in his presence. These papers may be destroyed six months after the date of the election, provided the inquiry (if any) into the validity of the election has by that time been concluded, and final orders passed.

(b) Every candidate may be present in person or may send a representative duly authorised by him in writing to watch the process of counting.

33. The total of the votes in favour of a candidate shall determine his election, proceeding from the maximum downwards, for as many places as there are vacancies. A candidate who has been duly elected may submit his withdrawal in writing to the President at any time before his appointment is Gazetted under Rule 41. In such cases, the candidate who has obtained the next highest number of votes shall, subject to the provisions of Rules 34 and 35, be deemed to have been elected.

34. In cases where there may have been an equality of votes for any two or more candidates, the President shall cast lots for the purpose of deciding which of such candidates shall fill the vacancy.

35. (i) If a person be elected for more than one ward, he shall choose, within one week of the election, the ward for which he will sit as member, and in default of such decision the President shall forthwith declare for which ward such person shall sit.

(ii) In the other ward, or in each of the other wards, as the case may be, the person who has obtained the next largest number of votes shall be deemed to have been elected.

Objections to Elections.

36. The validity of any election may be questioned by a petition put in before the Peishkar by any candidate at such election, or by not less than ten persons who have voted at such election. The petition must be presented within fifteen days after the day on which the election was held. But the Government or the Peishkar may themselves or himself take action on any facts affecting the validity of an election which may come to their or his notice either within or after the expiry of this period. The Peishkar may, at

his discretion, require the objector to deposit a sum of not more than Rupees fifty, which will be subject to forfeit if he finds that the petition was made without satisfactory reasons or was frivolous or vexatious.

37. (i) if the Peishkar decides to investigate the validity of an election, he shall either hold an inquiry himself or shall direct his Assistant to do so.

(ii) The validity of an election may be questioned only on one or more of the following grounds, namely :—

(a) that the result of the election was materially affected by irregularities which occurred while carrying out the formalities prescribed by Rules 19 to 32 ;

(b) that the person whose election is questioned was at the time the election was held, not qualified as a candidate under Rule 18 ;

(c) that the person whose election is questioned was not elected by a majority of votes,

(d) that corrupt practice was committed or that fraud or intimidation was practised by the candidate elected or by his agent.

38. A person shall be deemed to commit a corrupt practice within the meaning of these Rules—

(i) who with a view to inducing any voter to give or refrain from giving a vote in favour of any candidate, offers or gives any money or valuable consideration, or holds out any promise of individual profit, or holds out any threat of injury, to any person, or

(ii) who gives, procures or abets the giving of a vote in the name of a voter who is not the person giving such vote, or

(iii) who makes any payment or promise of payment on account of the conveyance of any voter other than himself, to or from any place for the purpose of recording any such vote at any election held under these Rules, or

(iv) who lets, lends, employs, hires, borrows or uses for the purpose of conveying any voter to or from any place for the purpose of recording any such vote, any vehicle, horse or other animal which is kept or used by any person for the purpose of letting out on hire or conveying passengers by hire ; Provided that nothing in this clause shall apply to

(a) any such letting to or hiring by a voter at his own cost or by several voters at their joint cost, for his or their own use ; or

(b) any such use by a voter of his own vehicle to convey himself.

And a corrupt practice shall be deemed to be committed by a candidate if it is committed with his knowledge and consent, or

by a person who is acting under the general or special authority of such candidate with reference to the election.

Explanation.—A promise of individual profit includes a promise for the benefit of the person himself, or of any one in whom he is interested.

39. Any petition questioning the validity of an election under ground (a) of Rule 37 (ii) shall, if it involves inquiry into any action taken by the Peishkar under these Rules, be referred by the Peishkar for the decision of the Government. In all other cases, he shall pass final orders, and may, at his discretion, either dismiss the petition, or, if the election is found invalid, either order a fresh election or declare elected the candidate who obtained the next highest number of votes to the one disqualified.

40. Cases which involve an interpretation of the Rules shall be submitted for the orders of Government.

41. If, after the expiry of the period mentioned in Rule 36 there have been no objections raised under Rule 37, or when after inquiry under Rule 37 such objections have been disposed of, the name of any candidate duly elected shall be forwarded by the Peishkar to the Government for publication in the Government Gazette and until such publication the candidate shall not enter on his functions as Municipal Councillor. But if subsequent to the date of election, but prior to that of notification, an elected candidate has become subject to any disqualification, which, if it has existed at the time of his election, would have rendered him ineligible under these Rules, the Government may pronounce him disqualified for appointment and may order a fresh election.

Huzur Cutcherry,
Trivandrum, 5th January 1921. } (By order),
N. RAJARAM ROW,
Chief Secretary to Government.

FORM I.

Electoral roll for
Part

Municipality.
Ward No.

Serial No.	Name.	Fathers' or Karanavan's name.	Address (ward or street and door number.)	Head of qualifica- tion.
1	2	3	4	5

FORM II.

The preliminary electoral roll of voters for the Municipality is open to inspection at the Municipal office daily between 11 A. M. and 4 P. M. up to the 15th Kanni.

Any person who claims to be entered in this roll and who is not entered in it or is entered in an incorrect place or manner or with incorrect particulars may put in a claim addressed to the President to have his name entered, or the registry corrected.

Any person whose name is on this roll, and who objects to the correctness of the entry or to the inclusion of the name of any other person whose name is on the roll may prefer an objection addressed to the President.

Claims shall be preferred in Form III and objections in Form IV appended to this notice. Copies of the forms will be supplied free by the President on application.

Claims and objections may be presented to the President at any time during office hours or sent by Anchal or Post, but must reach him on or before the 15th Kanni.

Claims and objections which are not preferred in proper form or are not received by the date prescribed will be rejected.

All claims and objections received in time and in proper form will be heard by the revising authority at

on
President.

FORM III.

Notice of claim for correction of registry.
registration.

To

The President of

Municipality.

Sir,

I hereby give you notice that I claim to have the registry of my name corrected in the roll of electors for the
my name entered

Municipality of

as follows ;—

Name in full of claimant and father's or karanavan's name.	Address (ward or street and door number).	Head of qualification.	Kind and amount of tax paid.
1	2	3	4

I declare that I have resided in this Municipality for one hundred and twenty days in the aggregate in the year and that I attained the age of twenty-one years on

Date.

Signature of Claimant.

FORM IV.

Notice of objection to registration.

To

The President of

Municipality.

Sir,

I hereby give you notice that I object to the name of the person mentioned and described below being retained in the electoral roll for the ward of _____ in the Municipality.

Name of person objected to.	Number in preliminary roll.	Nature of objection.
1	2	3

Date.

Signature of objector.

Address

Ward and number in preliminary roll.

FORM V.

LIST OF CLAIMS AND OBJECTIONS.

(a) The following persons have put in claims to be registered as electors (or to have the registry of their names corrected) on the roll for the Municipality :—

Ward.	Name of claimant.	Address.	Head of qualification.
1	2	3	4

(b) The following objections have been received regarding entries in the roll for the Municipality :—

Ward.	Name of objector and number on roll.	Name of person objected to and number on roll.
1	2	3

(c) The following corrections have been made by the President or his own motion in the roll for the Municipality :—

Ward.	Number on roll.	Nature of correction.
1	2	3

The above claims and objections will be heard (and corrections finally considered) by the revising authority on
at

President.

FORM VI.

Municipality of _____

Election for the ward of _____
day of _____

to be held on _____

We, the undersigned, nominate the undermentioned as candidate at the ensuing election :—

Name.	Description.	Abode.	Occupation.

Date. _____

(Signature) _____

FORM VII.

Name.	Description.	Abode.	Ward for which nominated.

FORM VIII.

"I hereby certify that the election for the ward of _____ at _____
to my presence, and was conducted in accordance with the rules."

Date. _____

Tolling Officer

RULES.

RULES FOR THE ELECTION OF VICE-PRESIDENTS BY THE COUNCILLORS OF MUNICIPAL COUNCILS UNDER SECTIONS 15 (4) AND 254 (1) (b) (i) OF THE TRAVANCORE MUNICIPAL REGULATION, V OF 1095, PASSED BY THE GOVERNMENT OF HIS HIGHNESS THE MAHA RAJAH UNDER DATE THE 1ST APRIL 1921.

1. Every Vice-President of a Municipal Council shall be elected by the Councillors of that Municipal Council.

2. After the constitution of a new Council under Regulation V of 1095 and also whenever a vacancy arises in the office of the Vice-President, the President of the Municipal Council shall, of his own accord, or on the requisition of the Councillors under Section 25 (2) of the Regulation, convene a meeting of the Municipal Council for the purpose of electing a Vice-President.

3. At the meeting summoned by the President the Municipal Council shall proceed to the election of the Vice-President. Such election shall not be held unless the President and at least half the Councillors for the time being of the Municipal Council are present at the meeting.

4. Any Councillor who desires or is willing to be elected must be proposed by one Councillor and seconded by another.

5. (1) If there is only one duly nominated candidate, there shall be no ballot, and he shall be deemed to have been elected.

(2) If there are two or more candidates, the votes of the President and of the Councillors present at the meeting shall be taken.

6. Every Councillor wishing to vote shall be supplied with a slip of paper. He shall forthwith proceed to the place set apart for the purpose and there write on the slip so supplied the name of the candidate for whom he wishes to vote. He shall then fold up the slip so as to conceal his vote and deposit the same in a ballot box placed in the view of the President and so constructed that the paper may be placed therein but not extracted therefrom without the box being opened. The President shall then open the box and count the votes in the presence of the Councillors and declare the result of the election in accordance with the following instructions :—

(i) If there are only two candidates, the one who secures the larger number of votes shall be considered to have been elected.

(ii) If there are more than two candidates the one who obtains the fewest votes shall be eliminated and the votes taken again.

If there is an equality of votes among all the candidates, or if two or more candidates lowest on the list have obtained an equal number of votes, the President shall ascertain by casting lots in the presence of the Councillors which of them shall be eliminated. The elimination shall be repeated until two candidates only are left, when votes shall be taken for the last time and the candidate who secures the larger number of votes shall be considered to have been elected. In the event of there being an equality of votes at the final stage between the two remaining candidates, the President shall ascertain by casting lots in the presence of the Councillors which of the two shall be considered to have been elected.

7. No candidate whose name has been proposed and seconded shall take part in a ballot, but a candidate may withdraw at any stage, and after so withdrawing he may take part in any ballot. Similarly a candidate who has been eliminated at any stage under Rule 6 (ii) may take part in any ballot at subsequent stages.

8. Any voting paper which contains the signature of any of the voting Councillors or on which more than one name is entered shall be invalid.

9. (1) The President shall then seal up the ballot papers, whether counted or rejected, and note on each packet the number of papers it contains and the election to which it relates.

(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of the Division Peishkar.

(3) The packets shall be retained in safe custody in the Municipal office for six months and shall then, unless otherwise directed by the orders of a competent authority, be destroyed.

10. The validity of an election may be contested by a petition signed by at least three Councillors of the Municipal Council by which the election was held and not otherwise, provided that such petition shall reach the Peishkar of the Division in which the Municipality is situate or his office within seven days from the date of the election and shall allege specific grounds for setting aside the election on account of material irregularity in the conduct thereof or for other sufficient cause.

11. Upon receipt of such petition, the Division Peishkar shall inquire personally into the validity of such objection or objections and may thereupon pass such orders on the matter as he may think fit ; and all such orders shall be final.

12. In the event of a Municipal Council failing to elect a Vice-President at the meeting summoned in accordance with Rule 2, the

President of the Municipal Council may, if satisfied that there was good cause for the failure, arrange to hold a second meeting for the election. Provided, however, that the date of such meeting is not later than two months from the date of the constitution of the new Council or from the date on which any vacancy in the office of Vice-President has occurred.

13. If the Municipal Council fails to elect a Vice-President within two months from the date of the constitution of the new Council or from the date on which a vacancy has occurred the President shall report the matter to Government to appoint a Councillor of the Municipal Council as the Vice-President of that Municipal Council.

(By order),
N. RAJARAM RAO,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 15th April 1921. }

RULES.

RULES FOR THE ELECTION OF PRESIDENTS BY THE COUNCILLORS OF MUNICIPAL COUNCILS UNDER SECTIONS 15 (1) (B) AND 254 (1) (B) OF THE TRAVANCORE MUNICIPAL REGULATION, V OF 1095, PASSED BY THE GOVERNMENT OF HIS HIGHNESS THE MAHA RAJA UNDER DATE THE 26TH APRIL 1921.

1. After the constitution of a new Council under Regulation V of 1095 and also whenever a vacancy arises in the office of the President of a Municipal Council, the Government may direct the Councillors of the particular Municipal Council to elect their President. Such direction shall also be published in the Government Gazette.

2. The Chief Secretary to Government shall also inform the President then holding office about the same and request him to convene a meeting for the purpose of election.

3. The President then holding office shall fix the date of the meeting and inform the Council about the same. He shall also give public notice about the date of the meeting which shall be not less than fifteen days and not more than twenty-one days before the date fixed.

4. Every candidate for election shall not be disqualified to be a Councillor under the provisions of Section 11 of the Municipal Regulation. He shall be nominated by at least two Councillors in the following form which shall be sent to the President of the Council holding office at least ten days before the date of the meeting for the election of the new President :—

Municipality of.....

We, the undersigned, nominate.....
as a candidate for the office of President at the election to be held
on the... .. day of.....of 109 .

Date.....

(Signed).....

5. The President then holding office of the Municipal Council shall forthwith publish, by notice hung up in the Municipal office a list of such nominations in the following form :—

Name.	Description.	Abode.

Any Municipal Councillor may, by a petition put in before the Division Peishkar at least seven days before the date of election, object to the nomination of any person whose name has been included in the above list, on the ground that such candidate is disqualified for Presidentship under the Regulation and the Rules. The decision of the Division Peishkar on such petition shall be final and shall be communicated to the President holding office. If the decision of the Division Peishkar under this Rule is for any reason not passed in time to permit of its being communicated to the President before the day fixed for the election, the election shall be postponed by the President holding office to such a date as may be necessary.

6. At the meeting convened, the Municipal Council shall proceed to the election of the President. Such election shall not be held unless the President holding office and not less than half the number of Councillors for the time being on the Municipal Council are present at the meeting.

7. On the day of the election, the President holding office shall read out the names of the candidates nominated for the office. If the President holding office is one of the candidates nominated he may vacate the chair for the time being, and the Council may elect one of the Councillors as Chairman for the meeting.

8. (1) If there is only one duly nominated candidate, there shall be no ballot, and he shall be deemed to have been elected.

(2) If there are two or more candidates, the votes of the Councillors present at the meeting and of the presiding authority shall be taken.

9. Every Councillor wishing to vote shall be supplied with a slip of paper. He shall forthwith proceed to the place set apart for the purpose and there write on the slip so supplied the name of the candidate for whom he wishes to vote. He shall then fold up the slip so as to conceal his vote and deposit the same in a ballot box placed in the view of the presiding authority and so constructed that the paper may be placed therein but not extracted therefrom without the box being opened. The presiding authority shall then open the box and count the votes in the presence of the Councillors and declare the result of the election in accordance with the following instructions :—

(i) If there are only two candidates, the one who secures the larger number of votes shall be considered to have been elected.

(ii) If there are more than two candidates, the one who obtains the fewest votes shall be eliminated and the votes taken again. If there is an equality of votes among all the candidates, or if two or more candidates lowest on the list have obtained an equal number of votes, the presiding authority shall ascertain by casting lots in the presence of the Councillors which of them shall be eliminated. The elimination shall be repeated until two candidates only are left, when votes shall be taken for the last time and the candidate who secures the larger number of votes shall be considered to have been elected. In the event of there being an equality of votes at the final stage between the two remaining candidates, the presiding authority shall ascertain by casting lots in the presence of the Councillors which of the two shall be considered to have been elected.

10. No candidate whose name has been proposed and seconded shall take part in a ballot, but a candidate may withdraw at any stage, and after so withdrawing he may take part in any ballot. Similarly a candidate who has been eliminated at any stage under Rule 9 (ii) may take part in any ballot at subsequent stages.

11. Any voting paper which contains the signature of any of the voting Councillors or on which more than one name is entered shall be invalid.

12. (1) The presiding authority shall then seal up the ballot papers, whether counted or rejected, and note on each packet the number of papers it contains and the election to which it relates.

(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of the Division Peishkar.

(3) The packets shall be retained in safe custody in the Municipal office for six months and shall then, unless otherwise directed by the orders of a competent authority, be destroyed.

13. The validity of any election may be contested by a petition signed by at least three Councillors of the Municipal Council by which the election was held, and not otherwise, provided that such petition shall reach the Division Peishkar or the office of the Division Peishkar within seven days from the date of the election and shall allege specific grounds for setting aside the election on account of material irregularity in the conduct thereof or for other sufficient cause.

14. Upon receipt of such petition the Division Peishkar shall enquire personally into the validity of such objection or objections, and submit the papers with his opinion thereon to Government who shall pass such orders as they may think fit, and all such orders shall be final.

15. In the event of a Municipal Council failing to elect the President at the meeting summoned in accordance with Rule 6, the President holding office may, if satisfied that there was good cause for the failure, arrange to hold a second meeting for the election; Provided, however, that the date of such meeting is not later than two months from the date of publication in the Government Gazette of the direction by the Government for the election of a President.

16. If the Municipal Council fails to elect a President within two months from the date of publication in the Government Gazette of the direction by the Government for the election of a President the President holding office shall report the matter to Government and on the receipt of such report it shall be competent to the Government to appoint any person as the President of the Municipal Council.

(By order),

Huzur Cutcherry,
Trivandrum, 26th April 1921.

} N. RAJARAM RAO,
Chief Secretary to Government.

RULES.

IN EXERCISE OF THE POWERS CONFERRED BY SECTIONS 56 AND 254 (1) (F) OF REGULATION V OF 1095 THE GOVERNMENT OF HIS HIGHNESS THE MAHA RAJA ARE PLEASED TO MAKE THE FOLLOWING RULES UNDER DATE THE 4TH MAY 1921.

1. (1) These Rules may be called the "Municipal Councils Loans Rules, 1096."
- (2) They shall come into force from the date of publication.
2. In these Rules :—
 - (1) "The Regulation" means the Travancore Municipal Regulation, V of 1095.
 - (2) "Government loan" means a loan taken from Government funds ;
 - (3) "loan" means a loan made, taken or raised under the Regulation ;
 - (4) "Non-Government loan" means a loan raised, with the sanction of Government, otherwise than from Government funds ; and
 - (5) "term" of a loan means the period elapsing between the date on which the loan is completely made, taken or raised and the date on which it is completely repaid.
3. A Municipal Council shall not borrow for the carrying out of any works referred to in Section 56 (1) of the Regulation unless the work to be carried out is either—
 - (a) within the local limits of the area subject to the control of the Municipal Council, or
 - (b) for the benefit of the inhabitants within these limits.
4. When a Municipal Council desires to obtain a loan, it shall submit an application to the Government accompanied by a copy of the resolution passed at a special meeting as required under Section 56 (1) of the Regulation.
5. Every such application shall contain :—
 - (1) The purpose for which the loan is required ~~and when~~ the loan is required for any work mentioned in sub-section (1) of Section 56 an estimate of the cost of the entire work or such part of it as it is proposed to carry out from the loan funds ;
 - (2) The amount which it is proposed to borrow ;
 - (3) The fund on the security of which it is proposed to borrow ;

(4) The law under which the said fund is levied, received or held ;

(5) The date within which the money is to be borrowed, and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raise the other instalments ;

(6) The rate of interest at which it is proposed to borrow ;

(7) The term of years for which the money is to be borrowed, and the method by which it is to be repaid. If it is proposed to repay the loan by means of a sinking fund, the rate of interest at which the improvement of such sinking fund is to be calculated, shall also be stated ; and

(8) An account of the financial position of the Municipal Council, including a statement of all existing prior charges on its funds. The account and the statement shall be in such form and shall contain such details as may be fixed by the Account Officer.

6. The Government shall cause such enquiry as they think fit to be made into the statements contained in the application and into the utility of the purpose for which the loan is proposed.

7. If it appears to the Government that the money ought not to be borrowed they shall, after considering the explanation of the Municipal Council, reject the application.

8. If it appears to the Government that the money ought to be borrowed they shall cause to be published in the Government Gazette and in such other manner as they may deem fit within the local limits of the area subject to the control of the Municipal Council a copy of the application and such particulars in regard to any enquiry made under Rule 6 as they may think necessary.

9. After the expiry of one month from such publication and after calling for any further information which they may require and considering any objections which may be preferred, the Government may—

(1) reject the application, or

(2) grant the loan or sanction the raising of the loan, as the case may be.

Provided, however, that no order rejecting an application under this Rule shall be passed without considering the explanation and objection, if any, of the Municipal Council on the further information and objections received by Government.

10. The term of a Government loan shall be fixed by Government with due regard to the nature and utility of the work, the amount of the loan and the resources of the Municipal Council; it shall not ordinarily exceed thirty years.

11. The rate of interest payable on a Government loan shall not exceed $7\frac{1}{2}$ per cent.

12. When a Municipal Council submits an application for a non-Government loan, the Government may sanction the same if the term of the loan does not exceed thirty years and if the rate of interest does not exceed $7\frac{1}{2}$ per cent.

13. (1) In granting or sanctioning a loan the Government may prescribe any further conditions not inconsistent with the Regulation and with these Rules as they may think fit.

(2) In particular and without prejudice to the generality of sub-rule (1), the following conditions shall be prescribed, namely:—

(i) In the case of every loan, that the Municipal Council shall furnish to the Account Officer or to the Government any information which he or they may require regarding the expenditure of the loan.

(ii) In the case of a Government loan, that the Government, if they consider that the Municipal Council has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these Rules, may, at any time after hearing the Council, order that no further payment shall be made on account of such loan, and that any amount advanced with interest thereon shall be repaid immediately, or within such time, as the Government may deem fit.

(iii) In the case of a non-Government loan, that the Municipal Council shall not, without the previous approval of Government, vary the dates within which the raising of the loan or of the first instalment of it, has been sanctioned; and that, if the loan is raised by instalments, the Municipal Council shall report, for the previous approval of Government, the dates within which each further instalment is to be raised.

14. The Government shall make such provision as they may deem necessary—

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these Rules,

(b) where the loan is taken for any work specified in sub-section (1) of Section 56, for the proper inspection of the work to be carried out, provided that every such work and the accounts connected therewith shall be open at all times to the inspection of—

(1) the Executive Engineer in whose division the work is situated,

(2) any person who may be authorised to inspect the accounts of the Municipal Council, and

(3) the Division Peishkar or any other person specially authorised by the Government in this behalf.

15. When the Government decide to attach any funds under sub-section (3) of Section 56 of the Regulation the following procedure shall be observed namely :—

(a) The Government shall issue a notice to the Municipal Council prohibiting the collection or management of such funds by the Municipal Council, and vesting the administration thereof in such officer as the Government may appoint. The Government shall cause such notice to be published in the Government Gazette, and in such other manner as they may deem fit within the local limits of the area subject to the control of the Municipal Council.

(b) The officer appointed by the Government under Section 56, sub-section (3) shall pay the moneys collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government Treasury.

(c) The said officer shall prepare the accounts of moneys so collected, and of the cost of collection, in such form as the Government may, from time to time, direct. He shall deliver a copy of the accounts to the Municipal Council, and shall cause a copy to be published in the Government Gazette.

16. If, on the completion of the work or the closing of the accounts of the transaction for which a Municipal Council has borrowed money, the Government are satisfied that the whole of the money has not been spent on the purpose for which it was borrowed they shall proceed as follows, namely:—

(a) *In the case of a Government loan.*—The Government shall direct that the unexpended balance shall be forthwith repaid to Government, and the principal of the debt reduced by an equivalent amount. The Government may direct such variation as they may consider necessary on this account in the instalment fixed for the liquidation of the loan.

(b) *In the case of a non-Government loan.*—The Government may direct that the unexpended balance shall be utilised in the reduction in any way of the debt of the Municipal Council, or that the unexpended balance shall be utilised in the carrying out of any works which the Municipal Council is legally authorised to carry out.

17. In the case of Government loans, interest shall be charged, at the rate agreed upon, yearly or half-yearly, as the Government

may determine, and shall be reckoned and paid on each instalment from the date on which such instalment is received by the Municipal Council.

18. The Municipal Council may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

19. The accounts of every Government loan shall be kept by the Account Officer.

20. If a loan is not repayable by annuities or annual drawings, the Municipal Council shall establish a sinking fund, in the following manner, namely :—

(1) It shall pay out of its income, yearly or half-yearly, into such fund a sum which accumulating at such rate of compound interest as the Government may fix will be sufficient to secure the liquidation of the loan within the term fixed for its repayment ;

(2) It shall make the first of such payments within one year from the date of taking or raising the loan unless the Government otherwise direct ; and

(3) It shall submit the accounts of its sinking fund annually to the Account Officer, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Government sanction a gradual readjustment.

(By order),

Huzur Cutcherry,
Trivandrum, 4th May 1921. }

N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

R. O. C. No. 496 of 1923/Rev. & L. G.

Under Section 254 (b) (ii) of the Travancore Municipal Regulation, V of 1095, the following Rules are passed, with the sanction of His Highness the Maha Raja, for regulating the removal of President, Vice-President or Councillor under Section 19 (1) of the said Regulation :—

1. When the removal of a President, Vice-President or Councillor is contemplated by Government, a notice shall be given by the Chief Secretary to Government to the President, Vice-President or Councillor, as the case may be, asking him to show cause why he should not be removed. Such notice shall be accompanied by a statement in writing setting forth the reason or the reasons which

are alleged to exist to justify the removal. Such notice may be given either in person or by Anchal or Post.

2. The person to whom the statement is given, may, within the time fixed in the notice, file with the Chief Secretary to Government either in person or by Anchal or Post an answer in writing meeting the allegations contained in the statement.

3. Evidence to substantiate the allegations contained in the statement or answer shall be originally furnished by means of affidavits only: Provided that, if the Government think it necessary, they may direct a Division Peishkar to examine any person, on oath, after giving the parties concerned opportunity to be present at such examination.

4. The Division Peishkar shall forward to the Government the evidence recorded by him.

5. The Government may, after taking into consideration the evidence forwarded under Rule 4, and making such further investigation as may be deemed necessary and after hearing the President, Vice-President, or Councillor, as the case may be, pass such orders as may be deemed fit.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 9th May 1924. }

RULES.

RULES FOR THE GUIDANCE OF MUNICIPAL COUNCILS AND
GOVERNMENT DEPARTMENTS REGARDING THE PROPER CONSERVANCY
OF LANDS VESTED IN THE MUNICIPAL COUNCILS OF THE STATE,
UNDER SECTION 254 (1) (r) OF THE MUNICIPAL REGULA-
TION, V OF 1095 PASSED BY THE GOVERNMENT OF
HER HIGHNESS THE MAHA RANI REGENT UNDER
DATE THE 20TH APRIL 1925.

1. Municipal Councils which are in charge of either *poramboke* lands or Government lands other than *poramboke*, shall promptly report to the Peishkar of the Division all cases of unauthorised occupation of such lands.

2. All the officers of the Land Revenue Department shall draw the attention of the President of the Municipal Council concerned to any encroachment on public roads, streets, lanes, paths, *porambokes* and other property of Government, which are vested in the Municipal Council and shall take such further action as is necessary in consultation with the President.

3. The Municipal Council may permit temporary occupation of lands specified in paragraphs 1 and 2 above, in conformity with the provisions of the Municipal Regulation, but the licenses given by them for the purpose shall state clearly that these encroachments are removable if the Division Peishkar directs them to be removed. All differences of opinion between the Municipal Council and the Division Peishkar shall be referred to Government for their orders and such orders of Government shall be final.

4. In regard to permanent encroachments either by unauthorised occupation of the surface of roads, streets, drains, etc., or by the construction of balconies or structures overhanging the same, no such encroachments shall be allowed by the Municipal Councils without consulting the Government departments concerned, through the Division Peishkars. All differences of opinion shall be referred to Government for their orders, and such orders of Government shall be final.

Huzur Cutcherry, }
Trivandrum, 12th May 1925. }

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

REGULATION VI OF 1095.

A Regulation to deal with certain gold coins.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE,

ON THE 2nd Karkadagam 1095.
17th July 1920.

Preamble. Whereas it is expedient to declare that the gold coins referred to in Section 3 A of the British Coinage Regulation, III of 1086, as amended by Regulation I of 1091, shall cease to be legal tender : We are pleased to enact as follows :

Gold coin no longer to be legal tender. Notwithstanding anything contained in Section 3 A. of the British Coinage Regulation, III of 1086, as amended by Regulation I of 1091, the gold coins referred to in that Section shall cease to be legal tender in payment or on account.

REGULATION IV OF 1096.

*A Regulation to amend the Estates Rent Recovery Regulation, IV of 1068.**

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE,

ON THE 30th March 1921.
17th Meenam 1096.

Whereas it is expedient to amend the Estates Rent Recovery Regulation, IV of 1068 ; it is hereby enacted as follows :—

The following shall be substituted for Section 7 of the Regulation :—

“7. All charges and losses that may be incurred by Our Government in connection with any proceedings taken under Section 6 shall be paid by the Estates, and may be recovered by Our Government from such Estates as arrears of revenue under Regulation I of 1068.”

Estates liable for charges on account of recovery.

NOTIFICATION.

Dis. No. 328 of 23/Revenue.

Under Section 6 of the Estates Rent Recovery Regulation, IV of 1068, it is hereby notified, with the sanction of His Highness the Maha Raja, that the following Rules are prescribed for the recovery of the arrears of rent due to the Estates of Kilimanoor and Edapalli under the provisions of the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094 and X of 1097 :—

- (1) The demand in writing prepared and furnished by the Tahsildar under Clause I (ii) of Section 7 of the Revenue Recovery Regulation shall, in the case of the Estates of Kilimanoor and Edapalli, specify separately the amount of the arrears payable in paddy and that payable in money.
- (2) Where paddy is distrained, the quantity of paddy distrained may be appropriated as paddy towards the rent payable in kind and the excess, if any, shall alone be brought to sale towards the recovery of the rent payable in money.

(By order),

Huzur Cutcherry,
Trivandrum, 8th April 1923.

R. KRISHNA PILLAI,
Chief Secretary to Government

REGULATION V OF 1096.*

A Regulation to amend the Land Acquisition Regulation, XI of 1089.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE 12th July 1921.
29th Mithunam 1096.

Whereas it is expedient to amend the Land Acquisition Regulation, XI of 1089; It is hereby enacted as follows:—

† *Section 6.*—Number the last paragraph as (3), and substitute the words ‘for a public purpose’ for the words ‘for such purpose’.

NOTIFICATION.

No. L. R. 2357/502 of '15.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following modifications are made in Part I of the Rules under Section 41 of the Land Acquisition Regulation, XI of 1089, published at pages 4269—4270 of the Gazette, dated the 29th December 1914/14th Dhanu 1090:—

(1) *Add* the following as a sub-para under Rule (2) of the Rules:—

“In any case in which the Government consider the valuation of the lands to be excessive, or for any other sufficient ground, they may arrange for the valuation statement being referred to the Chief Engineer or the Head of the Department concerned before ordering the publication of the declaration in the Gazette.”

(2) *Substitute* the following for the present Rule 3 of the Rules:—

“The Government, after examining the details furnished in the valuation statement and after considering the opinion of the Chief Engineer or the Head of the Department concerned if it has been called for under Rule 2, may issue the declaration under Section 6 or may cancel their original order for acquisition as they may think fit.”

(3) *Add* the following at the end of Rule 8 of the Rules:—

“He may also consult the Department concerned as to the market value of the land if he considers it necessary to do so in any particular case.”

* *Vide* also Regulation I of 1099.

† *Vide* page 751, L. R. M., Vol. I.

(4) *Insert* the following as a sub-para under Rule 15 of the Rules :—

“ As soon as an award is made, the Division Peishkar or other acquiring officer duly empowered under the Regulation should intimate the fact to the Head of the Department concerned and forward to him a copy of the award statement together with a detailed valuation statement as per Form A appended to these Rules. The Division Peishkar or other acquiring officer shall also arrange for the land being put in possession of the Head of the Department concerned or any subordinate officer deputed by him for the purpose”

(By order),

Huzur Cutcherry,
Trivandrum, 20th March 1920. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 323-1 of 1922/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is added after Rule 6, as Rule 6 A, of the Rules passed under Section 41 of the Land Acquisition Regulation, XI of 1089, under date the 16th December 1914, corresponding to the 1st Dhanu 1090:—

Rule 6 A.—Section 40 of the Land Acquisition Regulation requires that notices to be issued under the Regulation should be signed by the Division Peishkar himself. The Head Clerks of the office of the Division Assistants are hereby empowered to sign “ By order ” copies of records required to be furnished in enquiries connected with Land Acquisition cases on the file of the Division Assistants.

(By order),

Huzur Cutcherry,
Trivandrum, 4th March 1922. } N. RAJARAM RCW,
Chief Secretary to Government.

NOTIFICATION.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Rules passed under Section 41 of the Land Acquisition Regulation, XI of 1089, under date the 16th December 1914, are further amended as follows :—

(1) *Add the following as Rule 6 B.—*

“6 B. After the declaration under Section 6 is published in the Gazette, there should be no delay whatever in the conduct of the acquisition proceedings and settlement of compensation, all opportunities for speculative enhancement of prices, which often occur owing to the lengthy and dilatory proceedings, being averted. Unless the circumstances are exceptional, the time for settlement of compensation should not exceed three months and where for extraordinary reasons this limit is exceeded the reasons for the delay should be clearly explained. This direction should be strictly followed by the acquisition officers and any delay on their part in settling the compensation after acquisition is sanctioned by Government will be severely noticed.”

(2) *Substitute the following for the existing Rule 8.—*

“8. In determining the amount of compensation which should be allowed for the land, the acquiring officer should not restrict himself merely to the consideration of such evidence as may be adduced by the claimants, but should *make independent enquiries* and do his best to obtain any reliable information that may be forthcoming as to the real market value of the land. It is not merely the recent purchase price of land in the neighbourhood similarly cultivated or improved that should be taken into account. Careful attention should also be given to such considerations determining value as similar advantages of situation, corresponding area, existing demand and saleability.

Note.—A small parcel of land usually commands larger price than a larger block in the same neighbourhood ; and the price paid for the former would not be a fair value per acre to be set up in the case of the latter. Again, a site with a good road-frontage is of greater value than a plot without direct access to good communications”.

(3) *Add the following as Rule 9 A.—*

“9 A. (i) When Sri Pandaravaga Thanathu lands are acquired for Government purposes, the compensation should be wholly paid to the Sri Pandaravaga Department. When Sri Pandaravaga Pattam, Otti, etc., lands for which pattas have been given to tenants, are acquired for Government purposes, the compensation for acquiring the tenant's right should be awarded to the tenant concerned.

In addition to this, the right of the Sri Pandaravaga Department to the rent on the lands should be acquired by paying to the Sri Pandaravaga 25 times the annual rent as the capitalised value of the right. The lands acquired will, after acquisition, be declared Poramboke.

(ii) When Kandukrishi lands are acquired for Government requirements, no compensation need be awarded for the Crown's right in it. Awards need be passed only to compensate private rights in them.

(iii) When, however, Kandukrishi lands (or other lands) charged with *varam* to the Sri Pandaravaga Department are acquired, the Sri Pandaravaga Department should be paid 25 times the annual *varam* as the capitalised value of the right. The *varam* should not be retained as a permanent and recurring charge on the Kandukrishi revenue.

(iv) Public works for which land is required by Government in any Department may be productive or non-productive. In the case of the former such as Railways, Irrigation works &c., the capitalised value equal to 25 times the assessment of the occupied land required or of the unoccupied land appropriated for the purpose, should be added to the estimated cost of works so that the return to Government from such works may be correctly calculated."

(4) *Substitute the following for the existing Rule 10.—*

"10. The party who is not satisfied with the award made by the acquiring officer is at liberty to obtain an adjudication by a competent Civil Court by desiring a reference to such court under Section 18 of the Regulation. But, on the other hand, Government have no such option and are bound by the acquiring officer's award so far as they are concerned. It, therefore, behoves the acquiring officer in such cases to take special care that the value fixed is not disproportionate to the real market value of the land, so much so that in cases of doubt and where the estimate of value made by the departmental officers differs greatly from the value put on the property by the owner, it is advisable to keep the valuation at as moderate a figure as possible and to leave the party to demand a reference to a court than to award an excessive compensation and tie the hands of Government."

(5) *Add the following as Rule 10 A.—*

"10 A. When the award of an acquiring officer is referred to a civil court under Section 18 of the Regulation, care should be taken that reliable evidence is, as far as possible, adduced before the court in support of the grounds on which the award is based and ordinarily some responsible Revenue Officer not below the rank of a Taluk Head Clerk who has himself seen the land should among others be called in as witness.

When the sum involved is considerable or the compensation is claimed at very high rates, the case should be watched by the Division Peishkar. A special report should be made to the Land Revenue Commissioner in cases which are of serious importance owing to the amount involved or the likelihood of the court's award forming a precedent detrimental to Government interests in the event of land having to be acquired subsequently for Government in the neighbourhood."

(6) *Substitute the following for the existing Rule 11.—*

"11. The amount of compensation awarded in one case is certain to be relied on as a precedent in the case of subsequent acquisitions, and a mistake once committed is thus apt to serve as a cause of future loss to Government and as an impediment to the acquisition of lands in the locality. Government consider it desirable therefore that the acquiring officer, if he is not a Division Peishkar, should consult the latter in any doubtful or difficult case before making the award. In particular he should refer to him any case in which he proposes to award more than 10 per cent. in excess of the original estimate or more than Rs. 1,000. He must also refer his proposed award in any case which the Division Peishkar by special order requires him to do so and in all cases where a reference to the Division Peishkar is made, the acquiring officer should make his award according to the instructions received from the Division Peishkar. In important cases the Division Peishkar may, at his discretion, seek, through the Land Revenue Commissioner, the orders of Government before the award is made."

(7) *Substitute the following for the existing Rule 13.—*

"13. Even in cases where land is voluntarily offered by its owners for a public purpose, the land should be acquired under the Regulation on payment of nominal compensation, the object being to secure an indefeasible title to the land."

(8) *Add the following as Part III of the Rules.—*

PART III.

Procedure for acquiring Service Inam lands.

"23. In acquiring Service Inam lands, in which the actual holder has only a life interest or the profits of which are assigned as remuneration for an officiator, the award of a lump sum as compensation is inappropriate and should not be adopted as such an award would diminish *protanto* the remuneration available for future service. In such cases, an agreement under sub-section (3) of Section 28 of the Regulation should be made with the person or persons interested for the grant of other lands in exchange.

24. As a rule the land selected to be given in exchange should be assessed Government waste. But when no suitable land is available, the amount of compensation awarded may be applied in purchasing occupied unalienated land to be assigned in exchange. In exceptional cases where it will be less expensive to allow some unalienated land already belonging to the holder to be converted into Inam, than to purchase other land for the purpose, the exchange may be permitted and the person enjoying the Inam paid the value of the land so selected in addition to any benefits that he may derive from the treatment of the land as Inam.

25. When the estimated value of the land selected to be given in exchange is equal to that of the original Service Inam, the former will be converted into Inam subject to the payment of the original quit-rent (Rajabhogam).

26. When the estimated value of the land selected to be given in exchange exceeds that of the original Service Inam, the difference between the estimated value of the two lands will be levied as additional quit-rent together with the original quit-rent.

27. When the estimated value of the land selected to be given in exchange is less than that of the original Service Inam, the original quit-rent will be reduced by the difference between the estimated value of the two lands, and if the difference exceeds the original quit-rent, the amount required to make up the deficiency in the profit will be paid in cash annually.

28. In cases where the claimants concerned refuse to accept the land or allowance offered under the aforesaid rules, the Division Peishkar shall obtain the orders of Government and make an award of a lump sum and shall, whether or not the claimant applies for reference to the court, deposit the amount so awarded in Court under sub-section (2) of Section 28. In making the deposit or where the claimant applies for a reference to the court, the Division Peishkar shall draw the court's attention to the fact that the land is service land and move the court to order the amount awarded to be invested and otherwise dealt with in the manner provided in Sections 29 and 30, so as to secure it for the benefit of all those persons who would, from time to time, have been entitled to receive the profits of the acquired land. Should the court fail or refuse to comply with the request, the Division Peishkar shall take steps for filing an appeal on the point.

(By order),

Huzur Cutcherry,
Trivandrum, 18th September 1926. } K. GEORGE,
Chief Secretary to Government.

RULES PASSED UNDER SECTION 41 OF THE LAND ACQUISITION
REGULATION, XI OF 1099, WITH THE SANCTION OF
HIS HIGHNESS THE MAHA RAJA UNDER DATE
THE 16TH DECEMBER 1914/1ST DHANU 1090.

[Brought up to 18th September 1926.]

PART I.

PROCEEDINGS IN ACQUISITION.

1. The first step in the institution of proceedings for acquisition of land under the Regulation is the issue of a declaration under Section 6 of the Regulation.

To enable the Government to issue such declaration, an order is issued in the first instance to the Division Peishkar to prepare and submit a draft declaration embodying the particulars required under Section 6, Clause 2.

2. On receipt of the requisition from Government for sending up a draft declaration as aforesaid, the Division Peishkar shall cause a statement to be prepared giving details as to the description, boundaries and area of the land required as well as the trees and buildings standing thereon and the estimated cost of its acquisition. This statement shall be prepared by the Tahsildar or Deputy Tahsildar of the Taluk in which the land is situate; when the statement is prepared by the Deputy Tahsildar, it should be scrutinised by the Tahsildar after inspection of the land. The statement shall be prepared in Form A appended to these Rules. It shall be examined by the Division Peishkar, who shall, after satisfying himself that the valuation is reasonable and fair, send it up to Government with a draft declaration in Form B.

In any case in which the Government consider the valuation of the lands to be excessive, or for any other sufficient ground, they may arrange for the valuation statement being referred to the Chief Engineer or the Head of the Department concerned before ordering the publication of the declaration in the Gazette.

Note.—In regard to the valuation of land and trees, if the value of the trees is allowed on the ground of their being yielding ones, a corresponding deduction at the rates specified in the schedule attached to these rules for each tree of the taxable species should be made in the area of the land for calculating the ground-value. In regard to other trees also, the deduction should be made on the analogy of the taxable trees.

3. The Government after examining the details furnished in the statement and after considering the opinion of the Chief Engineer or the Head of the Department concerned if it has been called for under Rule 2, may issue the declaration under Section 6 or may cancel their original order for acquisition as they may think fit.

4. After the declaration has been issued under Section 6, the Government will, under Section 7 of the Regulation, direct the Division Peishkar to take order for the acquisition of the land and also return to him the valuation statement prepared in Form A.

5. On receipt of orders from Government, the Division Peishkar shall proceed to acquire the land.

6. The Division Peishkar shall issue and publish the notice required under Section 9 of the Regulation in Form C appended. He shall send the notice direct to the Government Press for publication in the Gazette.

6 A. Section 40 of the Land Acquisition Regulation requires the notices to be issued under the Regulation should be signed by the Division Peishkar himself. The Head Clerks of the office of the Division Assistants are hereby empowered to sign "By order" copies of records required to be furnished in enquiries connected with Land Acquisition cases on the file of the Division Assistants.

6 B. After the declaration under Section 6 is published in the Gazette, there should be no delay whatever in the conduct of the acquisition proceedings and settlement of compensation, all opportunities for speculative enhancement of prices, which often occur owing to the lengthy and dilatory proceedings, being averted. Unless the circumstances are exceptional, the time for settlement of compensation should not exceed three months and where for extraordinary reasons this limit is exceeded the reasons for the delay should be clearly explained. This direction should be strictly followed by the acquisition officers and any delay on their part in settling the compensation after acquisition is sanctioned by Government will be severely noticed.

7. The Division Peishkar or other acquiring officer duly empowered under the Regulation is in no sense of the term, a judicial officer ; nor is the proceeding before him, in which he makes his award, a judicial proceeding. The enquiry and valuation made by him are departmental in their character, for the purpose of enabling the Government to make a tender through him to the persons interested, and it is incumbent on him, before making his award as to the compensation to be offered, to consider all available information on the question.

8. In determining the amount of compensation which should be allowed for the land, the acquiring officer should not restrict himself merely to the consideration of such evidence as may be adduced by the claimants, but should make independent enquiries and do his best to obtain any reliable information that may be forthcoming as to the real market value of the land. It is not merely the recent purchase price of land in the neighbourhood similarly cultivated or improved that should be taken into account. Careful attention should also be given to such considerations determining value as similar advantages of situation, corresponding area, existing demand and saleability.

Note.—A small parcel of land usually commands a larger price than a larger block in the same neighbourhood ; and the price paid for the former would not be a fair value per acre to be set up in the case of the latter. Again, a site with a good road-frontage is of greater value than a plot without direct access to good communications.

9. The acquiring officer should pay special attention to the directions given in Sections 22 and 23 of the Regulation, and have regard to the general principles recognised by the courts in determining the market value of land.

9 A. (i) When Sri Pandaravaga Thanthu lands are acquired for Government purposes, the compensation should be wholly paid to the Sri Pandaravaga Department. When Sri Pandaravaga Pattom, Otti, etc., lands for which pattas have been given to tenants, are acquired for Government purposes, the compensation for acquiring the tenant's right should be awarded to the tenant concerned. In addition to this, the right of the Sri Pandaravaga Department to the rent on the lands should be acquired by paying to the Sri Pandaravaga 25 times the annual rent as the capitalised value of the right. The lands acquired will, after acquisition, be declared Poramboke.

(ii) When Kandukrishi lands are acquired for Government requirements, no compensation need be awarded for the Crown's right in it. Awards need be passed only to compensate private rights in them.

(iii) When, however, Kandukrishi lands (or other lands) charged with *varam* to the Sri Pandaravaga Department are acquired, the Sri Pandaravaga Department should be paid 25 times the annual *varam* as the capitalised value of the right. The *varam* should not be retained as a permanent and recurring charge on the Kandukrishi revenue.

(iv) Public works for which land is required by Government in any Department may be productive or non-productive. In the case of the former such as Railways, Irrigation works etc., the capitalised value equal to 25 times the assessment of the occupied land required or of the unoccupied land appropriated for the purpose, should be added to the estimated cost of works so that the return to Government from such works may be correctly calculated.

10. The party who is not satisfied with the award made by the acquiring officer is at liberty to obtain an adjudication by a competent civil court by desiring a reference to such court under Section 18 of the Regulation. But, on the other hand, Government have no such option and are bound by the acquiring officer's award so far as they are concerned. It therefore behoves the acquiring officer in such cases, to take special care that the value fixed is not disproportionate to the real market value of the land, so much so that in cases of doubt and where the estimate of value made by the departmental officers differs greatly from the value put on the property by the owner, it is advisable to keep the valuation at as moderate a figure as possible and to leave the party to demand a reference to a court than to award an excessive compensation and tie the hands of Government.

10 A. When the award of an acquiring officer is referred to a civil court under Section 18 of the Regulation, care should be taken that reliable evidence is, as far as possible, adduced before the court in support of the grounds on which the award is based and ordinarily some responsible Revenue Officer not below the rank of a Taluk Head Clerk who has himself seen the land should among others be called in as witness.

10 A. When the sum involved is considerable or the compensation is claimed at very high rates, the case should be watched by the Division Peishkar. A special report should be made to the Land Revenue Commissioner in cases which are of serious importance owing to the amount involved or the likelihood of the court's award forming a precedent detrimental to Government interests in the event of land having to be acquired subsequently for Government in the neighbourhood.

11. The amount of compensation awarded in one case is certain to be relied on as a precedent in the case of subsequent acquisitions, and a mistake once committed is thus apt to serve as a cause of future loss to Government and as an impediment to the acquisition of lands in the locality. Government consider it desirable therefore that the acquiring officer, if he is not a Division Peishkar, should consult the latter in any doubtful or difficult case before making the award. In particular he should refer to him any case in which he

proposes to award more than 10 per cent. in excess of the original estimate or more than Rs. 1,000. He must also refer his proposed award in any case which the Division Peishkar by special order requires him to do so and in all cases where a reference to the Division Peishkar is made, the acquiring officer should make his award according to the instructions received from the Division Peishkar. In important cases the Division Peishkar may, at his discretion, seek, through the Land Revenue Commissioner, the orders of Government before the award is made.

12. Whenever land which does not already vest in Government is permanently required for a public purpose, it should invariably be acquired under the Regulation as such acquisition confers an indefeasible title. In acquiring land for temporary occupation also, the Regulation should be applied whenever practicable.

13. Even in cases where land is voluntarily offered by its owners for a public purpose, the land should be acquired under the Regulation on payment of nominal compensation, the object being to secure an indefeasible title to the land.

14. Division Peishkars should not ordinarily take possession of the land before all the preliminary steps prescribed by the Regulation have been taken. This is so the more especially in view of Section 34 of the Regulation which secures for Government the liberty to withdraw from acquisition (on account of excessive cost or otherwise) when possession has not been taken.

15. As soon as an award is made, the Division Peishkar or other acquiring officer duly empowered under the Regulation should intimate the fact to the Head of the Department concerned, and forward to him a copy of the award statement together with a detailed valuation statement as per Form A appended to these rules. The Division Peishkar or other acquiring officer shall also arrange for the land being put in possession of the Head of the Department concerned, or any subordinate officer deputed by him for the purpose.

16. An award made by a Division Peishkar under Section 11 and duly announced under Section 12 of the Regulation, should not be revised or amended by him even though the persons interested may consent to the revision or amendment.

PART II.

PAYMENT OF COMPENSATION.

17. The payment of compensation should be made as soon after the declaration of the award as possible, as under Section 31 of the Regulation, interest at 6 per cent. per annum is payable on the amount of compensation for the interval between the date of

occupation and the date of payment. Accordingly, the Division Peishkar or other officer duly empowered should, immediately after making an award under Section 11, tender payment of compensation to such of the persons entitled thereto, as are then present either personally or by their representatives.

18. To those who are not so present a notice should at once be sent through the Tahsildar of the Taluk in which they reside intimating the fact that an award has been made and stating that, unless the amount awarded is claimed by the party either personally or through a duly authorised agent within a time to be specified, the money will be placed in deposit and will bear no interest. The notice should be served in the manner prescribed in Section 40 of the Regulation.

19. If the Division Peishkar's tender is accepted by the parties present, or if the parties afterwards appear before him in person or by duly authorised agents to take payment, whether in pursuance of the notice served or otherwise, the Division Peishkar shall make the payment by an order on the treasury.

20. If the parties do not take payment within the time specified and do not apply for a reference to the court under Section 18 of the Regulation, the compensation money should be placed in Revenue deposit.

21. If the parties refusing payment desire a reference to the court or if there be no person competent to alienate the land or if there be any dispute as to the title to receive compensation or as to the apportionment of compensation, the amount awarded for the land must be deposited in the court under Section 28 (2) of the Regulation. Section 27 merely provides that, in certain circumstances, the acquiring officer need make no apportionment of the compensation in his award but may leave it to the court to do so. It does not allow him any discretion in regard to depositing the compensation in court in disputed cases. Under Section 28 he is bound to make the deposit in every disputed case *i. e.*, every case in which, owing to any of the circumstances specified in the Section, he cannot make a complete award, which is accepted at least under protest by all the parties. He must, in such cases, deposit in the court the entire compensation in the case though some of the parties may have accepted the award.

22. Detailed instructions regarding the procedure to be followed by Land Acquisition Officers and Treasury Officers in the payment of compensation awarded under the Regulation are contained in the Account Code, Appendix III.

PART III.

PROCEDURE FOR ACQUIRING SERVICE INAM LANDS.

23. In acquiring Service Inam lands, in which the actual holder has only a life interest or the profits of which are assigned as remuneration for an officiator, the award of a lump sum as compensation is inappropriate and should not be adopted as such an award would diminish *protanto* the remuneration available for future service. In such cases, an agreement under sub-section (3) of Section 28 of the Regulation should be made with the person or persons interested for the grant of other lands in exchange.

24. As a rule the land selected to be given in exchange should be assessed Government waste. But when no suitable land is available, the amount of compensation awarded may be applied in purchasing occupied unalienated land to be assigned in exchange. In exceptional cases where it will be less expensive to allow some unalienated land already belonging to the holder to be converted into Inam, than to purchase other land for the purpose, the exchange may be permitted and the person enjoying the Inam paid the value of the land so selected in addition to any benefits that he may derive from the treatment of the land as Inam.

25. When the estimated value of the land selected to be given in exchange is equal to that of the original Service Inam, the former will be converted into Inam subject to the payment of the original quit-rent (Rajabhogam).

26. When the estimated value of the land selected to be given in exchange exceeds that of the original Service Inam, the difference between the estimated value of the two lands will be levied as additional quit-rent together with the original quit-rent.

27. When the estimated value of the land selected to be given in exchange is less than that of the original Service Inam, the original quit-rent will be reduced by the difference between the estimated value of the two lands, and if the difference exceeds the original quit-rent, the amount required to make up the deficiency in the profit will be paid in cash annually.

28. In cases where the claimants concerned refuse to accept the land or allowance offered under the aforesaid rules, the Division Peishkar shall obtain the orders of Government and make an award of a lump sum and shall, whether or not the claimant applies for reference to the court, deposit the amount so awarded in court under sub-section (2) of Section 28. In making the deposit or where the claimant applies for a reference to the court, the Division Peishkar shall draw the court's attention to the fact that the land is service

land and move the court to order the amount awarded to be invested and otherwise dealt with in the manner provided in Sections 29 and 30, so as to secure it for the benefit of all those persons who would, from time to time, have been entitled to receive the profits of the acquired land. Should the court fail or refuse to comply with the request, the Division Peishkar shall take steps for filing an appeal on the point.

Huzur Cutcherry,
Trivandrum, 21st December, 1914. }

M. KRISHNAN NAIR,
Deuan.

Schedule.

Serial No.	Kind of trees.	Minimum number of trees to the acre.	Extent of space allowed for bearing tree.
1	Coconut ...	100	1 cent.
2	Areca ...	800	1/8 „
3	Jack ...	50	2 „
4	Palmyra ...	500	1/5 „
5	Punna ...	50	2 „
6	Tamarind ...	50	2 „
7	Mango ...	50	2 „

Under Section 6 of Regulation XI of 1089, it is hereby declared that.....(here enter area, in acres and cents or square feet) of land in..... Survey Nos. in the.....PakuthiTaluk are required for.....(here enter description of the work or purpose for which the land is to be acquired).

Station..... }
Date..... }

Chief Secretary to Government.

NOTICE UNDER SECTION 9 OF REGULATION XI OF 1089.

Office..... }
Station.....Date..... }

Division Peishkar.

[illegible]

Notes.—1. A definite date should be mentioned and the date so mentioned must be after a full period of 15 days after the date of the Gazette in which the notice appears.

2. In cases in which the urgency clause of the Regulation is ordered to be put in force by Government, the following shall be inserted as an additional para in the above notice :—

“It is further notified that Government having sanctioned the acquisition of the lands under Section 17 of the Regulation, the lands will be taken possession of immediately on the expiration of fifteen days from the date of publication of this notice in the Gazette.”

REGULATION VII OF 1096.

REGISTRATION OF BIRTHS AND DEATHS.

CONTENTS.

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Accused persons may appear and be defended by agents.
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20. Power of Government to frame forms and make rules.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE 17th July 1921.
2nd Karkadakam 1096.

A Regulation to make provision for the Registration of Births and Deaths in Rural tracts.

Whereas it is expedient to make provision for the registration of births and deaths in rural tracts ; It is hereby enacted as follows :—

Preamble.

1. This Regulation may be called "The Travancore Registration of Births and Deaths Regulation of 1096".

Title.

2. Our Government may, by Notification, extend this Regulation, or any portion thereof, to any local area beyond the limits of the Municipalities constituted under the Travancore Municipal Regulation, V of 1095, and may, by like Notification, exclude any such local area from the operation of the Regulation or any portion thereof.

Extension and withdrawal of Regulation.

3. In this Regulation, unless there is something repugnant to the subject or context,—

Interpretation Clause.

"Village" means any local area which for purposes of revenue administration is now recognised as a Pakuthi or which may hereafter be declared by Our Government to be a village, and in which local area this Regulation or any portion thereof is in force :

"Registrar" means a person appointed Registrar of Births and Deaths under Section 5 of this Regulation.

4. On the publication of a Notification under Section 2 extending this Regulation or any portion thereof to any local area, the Dewan shall cause to be proclaimed in the Vernacular language by notice posted at some conspicuous place and by beat of drum in every village within the area so notified and by publication in Our Government Gazette the date from which registration of births and deaths will be compulsory in the said area.

The Dewan to proclaim that registration will be compulsory.

5. (1) On the publication of such Notification, the Dewan shall appoint a person either by name or by virtue of any office he may hold to be Registrar of Births and Deaths for each village, or may, if he sees fit, divide any village into wards and appoint a person either by

Appointment of Registrars.

name or by virtue of any office he may hold to be Registrar of Births and Deaths for each ward.

(2) Every Registrar so appointed shall keep in the prescribed form a register of births and deaths for his village or ward, as the case may be.

Registrars to keep registers in the prescribed form.

6. Every such Registrar shall, unless otherwise expressly authorised by the Division Peishkar in writing, reside within the village or ward of which he is the Registrar, and shall cause his name, with the addition of Registrar of Births and Deaths for the village or ward for which he is so appointed, written in the vernacular language, to be placed in some conspicuous place on or near the outer door of his office.

Registrars to live in their villages or wards.

7. (1) The Division Peishkar shall cause to be printed and supplied a sufficient number of register books for making entries of births and deaths according to such forms and instructions as may, from time to time, be prescribed by Our Government.

Division Peishkar to have registers printed and supplied.

(2) A copy of such forms in the vernacular language shall be posted in some conspicuous place on or near the outer door of the office of every Registrar.

Copy of such forms to be posted in the office of the Registrar.

8. The father or karanavan of every child, or, in case of death, illness, absence or inability of the father or karanavan, the midwife who was present at the birth, and in her default, every adult male member of the family resident in the house in which the child was born and any person having charge of the child, or in default of the above, the mother shall, within two weeks next after the day of such birth, give or cause to be given, either orally or in writing, information to the Registrar, according to the best of his knowledge and belief, of the several particulars required to be entered in the forms prescribed under Section 7:

Information of births to be given within two weeks.

Provided that a person not required to give information in the first instance but only in default of some other person shall not be bound to give information under this Regulation, if he had reasonable cause to suppose that the information had been or would be duly given by such other person :

Provided also that, in the case of an illegitimate child, it shall in the first instance be the duty of the mother of such child to give

information under this Regulation, and no person shall, as father of such child, be required to give information under this Regulation concerning the birth of such child, and the Registrar shall not enter in the register the name of any person as father of such child, unless at the joint request of the mother and of the person acknowledging himself to be the father of such child, and unless such person shall sign the register together with the mother.

9. In case any new-born child is found exposed, it shall be the duty of any person finding such child and of any person in whose charge such child may be placed, to give, to the best of his knowledge and belief, to the Registrar within seven days after the finding of such child, such information of the particulars required to be registered concerning the birth of such child as the informant possesses.

Information to be given respecting new-born child found exposed.

10. The nearest adult relative present at the death, or in attendance during the last illness, of any person dying in a village, or, in case of the default of such relative, every adult male person present at the death, or, in case of their default, the occupier of the house, or in his default every adult male person living in the house in which such death has happened, or, in case of the default of such inmate the person undertaking the disposal of the corpse shall, within four days from the date of death, give or cause to be given, either orally or in writing, information to the Registrar, according to the best of his knowledge and belief, of the several particulars required to be entered in the forms prescribed under Section 7 :

Information of deaths to be given within four days.

Provided that a person not required to give information in the first instance, but only in default of some other person, shall not be bound to give information under this Regulation if he had reasonable cause to suppose that the information had been or would be duly given by such other person.

11. In case any person is found dead in a village under circumstances not covered by Section 10, it shall be the duty of the Proverthicar of the village to give forthwith, to the best of his knowledge and belief, to the Registrar, such information of the particulars required to be registered concerning such death as the informant possesses.

Proverthicar of the village bound to give information regarding other deaths.

12. Notwithstanding anything contained in Sections 8 and 10 of this Regulation --

(1) in case of a child being born or of a person dying in any hospital, it shall be the duty of the medical officer in charge forthwith to send to the Registrar a notice in writing of the occurrence of such birth or death containing the several particulars required to be entered in the forms prescribed under Section 7;

In case of births and deaths in hospitals, medical officer in charge to send notice to the Registrar.

(2) in case of a child being born or of a person dying in any choultry, chatram, hotel, boarding-house, lodging-house, tavern, arrack or toddy shop or place of public resort, it shall be the duty of the owner, keeper or person in charge thereof, to give the information required under Sections 8 and 10 in the manner specified therein within forty-eight hours of the births or deaths as the case may be.

In case of births and deaths in choultries, etc., keeper or person in charge to give the information required.

13. Every person who has orally given to a Registrar any information required under this Regulation shall write in the register his name, description and place of abode, and, if he cannot write, shall put his mark in the register to his name, description and place of abode, these particulars being in such case entered by the Registrar.

A person giving oral information to write his name in the register.

14. The Registrar shall, as soon as the registration of the birth of a child has been completed, give, on application, free of all charge, to the person who gives information of the birth an extract under his hand from the register relating to such birth.

When Registrar to give extract free of charge.

15. Every Registrar shall without fee or reward register all information furnished to him under Sections 8 to 13, and it shall also be his duty to inform himself carefully of every birth and of every death which takes place in his village or ward, and he shall ascertain and register, as soon as conveniently may be after the event, the particulars required to be registered according to the forms prescribed under Section 7 touching every such birth and death, as the case may be, which has not already been registered.

Registrar to register information without fee or reward and inform himself of every birth and death.

16. When the birth of any child has been registered without name, the parent or guardian of such child may, within twelve months next after the registration of birth, require the Registrar to enter in the register the name of such child and the Registrar shall thereupon enter the name, and shall initial and date the entry.

Entry of name of child.

17. Subject to any rules which Our Government may make under Section 20, any person may at all reasonable times on payment of fees of seven chackrams for each visit, search any register of births and deaths, and may on payment of a further fee of seven chackrams obtain an extract from such register relating to any birth or death registered therein.

Search of birth and death registers.

All copies of extracts given under this Section shall be certified to be true copies of such extracts and may be produced in proof of the entries of which they purport to be copies.

Penalty for omission to give information, etc.

18. Any person who---

(1) fails without reasonable cause to give any information which it is his duty to give under Sections 8, 9, 10, 11, and 12 of this Regulation ; or

(2) gives, causes to be given, for the purpose of being inserted in any register of births or deaths any information which is false and which he knows or believes to be false touching any of the particulars required to be known and registered ; or

(3) refuses to write his name, description and place of abode or to put his mark in the register as required by Section 13 ;

shall on conviction before a Magistrate, be liable to a fine not exceeding ten rupees.

19. (1) No prosecution in respect of any offence punishable under this Regulation shall be instituted except under the order of the Tahsildar having jurisdiction over the village in which the offence was committed or of any officer to whom the Tahsildar is subordinate.

Prosecutions not to be instituted except under the order of Tahsildar or Division Peishkar.

The Division Peishkar or any officer generally empowered by him in this behalf may stay such prosecution.

(2) In prosecutions for offences under the provisions of this Regulation, the accused person may appear by an agent and may of right be defended by an agent :

Accused persons may appear and be defended by agents.

Provided that the Magistrate may at any stage of the proceedings, for reasons to be recorded in writing, direct the personal attendance of the accused.

(3) The Tahsildar may accept, from any person against whom a reasonable suspicion exists that he has committed an offence against this Regulation or any rule framed hereunder, a sum of money not exceeding ten rupees by way of composition for such offence.

Power to compound offences.
Power of Government to frame forms and make rules.

20. Our Government may, after previous publication, make rules—

(1) prescribing the forms of registers of births and deaths required to be kept under this Regulation ;

(2) for the inspection and examination of the registers maintained under Section 5 ;

(3) for the conduct of the duties of the Registrar during his absence on other duty or on account of illness or other cause ;

(4) for the custody, production and transfer of the registers and other records kept by Registrars ;

(5) for the correction of clerical errors which may be discovered in the registers of births or registers of deaths ; and

(6) generally to carry out the provisions of this Regulation.

NOTIFICATION.

R. O. C. No. 115 of 22/G. A.

Under sanction of His Highness the Maha Raja, it is hereby notified that the rules and forms published hereunder have been passed by the Government under Section 20 of the Regulation for the Registration of Births and Deaths in Rural Tracts, VII of 1096.

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 23rd April 1924. } Chief Secretary to Government.

Rules for the Registration of Births and Deaths in Rural Tracts issued under Section 20 of Regulation VII of 1096.

1. Unless otherwise notified, the Proverthicar of each pakuthi shall be the Registrar of Births and Deaths for the pakuthi, except for portions falling within the police towns provided with conservancy staff situated in the pakuthi. The Conservancy Overseer of the conservancy staff provided for the police towns shall be the Registrar of Births and Deaths for these towns.

2. The Registrar shall maintain a register of births in the annexed Form No. 47 and a register of deaths in the annexed Form No. 48.

3. All entries in the registers shall be in consecutive numbers beginning with the 1st day of Chingam and ending with the last day of Karkadagam.

4. No entries shall be interpolated between two numbers.
5. Clerical errors found out in the registers by the Registrar shall forthwith be reported to the Tahsildar and corrections made under his written sanction.
6. Corrections shall be made by drawing a line through the original entry in such a way as not to render the original entry illegible.
7. The new entry should invariably be above and not below the original entry.
8. The corrections shall be dated and initialled by the Registrar who shall also record the number and date of sanction authorising the correction in the "Remarks" column of the register.
9. If the clerical error is discovered by the Inspecting Officer referred to in Rule 23 he shall record the correction in the manner described above, the correction being attested by the Inspecting Officer alone.
10. The Registrar shall, in view of the possibility of the same event being reported by more than one individual, make sure that any particular event is not recorded in his register more than once.
11. Information regarding births and deaths may be supplied either in person or in writing. Information in writing shall be in the form annexed (47 a) or (48 a) or by means of letters containing all the information required in the above forms.
12. If the Registrar is ignorant of the informant's language, he shall forward to the Tahsildar all statements of births or deaths written in such language received from the informants and get an attested translation of the same from the Tahsildar and have it copied in the register to which the event relates. He should keep all originals in a separate file and produce them before the Inspecting Officer.
13. The Registrar shall notify in some conspicuous place on or near his place of business or residence the hours during which he will attend to register births and deaths. The hours in each case shall be fixed by the Revenue Commissioner.
14. In the absence of the Registrar of a pakuthi from his place of business, the duties of the Registrar shall *ipso facto* be discharged by his senior Accountant in pakuthies and in the case of the Registrar in police towns provided with conservancy staff by the Registrar of the pakuthi in which the town is situated. The Registrar shall give previous information to his senior Accountant or Registrar of the pakuthi regarding his absence from his place of duty.
15. In the case of a child born dead and also in the case of a child dying before the registration of its birth, the Registrar shall enter the birth in the register of births and deaths in the register of deaths.

16. It shall be the duty of all village officers and servants to assist the Registrar in obtaining information regarding occurrences of births and deaths, particularly to those in regard to which information has not been supplied.

17. Every birth should be reported within two weeks of and every death within four days of their occurrence. The village officers are also enjoined to warn all persons held responsible for giving information touching either birth or death, of their liability to punishment for failure to furnish information within the time specified in the rules.

18. A monthly statement of all defaulters shall be submitted to the Tahsildar in Form No. (48 b) annexed, and his written orders obtained in respect of every individual case before a prosecution is started.

19. The fees for searches and fees for application for extract shall be paid in court fees stamps.

20. The Registrar shall get himself supplied with all information connected with births and deaths, especially amongst Pulayas and other backward classes, and induce those responsible to conform to the rules.

21. The Registrar shall be present in his place of business punctually at the hours specified and see that those going to him to furnish information are not made to wait unnecessarily or put to any inconvenience.

22. The Registrar and those called on to assist him under the rules shall distinctly bear in mind that the registration of births and deaths is required for the compilation of vital statistics which should be an unerring index of the prosperity or otherwise of the people. The figures supplied should therefore be thoroughly reliable and accurate and no omission of occurrences should under any circumstances be allowed.

23. The records maintained by the Registrar under the Regulation shall be open to inspection by all Revenue officers of or above the grade of an Assistant Tahsildar and all Sanitary officers of or above the grade of Sanitary Circle Officers.

24. The births and deaths occurring in Hospitals and Dispensaries, Jails and Police Lock-ups situated within the panchayats and police towns, shall be reported in Forms 47 and 48 by the officers in charge to the Registrars concerned as they occur.

25. The Registrar shall send quarterly, before the 10th of the month succeeding the quarter, statements in Forms Nos. 56 and 57 of the births and deaths registered during the quarter to the Tahsildar.

26. The Tahsildar shall send quarterly, before the end of the months succeeding the quarter, consolidated statements of the occurrences in the taluk to the Sanitary Commissioner in Forms Nos. 130, 131, 132 and 133.

FORM No. 47.

Register of Births during the year _____ in the Pakuthi of _____
Town
 in _____ Taluk.

Consecutive No. of entries.	Date of registration.	* Particulars of the parents of the child.				† Particulars of the child and its mother.							Particulars of the informant.				Remarks.			
		Father's name.	Mother's name.	Residence.	Occupation.	Male or Female.	Caste or Religion.				Date of Birth.	Name, if any.	Rank in order of Birth.	Age of mother.	Name.	How related to the child.		Residence.	Occupation.	Signature or mark.
							Hindu.	Mahomaden.	Christian.	Others.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Note :—* It is enough if the name and occupation of father or mother is entered.

† In the case of Hindus, the particular caste should be given and in the case of Christians, whether Europeans or Anglo-Indians and in the case of Indian-Christians, whether Syrian Christians or other Indian-Christians, should be stated.

Form No. 47 (a).

Taluk.

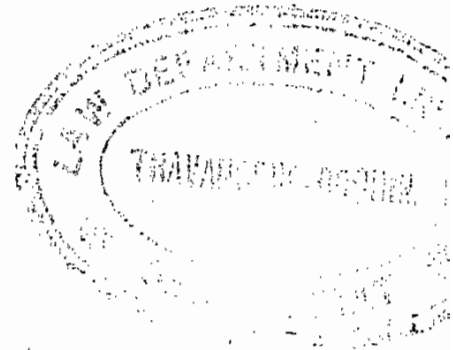
Pakuthi.

Kara

Report of Birth.

1. *Parents {
 - Father's name
 - Mother's name
 - Residence
 - Occupation
2. Sex
3. † Class
4. Date of Birth
5. Name of child, if any
6. Order of Birth
7. Age of mother
8. Informant's {
 - Name
 - How related to the child
 - Residence
 - Signature
9. Consecutive No. of entry in the register and the date of entry

Signature of Registrar



Note.—* It is enough if the name and occupation of father or mother is entered.

† In the case of Hindus the particular caste should be stated, and in the case of Christians whether Europeans or Anglo-Indians, and in the case of Indian Christians whether Syrian or other Indian Christians should be stated.

FORM No. 48.

Register of Deaths during the year _____ in Pakuthi of Taluq.
Town

Consecutive number of entries.	Date of Registration.			Date of death.			Name of deceased.	Name of the father or mother of the deceased.	Residence of the deceased.		Age of the deceased.*	Occupation of the deceased.	Sex of the deceased.		Caste or religion of the deceased.
	Year.	Month.	Date.	Year.	Month.	Date.			House name.	Kara or street.			Male.	Female.	
1	2	3	4	5	6	7	8	9	10						

Cause of death.															Particulars of the informant.							
Born-dead.	Cholera.	Smallpox.	Plague.	Fever.	Dysentery.	Diarrhoea.	Tuberculosis of lungs.	Other respiratory diseases.	Diabetes and carbuncle.	Suicide.	Wounds and accidents.	Snake bite.	Killed by wild animals.	All other causes.	Place where the disease was contracted.	Name.	Occupation.	Residence.		Relation to the deceased.	Signature or mark of the informant if the information is given orally.	Remarks
11															12	13					14	15

NOTE :—* In the case of infants aged 3 months and below, the weeks should be given as 1/52, 2/52 and of infants above 3 months and below one year, the months should be given as 4/12, 5/12, 11/12.

† In the case of Hindus, the particular caste should be noted and in the case of Christians, whether Europeans or Anglo-Indians and in the case of Indian Christians whether Syrian or other Indian Christians, should be stated.

FORM No. 48(a)

Taluk.

Pakuthi.

Kara.

Report of Death.

1. Name of the deceased.
2. Occupation of the deceased.
3. Father's or mother's name.
4. Residence at the time of death.
5. *Age.
6. Sex.
7. †Class.
8. Date of death.
9. Cause of death.
10. Place where the disease was contracted.
11. Consecutive number of entry in the register and the date of entry.
12. Informant's.

{	Name. How related to the deceased. Residence. Signature.
---	----------------------------------------------------------------------

Signature of the Registrar.

NOTE:—*In the case of infants aged 3 months and below, the weeks should be given as 1/52, 2/52 and of infants above 3 months and below one year, the months should be given as 4/12, 5/12.

† In the case of Hindus, the particular caste should be given, and in the case of Christians, whether Europeans or Anglo-Indians, and in the case of Indian Christians whether Syrian or other Indian Christians, should be noted.

FORM No. 48 (b).

VITAL STATISTICS REGISTRATION RURAL AREA.

Statement of defaulters under clause (1) of Section 18 of Regulation VII of 1096 for the month of

Serial No.	Date of occurrence.		Name of the parent of the child born or the name of the deceased.	Particulars of the defaulter.			Source from which the information about the occurrence was got and the particulars of evidence available against the defaulter.	Explanation of the defaulter, if any.	Remarks of the Registrar.	Order of the Tahsildar.
	Birth.	Death.		Name.	Residence.	Defaulter's relationship to the child born or the deceased.				

Note:—§ It is enough if the name of father or mother is entered.

Station.

Signature.

Date.

Designation.

FORM No. 56.

Return of Births that occurred in the Pakuthi of in
Taluk during the months of Town

No.	When born.			Sex.	Name of the child, if any.	Place of Birth.		Name of father or mother.	Occupation of father or mother.	Remarks.
	Year.	Month.	Date.			House name or Number.	Muri, Kara or Street.			

NOTE:—§ In the case of Hindus, sub-caste as Brahmins, Kshatriyas, etc. should be given and under column place of Birth, the house name and the name of Muri or Kara should be given in case of villages and the house number and the name of street in case of towns.

Classification of Births registered in the Pakuthi of
Town of
 in Taluq during the months of in the year

Class.	Male.	Female.	Total.	Remarks.
Hindus.				
Mahomedans.				
Christians.				
Other Classes.				
Total.				

NOTE:--In the case of Hindus, the particular caste should be given, and in the case of Christians whether Europeans or Anglo-Indians, whether Syrian or other Indian Christians in the case of Indian Christians, should be stated.

N. B.—The number of children born dead should be noted in the remarks column.

Place.

Signature.

Date.

Designation.

Return of Deaths that occurred in the Pakuthi of
in Taluk during the months of Town

* In the case of Hindus, sub-caste as Brahmin, Kshatriya, etc., should be given.

† In the case of nameless child, the name of father, or mother, should be given as "the child of so and so."

‡ Under place of "Death" the house name and name of Muri or Kara should be given in case of villages, and the house number and name of street in case of towns.

Classification of Deaths registered in Pakuthi of
in Taluk during the months of Town of
in the year

In each class.			From each cause.			At different ages.			Remarks.
Class.	Male.	Female.	Cause.	Male.	Female.	Age periods.	Male.	Female.	
Hindus.			1. Cholera.			Under one year.			
			2. Small-pox.			1 year and under 5 years.			
			(1) Under one year.			5 Do. 10 Do.			
			(2) Between 1 and 10 years.			10 Do. 15 Do.			
			(3) Over 10 years.			15 Do. 20 Do.			
			3. Plague.			20 Do. 30 Do.			
			4. Fever.			30 Do. 40 Do.			
			5. Dysentery & Diarrhoea.			40 Do. 50 Do.			
			6. Tuberculosis of lungs.			50 Do. 60 Do.			
			7. Other respiratory diseases.			60 years and upwards.			
Mahomedans.			8. Diabetes and carbuncle.						
Christians.			9. Suicide.						
			10. Wounds and accidents.						
			11. Snake bite.						
			12. Killed by wild animals.						
Other classes.			13. All other causes.						
Total.			Total.			Total.			
						Born dead.			

Station.
Date.

Signature.
Designation.

[illegible]

Signature.
Designation.

FORM No. 131.

[illegible]

Signature.
Designation.

Return of deaths classified according to diseases in the Taluk of
for the month of 109 .

Signature.
Designation.

FORM No. 133.

Return of deaths classified according to castes in the Taluk of
for the months of 109 .

* In the columns left blank, enter the name of each Pakuthi with its population.

Signature.
Designation.

NOTIFICATION.

R. O. C. No. 115 of 22/G. A.

Under Section 4 of Regulation VII of 1096 for the registration of births and deaths in rural tracts, it is hereby proclaimed that the registration of births and deaths under the said Regulation shall be compulsory in all the areas notified under Section 2 of the said Regulation from the 1st day of Chingom 1100.

Huzur Cutcherry,
Trivandrum, 7th July 1924. }

T. RAGHAVIAH,
Dewan.

REGULATION VIII OF 1096.*

INCOME TAX REGULATION.

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PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE,

ON THE 7th Agust 1921.
23rd Karkatakam 1096.

A Regulation to provide for the imposition of a tax on incomes derived from certain sources.

Whereas it is expedient to impose a tax on incomes derived from certain sources ; It is hereby enacted as follows:—

Short title, extent and commencement. 1. (1) This Regulation may be called the “Travancore Income Tax Regulation VIII of 1096.”

(2) It extends to the whole of Travancore ; and

(3) It shall come into force on the 1st Chingam 1097.

Definitions. 2. In this Regulation, unless there is anything repugnant in the subject or context—

(1) “Agricultural income” means

(a) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land revenue or subject to a local rate assessed and collected by officers of Our Government as such ;

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(iv) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in Clause (a), or occupied by the cultivator, or the receiver of the rent-in-kind, of any land with respect to which or the produce of which any operation mentioned in sub-clauses (ii) & (iii) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling house, or as a store-house or other out-building ;

(2) “Assessee” means a person by whom income tax is payable, and includes a firm and a Hindu undivided family or an undivided Marumakkathayam Tarwad ;

(3) "Business" includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture ;

(4) "Chief Revenue authority" means such authority as Our Government may declare to be the Chief Revenue authority for the purposes of this Regulation ;

(5) "Collector" means any officer whom Our Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Collector, and means in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides ;

(6) "Commissioner" means any officer whom Our Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Commissioner ;

(7) "Company" means a company as defined in the Travancore Companies Regulation, 1092, and includes any foreign association carrying on business in Travancore whether incorporated or not, and whether its principal place of business is situate in Travancore or not, which Our Government may, by general or special order, declare to be a company for the purposes of this Regulation ;

(8) "Local authority" includes any person legally entitled to the control or management of any municipal or local fund ;

(9) "Magistrate" means a Magistrate of the First Class, or a Magistrate of the Second Class specially empowered by Our Government to try offences against this Regulation ;

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

(11) "Previous year" means the twelve months ending on the 31st day of Karkadakam next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of Karkadakam, then at the option of the assessee the year ending on the day on which his accounts have so been made up ;

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit ;

(12) "Principal officer" used with reference to a local authority or a company, or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association ; or

(b) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof.

(13) "Registered firm" means a firm constituted under an instrument of partnership specifying the individual shares of the partners of which the prescribed particulars have been registered with the Collector in the prescribed manner; and

(14) "Total income" means total income from all sources to which this Regulation applies.

CHAPTER I.

TAXABLE INCOME.

3. (1) Save as hereinafter provided, this Regulation shall apply to all income from whatever source it is derived, if it accrues or arises or is received in Travancore, or is, under the provisions of this Regulation, deemed to accrue or arise or to be received in Travancore.

Application of Regulation.

(2) This Regulation shall not apply to the following classes of income:—

- (i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes, the income applied, or finally set apart, for application, thereto.
- (ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.
- (iii) The income of local authorities.
- (iv) Any capital sum received in commutation of the whole or a portion of a pension or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any Provident Fund.

(v) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vi) Legacies.

(vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employee.

(viii) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

(ix) Agricultural income.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

4. Save as otherwise provided by this Regulation the following classes of income shall be chargeable to income tax in the manner hereinafter appearing, namely.—

Classes of income
chargeable to income
tax.

- (i) Salaries.
- (ii) Interest on securities.
- (iii) Income derived from house-property.
- (iv) Income derived from business.
- (v) Professional earnings.
- (vi) Income derived from other sources.

5. (I) The tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Our Government, a local authority, a company, or any other public body or association not being a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Our Government, provided that the tax shall not be payable in respect of any sum deducted under the authority of Our Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

Salaries.

(2) Any income which would be chargeable under this head if paid in Travancore shall be deemed to be so chargeable if paid to any employee of the Government of Travancore in any part of India by Our Government or by a local authority established by Our Government.

6. The tax shall be payable by an assessee under the head *Interests on securities*, "Interest on securities" in respect of the interest receivable by him on any security of the Government of Travancore, or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no tax shall be payable on the interest receivable on any security of the Government of Travancore, issued or declared to be income-tax free.

7. The tax shall be payable by an assessee under the head *Income derived from house-property*, "Income derived from house-property" in respect of the *bona fide* annual value of any residential house-property of which he is the owner, subject to the following allowances, namely:—

- (i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value ;
- (ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value ;
- (iii) the amount of any annual premium paid to insure the property against risk of damage or destruction ;
- (iv) where the property is subject to a mortgage or charge or to a ground-rent, the amount of any interest on such mortgage or charge or of any such ground-rent ;
- (v) any sums paid on account of land revenue or local rate or municipal taxes in respect of the property ;
- (vi) in respect of collection charges, a sum not exceeding the prescribed maximum ;
- (vii) in respect of vacancies, such sum as the Collector may determine, having regard to the circumstances of the case ;

For the purposes of this Section and Section 8, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year ;

Provided that, where house-property is in the occupation of the owner, such sum shall, for the purposes of this Section, be deemed not to exceed ten per cent. of the aggregate income of the owner.

8. (1) The tax shall be payable by an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(2) Such profits shall be computed after making the following allowances, in respect of sums paid, or, in the case of depreciation, debited, namely :—

- (i) any rent paid for the premises in which such business is carried on, provided that, when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this clause shall be such sum as the Collector may determine, having regard to the proportional parts so used ;
- (ii) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon : provided that, if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed ;
- (iii) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid ;
- (iv) in respect of insurance against risk of damage or destruction of buildings, machinery or plant, used for the purposes of the business, the amount of any premium paid ;
- (v) in respect of current repairs to such buildings, machinery or plant, the amount actually expended thereon ;
- (vi) in respect of depreciation of such buildings, machinery or plant, being the property of the assessee, a sum not exceeding a percentage on the original cost thereof to the assessee to be fixed, subject to the approval of Our Government, for different classes of buildings, machinery or plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time ;

Provided that—

- (a) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the previous year, and the prescribed particulars have been duly furnished ;
- (b) when in any year the full allowance admissible has not been claimed, the balance may be added to the allowance made for the following year or years ;
- (c) the aggregate of the allowances made under this sub-head shall, in no case, exceed the original cost to the assessee of the buildings, machinery or plant, as the case may be ;
- (vii) in respect of any machinery or plant which has been sold or discarded as obsolete, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (vi), and the amount for which the machinery or plant is actually sold, or its scrap value ;
- (viii) any sums paid on account of land revenue, local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business ;
- (ix) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

(3) In computing the profits of a business which has its head-quarters in Travancore but has branches also elsewhere, or which is carried on partly in Travancore and partly outside, a deduction shall be allowed of the amount of profits appearing to the assessing officer to be due to the transactions carried on outside Travancore.

9. (1) The tax shall be payable by an assessee under the head
 Professional earnings. "Professional earnings" in respect of the profits
 of any profession, or vocation, followed by him.

(2) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in Travancore shall be deemed to be income chargeable under this head.

10. (1) The tax shall be payable by an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source to which this Regulation applies (if not included under any of the preceding heads).

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

11. (1) In computing the amount of the income chargeable to income tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family or Marumakkathayam Tarwad where the company, the firm, the family or the Tarwad is liable to the tax.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life, or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife :

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries", exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income tax.

12. In computing the total income of an assessee for the purposes of Schedule I, deductions exempted under the proviso to Section 5 (1), income mentioned in Section 11 (1), and sums excluded under Section 11 (2), shall be taken into account.

13. (1) The aggregate amount of an assessee's income chargeable under each of the heads mentioned in Sections 5 to 10 shall be the taxable income of the assessee.

(2) Subject to the conditions hereinbefore set out, there shall be levied in respect of the year beginning with the first day of Chingam and in respect of each subsequent year, by collection in that year and subsequent adjustment as hereinafter provided, income tax upon every assessee in respect of his taxable income in that year at the rate specified in Schedule I ;

Provided that, where the assessee is a company or a registered firm and the taxable income of such company or firm is two thousand rupees or upwards, income tax shall be levied at the maximum rate specified in Schedule I.

14. (1) Where owing to the fact that the total income of any person has reached or exceeded a certain limit, he is liable to pay income tax at a higher rate, the amount of income tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

Reduction of tax when margin above a certain limit is small.

(a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(b) the amount by which his total income exceeds that sum.

(2) The income tax payable by any person shall in no case exceed the amount by which his taxable income is greater than two thousand rupees.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

15. (1) Income tax shall, unless otherwise prescribed in the case of any security of the Government of Travancore, be deducted at the time of payment in respect of income chargeable under the following heads :—

Payment.

(i) "Salaries" and

(ii) "Interest on securities".

(2) An employer or other person responsible for paying any income chargeable under the head "salaries" shall, at the time of payment, deduct income tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income tax on behalf of the person from whose earnings the deduction was made, and credit shall be given to him therefor in the next adjustment under Section 19.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so

made shall be treated as payment of income tax on behalf of the owner of the security, and credit shall be given to him therefor in the next adjustment under Section 19 :

Provided that, if the owner of the security obtains a refund of any portion of the tax so deducted in accordance with the provisions of this Regulation, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of Our Government or as Our Government direct.

(5) If any such person does not deduct and pay the tax as required by this Section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this Section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned, the tax shall be payable by the assessee direct, and shall be the amount assessed under this Regulation subject to such adjustment as aforesaid.

16. The prescribed person in the case of every Government office and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover income tax on behalf of Our Government shall prepare and, within fifteen days from the 31st day of Karkadakam in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing —

Annual return.

- (a) the name and, so far as it is known, the address of every person who was receiving on the said 31st day of Karkadakam, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed, not being less than one thousand two hundred rupees per annum ;
- (b) the amount of the income so received by each such person, and the time or times at which the same was paid ;
- (c) the amount deducted in respect of income tax from each such person.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of Thulam in each year, deliver or cause to be delivered to the Collector a return in the prescribed form and verified in the prescribed manner of the total income of the company during the previous year :

Return by assessee.

Provided that the Collector may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose taxable income is, in the Collector's opinion, not less than two thousand rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

18. (1) If the Collector is satisfied that a return made under Section 17 is correct and complete, he shall assess the sum payable by the assessee for the year in which the return is made on the basis of such return.

Assessment.

(2) If the Collector has reason to believe that a return made under Section 17 is incorrect or incomplete, he shall serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector after examining such accounts and documents, and hearing any evidence which the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the total income of the assessee for the previous year, and assess the sum payable by the assessee for the year in which the return is made on the basis of such determination.

(4) If the principal officer of any company or any other person fails to make a return under Section 17 (1) or (2), as the case may be, or having made a return, fails to attend or fails to comply substantially with all the terms of a notice issued under Section 18, sub-section (2), the Collector shall make the assessment to the best of his judgment.

(5) The sum to be assessed in every case shall be a sum to be calculated on the aggregate of the assessee's income in the previous year chargeable under each of the heads mentioned in Sections 7 to 10 at the rate applicable to his total income in that year.

19. When the Collector has, in any year after the commencement of this Regulation for which income tax is leviable under Section 13 (2), ascertained, either from the return made by an assessee or after further enquiry, the total income actually received by or accrued to the assessee in the previous year, he shall compute the income tax which would have been payable in respect thereof if it had been levied in such previous year with reference to the amount of the income so ascertained and the law then in force; and the difference between the sum so computed and the aggregate of the sums already paid by or on behalf of the assessee in respect of income tax for such previous year, shall be paid by or refunded to the assessee, as the case may be:

Provided that it shall be competent to—

- (a) an assessee ; or
- (b) in the case of the death or insolvency of an assessee, his representative in interest ; or
- (c) with reference to any year for which income tax is leviable under Section 13 (2), the Collector ;

in any year to claim an immediate adjustment to date of the sums already paid by or on behalf of an assessee in that year, upon the basis of the total income actually received by or accrued to him in that year ; and upon such claim being made, all the provisions of this Chapter shall apply, so far as may be necessary, for the determination of the proper sum to be paid by or refunded to the assessee or his representative in interest, in respect of income tax down to the date of such determination, and the same shall be paid or refunded accordingly.

20. (1) When the Collector has determined a sum to be payable by an assessee under either Section 18 or Section 19, he shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

21. (1) Any assessee objecting to the amount or rate at which he is assessed under Section 18 or to an adjustment made under Section 19, or denying his liability to be assessed under this Regulation may, unless he or, in the case of a company, the principal officer thereof, has knowingly and wilfully failed to make a return under

Section 17, or substantially to comply with all the terms of a notice served on him under Section 18, apply by petition to the Commissioner for relief against any order of the Collector in respect of such assessment or adjustment.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of demand ; but the Commissioner may receive a petition after the expiration of that period, if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

22. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement or cancellation of the assessment, or adjustment or otherwise, and fixing such time for payment as he thinks fit.

23. The Chief Revenue Authority may call for the record of any assessment proceedings which has been taken by any officer subordinate to it, and make such enquiry and pass such orders thereon as it thinks fit:

Provided that it shall not pass any order enhancing the sum payable by an assessee without hearing him or giving him a reasonable opportunity of being heard either in person or by pleader.

24. If the Collector or the Commissioner in making any assessment or adjustment under this Chapter is satisfied that the assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay, on the difference between his income as finally ascertained and the amount originally returned by him, income tax at a rate not exceeding double the rate which would otherwise have been payable :

Provided that no such order shall be made, unless the assessee has been heard, or has been given a reasonable opportunity of being heard :

Provided further that no prosecution for an offence against this Regulation shall be instituted in respect of the same facts on which a penal assessment is made under this Section.

25. If for any reason income chargeable under this Regulation has escaped assessment in any year, or has been assessed at too low a rate, the Collector may at any time in the year next following assess or re-assess such income, and all the provisions of this Regulation shall apply accordingly.

Income escaping assessment assessable in following year.
 26. The Collector may, at any time within one year from the date of any demand made upon an assessee, rectify any mistake in connection therewith which has been brought to his notice by such assessee, and make a refund to such assessee in respect thereof.

Rectification of mistake.
 27. The Collector or Commissioner shall, for the purposes of any inquiry under this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, when trying a suit in respect of the following matters :—

Power to take evidence on oath, &c.
 (a) enforcing the attendance of any person and examining him on oath or affirmation ;

(b) compelling the production of documents ; and

(c) issuing commissions for the examination of witnesses ;
 and any proceeding before a Collector or Commissioner under this Chapter shall be deemed to be a “judicial proceeding” within the meaning of Sections 187 and 226 of the Travancore Penal Code.

28. The Collector or Commissioner may, for the purposes of this Regulation,—

Power to call for information.

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving in virtue of such employment any income not chargeable under the head “Salaries,” of such amount as may be prescribed, not being less than one thousand two hundred rupees per annum ;

(2) require any firm or Hindu undivided family or undivided Marumakkathayam Tarwad to furnish him with a return of the partners in the firm, or the adult male members of the family or the Tarwad, as the case may be, and of their addresses ;

(3) require any person whom he has reason to believe to be a trustee, guardian or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses.

29. The Collector or Commissioner, or any person authorised in writing in this behalf by the Collector or Commissioner, may inspect and, if necessary, take copies or cause copies to be taken of the register of members of any company or of any entry in such register.

Power to inspect the register of members of any company

CHAPTER III.

LIABILITY IN SPECIAL CASES.

30. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of Travancore (all of which persons are hereinafter in this Section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income chargeable under this Regulation, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind or resident in Travancore, and in direct receipt of such income, and all the provisions of this Regulation shall apply accordingly.

31. In the case of income chargeable under this Regulation which is received by any receiver or manager (including any person, whatever his designation, who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such receiver or manager in like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Regulation shall apply accordingly.

32. (1) In the case of any person residing out of Travancore, all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in Travancore shall be deemed to be income accruing or arising within Travancore, and shall be chargeable to income tax in the name of the agent of any such person, and such agent shall be deemed to be for all the purposes of this Regulation the assessee in respect of such income tax :

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Regulation from any assets of the non-resident person which are, or may at any time come, within Travancore.

(2) Where a person not resident in Travancore and not being a British subject or a subject of Travancore or a firm or company, constituted within His Majesty's dominions or the Travancore State, or a branch thereof, carries on business with a person resident in Travancore, and it appears to the Collector or the Commissioner, as the case may be, that owing to the close connection between the

resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged that the business done by the resident, in pursuance of his connection with the non-resident, produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be, for all the purposes of this Regulation, the assessee in respect of such income tax.

33. Any person employed by or on behalf of a person residing out of Travancore, or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Regulation, be deemed to be such agent :

Agents to include persons treated as such.

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Collector as to his liability.

CHAPTER IV.

RECOVERY OF TAX.

34. The amount of income tax specified as payable in a notice of demand under Section 20 or an order under Section 22, Section 23, or Section 24, shall be paid within the time, at the place and to the person mentioned in the notice or order or if a time is not so mentioned then on or before the first day of the second month following the date of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that, when an assessee has presented a petition under Section 21, the Collector may, in his discretion, treat the assessee as not being in default as long as such petition is undisposed of.

Tax when payable.

35. (1) When an assessee is in default in making a payment of income tax, the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax, either as if it were an arrear of land revenue, or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of Travancore.

Made and time of recovery.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries", the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1) and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of Our Government, or as Our Government direct.

(3) Our Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income tax.

(4) Our Government may direct, with respect to any specified area that income tax shall be recovered therein, with, and as an addition to any municipal tax or local rate, by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) Save in accordance with the provisions of Section 32 (1) no proceedings for the recovery of any sum payable under this Regulation shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Regulation.

CHAPTER V.

REFUNDS TO SHARE-HOLDERS AND OTHERS.

36. If—

Refund to individual share holders, partners and owners of securities.

(a) a share-holder in a company who has received any dividend from the company ; or

(b) a partner in a firm on which income tax has been levied at the maximum rate, in accordance with the Proviso to Section 13, who has received a share of the profits of the firm ; or

(c) the owner of a security from the interest on which income tax has been deducted in accordance with the provisions of Section 15 ;

satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

37. No claim to any refund under Section 36 shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

Limitation of claims for refund,

CHAPTER VI.

OFFENCES AND PENALTIES.

38. If a person fails without reasonable cause or excuse—

Failure to make payments or deliver returns or statements or allow inspection.

(a) to deduct and pay any tax as required by Section 15 or under Section 35 (2);

(b) to deliver or cause to be delivered to the Collector in due time any of the returns mentioned in Section 16, Section 17, or Section 28;

(c) to grant inspection or allow copies to be taken in accordance with the provisions of Section 29;

(d) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under Section 18, such accounts and documents as are referred to in the notice;

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

39. If a person makes a statement in a verification mentioned in Section 17 or Section 21 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in Section 170 of the Travancore Penal Code.

False statement in declaration.

40. (1) A person shall not be proceeded against for an offence under Section 38 or Section 39 except at the instance of the Collector specially empowered by Our Government in this behalf.

(2) The Collector may stay any such proceeding or compound any such offence.

41. All particulars contained in any statement or return made or furnished under the provisions of this Regulation shall be treated as confidential, and if a public servant discloses any particulars contained in any statement or return made or furnished under this Regulation, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine:

Disclosure of information by public servant.

Provided that no prosecution shall be instituted under this Section except with the previous sanction of Our Government.

CHAPTER VII.

MISCELLANEOUS.

42. (1) Our Government may make rules for carrying out the purposes of this Regulation and for the ascertainment and determination of any class of income.

Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at ;

(b) prescribe the manner in which, and the procedure by which, the taxable income of Insurance Companies shall be arrived at ;

(c) prescribe the manner in which, and the procedure by which, the taxable income of persons not resident in Travancore or of persons deemed to be assesseees in respect thereof, shall be arrived at ;

(d) provide for a system of composition of assessments and prescribe the conditions under which the Collector may enter into composition with assesseees as to their assessment ;

(e) prescribe the procedure to be followed on applications for refunds ;

(f) provide for any matter which by this Regulation is to be prescribed.

(3) Rules made under this Section shall be published in Our Government Gazette and shall thereupon have effect as if enacted in this Regulation.

43. Our Government may, by Notification in Our Government Gazette, make an exemption, reduction in rate or other modification in respect of income tax in favour of any class of income or in regard to the whole or any part of the income of any class of persons.

Power to make exemptions, etc.

44. When any money is paid under this Regulation to the Collector, or is recovered thereunder by him, he shall give a receipt for the same specifying the prescribed particulars.

Receipts and their contents.

45. A notice or requisition under this Regulation may be served on the person therein named, either by Anchal or Post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, for the service of summons.

Service of notices.

46. (1) When an assessee has several places of business in Travancore, Our Government may declare which of them shall, for the purposes of this Regulation, be deemed to be his principal place of business.

Power to declare principal places of business.

(2) The powers given by this Section may be delegated to, and exercised by, such officers as Our Government may appoint in this behalf.

47. Every person deducting, retaining or paying any tax in pursuance of this Regulation in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Indemnity.

48. All powers conferred by, or conferrable under, this Regulation may be exercised from time to time as occasion requires.

Powers exercisable from time to time.

49. Our Government may, by Notification in Our Government Gazette, delegate to the Chief Revenue authority all or any of the powers conferred on them by the Regulation for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners, and all or any of the powers conferred on them by Section 35 and Proviso to Section 41.

Delegation of certain powers of Government.

50. (1) If, in the course of any assessment under this Regulation or any proceeding in connection therewith other than a proceeding under Chapter VI, a question has arisen with reference to the interpretation of any of the provisions of this Regulation or of any rule thereunder, the Chief Revenue authority may, either on its own motion or on reference from any Revenue officer subordinate to it, draw up a statement of the case, and refer it with its own opinion thereon to the High Court, and shall so refer any such question on the application of the assessee, unless it is satisfied that the application is frivolous or that a reference is unnecessary.

Statement of case by Chief Revenue authority to High Court.

(2) If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue authority by which it was started, to make such additions thereto or alterations therein, as the Court may direct in that behalf.

(3) The High Court upon the hearing of any such case shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue authority by which the case was

started a copy of such judgment under the seal of the Court and the signature of the Registrar ; and the Revenue authority shall dispose of the case accordingly, or, if the case arose on reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

(4) Where a reference is made to the High Court on the application of an assessee, costs shall be in the discretion of the Court.

51. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Regulation, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done, under this Regulation.

SCHEDULE I.

RATES OF TAX.

(See Section 13.)

I. When the taxable income is less than Rs. 2,000	Nil.
II. When the taxable income is Rs. 2,000 or upwards and	
(i) the total income is less than Rs. 5,000 ...	Ten cash in the rupee.
(ii) the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000 ...	Twelve cash in the rupee.
(iii) the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000 ...	One chackram in the rupee.
(iv) the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000...	One chackram and eight cash in the rupee.
(v) the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000 ...	One chackram and twelve cash in the rupee.
(vi) the total income is Rs. 40,000 or upwards ...	Two chackrams in the rupee.

SCHEDULE II.
RATES OF REFUND.
(See Section 36.)

<i>Amount</i>	<i>Refund.</i>
2. Rs. 2,000 or upwards, but less than Rs. 10,000	One chackram and four cash in the rupee.
3. Rs. 10,000 or upwards, but less than Rs. 20,000 ...	One chackram in the rupee.
4. Rs. 20,000 or upwards, but less than Rs. 30,000 ...	Eight cash in the rupee.
5. Rs. 30,000 or upwards, but less than Rs. 40,000 ...	Four cash in the rupee.

RULES.

RULES UNDER THE TRAVANCORE INCOME TAX REGULATION,
VIII OF 1096.

In exercise of the powers vested in them under Section 42, sub-section (1), of Regulation VIII of 1096, the Government of His Highness the Maha Raja are pleased to sanction the following Rules for carrying out the purposes of the aforesaid Regulation.

1. Any claim under Section 3, sub-section (2), clause (i) of the Regulation to exemption from the levy of the tax on the interest on securities held under trust or other legal obligation for religious or charitable purposes within the meaning of that clause and applied to those purposes must be supported by a certificate from the Dewan Peishkar of the Division which shall be in Form A hereto appended.

Section 3 (2) (i)—Certificate required for exemption of interest on securities.

N.B.—In this and the following Rules "Dewan Peishkar" includes Commissioner of Devicolam.

2. In calling for returns of employees from private employers under Section 28, sub-section (1), of the Regulation, the Collector may issue notices inviting them to state when submitting the return whether they are willing to enter into an agreement under Section 5 (1) to collect the tax due from the persons included in the return and to forward the amount to the Collector on the

Section 5 (1)—Agreements with private employers.

conditions prescribed in Rule 3 below. The person making the return may subscribe on the return his assent to this arrangement.

3. The agreement entered into between a Collector and a private employer under Section 5, sub-section (1), of the Regulation shall be subject to the following conditions :—

(a) The employer shall for the trouble of collection be allowed a remuneration which shall be fixed by the Commissioner of Income Tax in Travancore with reference to the circumstances of each case but shall not exceed in any case 5 per cent, of the collection.

(b) The tax due to Government shall be deducted by the private employer from any income chargeable under the head "salaries" as each payment is made and the amount deducted minus such commission for the trouble of collection as may be agreed upon shall be remitted within a week to the Collector or other officer authorized by him to receive it together with a statement showing the names of the persons from whom the tax has been collected and the further particulars prescribed in Rule 8 below.

4. The allowance in respect of house-property income on account of collection charges under Section 7, sub-section (vi), of the Regulation is limited to 6 per cent of the gross rental of the house-property.

Section 7 (vi)—Collection charges for income from house-property

5. No claim to exemption preferred under Section 11 (2) of the Regulation on the portion of the income taxable under the head "salaries" which is paid as a premium to an insurance company or in respect of a contract for a deferred annuity shall be entertained if the claim is made after the expiration of the Malabar year following that in which the premium was paid.

Section 11 (2)—Claims to exemption of payments to insurance companies, etc.

Note.—In this Rule and in Rule 7 "Insurance Company" includes the State Life Insurance Fund.

6. When a deduction is made from any income liable to assessment on account of a payment made to an insurance company or in respect of a contract for deferred annuity the sum deducted shall, if the payment has been made in sterling, be the actual cost of remittance ; and if the assessee is unable to prove such actual cost, the equivalent in rupees of the amount of the premium calculated at the official rate of exchange prevailing at the time the

abatement of income tax is claimed [or at the rate of change prevailing in Madras as seen from the Madras papers received by the drawing officers on the day on which they draw their bills.]*

7. A deduction such as is mentioned in the preceding Rule must be supported either : —

- (1) by the original receipt of the insurance company ; or
- (2) in the case of a deduction claimed by a servant of the Government or of a local authority by a copy of the same presented together with the original to the officer who pays the salaries and attested by that officer who should after such attestation return the original ; or
- (3) by a duplicate receipt given by the insurance company ; or
- (4) by a certificate of payment given by the insurance company ; or
- (5) in the case of exemption claimed by a servant of the Government or of a local authority in respect of such payments in excess of those exempted under Section 5 (1) by a certificate of the officer who disburses the salary of the claimant.

In cases (1), (3) and (4), the receipt or certificate will be returned as soon as the fact of the payment is admitted in due course of audit.

Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient.

8. The amounts deducted on account of the tax from income chargeable under the head "salaries" under Section 15 (2)—*Re-mittance of tax collected on "salaries."* Section 15, sub-section (2), of the Regulation, shall be paid to the credit of the Government within one week from the date of payment of such "salaries." The payment to the credit of the Government shall be made by remitting the amount to the Collector (or other officer authorised by him) with a statement giving the following particulars for each person from whom the tax has been realized :—

- (1) Name.
- (2) The period for which the salary has been paid.
- (3) The amount of the salary paid.
- (4) The amount of tax collected.

* Added by Notification Dis No. 307 of 23/Revenue, dated 2-4-1923.

(5) The amount of commission, if any, deducted.

(6) The balance remitted to the Collector.

9. The amount deducted on account of the tax under Section 15, sub-section (1), of the Regulation from the interest payable on debentures or other securities for money issued by, or on behalf of, a local authority or company shall be paid to the credit of the Government within one week from the date on which the payment of the interest is made. The person responsible for paying the interest shall pay the amount deducted therefrom to the credit of the Government by remitting the amount to the Collector or other officer authorised by him with a statement showing the following particulars :—

Section 15 (3)—Remittance of tax collected on securities.

- (1) Name of owner.
- (2) Description of security.
- (3) Number of security.
- (4) Date of security.
- (5) Amount of security.
- (6) Period for which interest is drawn.
- (7) Amount of interest.
- (8) Amount of tax.

10. The return of employees required by Section 16 of the Regulation shall be in Form B appended hereto.

The returns relating to Government officer required by Section 16 of the Regulation shall be furnished by the undermentioned officers :—

(1) The Account Officer for all Gazetted Officers and others whose bills are preaudited and also pensioners and gratuitants who draw their pensions and gratuities from the preaudit office at Trivandrum.

(2) Treasury Officers for all Gazetted Officers who draw their pay from treasuries and also for all pensioners and gratuitants who draw their pensions and gratuities from treasuries.

(3) Heads of offices and schools, colleges and other Government institutions for all non-gazetted officers whose pay is drawn on establishment bills.

(4) In the case of assesseees not covered by the above, such person as the Collector may call upon to make the return.

The return should contain complete information as to the total salary drawn by an officer during the whole year. If, therefore, an officer has been transferred from another Division, the Treasury Officer by whom the officer happens to be paid at the time of issue of the return, should ascertain from the other Treasury Officers concerned the total salary drawn from the beginning of the year to the date of transfer and include it in his return.

11. The names of all persons in receipt of salaries of not less than Rs. 1,200 per annum shall be included in the return furnished under Section 16.

12. The return of income to be furnished by companies under Section 17 (1) of the Regulation shall be in Form C hereto appended and the statements contained in the return shall be verified in the manner indicated at the foot of the form.

13. The return of income to be called from assesseees other than companies under Section 17 (2) of the Regulation shall be in Form D hereto appended and the statements contained in the return shall be verified in the manner indicated at the foot of the form.

14. When returns of income prepared by approved, chartered, incorporated or certified accountants are filed by assesseees separate scrutiny of the assesseees' books will be dispensed with, unless there are special reasons which in the Collector's opinion render such scrutiny desirable.

15. Members of the undermentioned institutions are approved, for income tax purposes:—

(1) The Institute of Chartered Accountants of England and Wales.

(2) The Society of Incorporated Accountants and Auditors.

(3) The Society of Accountants in Edinburgh.

(4) The Institute of Accountants and Actuaries in Glasgow.

(5) The Society of Accountants in Aberdeen.

(6) The Institute of Chartered Accountants in Ireland.

16. (a) Accountants who are certified under the Travancore Companies Regulation and who wish to be approved for income tax purposes should apply to the Chief Revenue Authority. Their applications will be considered by a Committee consisting of:—

(1) The Commissioner of Income Tax in Travancore.

(2) The Registrar of Joint Stock Companies.

(3) The Account Officer.

The decisions of the Committee will be final.

(b) Approval of an accountant under this Rule or Rule 15 is liable to revocation in any case by a vote of the committee referred to above.

17. Accountants approved for income tax purposes shall be bound to certify compliance with the income tax law and rules and to give in their certificates such particulars as the Commissioner of Income Tax in Travancore may require.

Note.—*The particulars prescribed under this Rule will be found in Appendix 1.*

18. The notice to be served on assessee under Section 18, sub-section (2), of the Regulation shall be in Form E.

19. The notice of assessment or adjustment to be served on persons assessed under Section 20 of the Regulation shall be in Form F.

The amount assessed under this Regulation may be paid in two equal instalments, the first on the expiry of sixty days from the date of service of the assessment or adjustment notice, the second on the expiry of sixty days from the date on which the first instalment became due. If, however, a petition against the assessment or adjustment has been admitted, the Collector may, in his discretion, treat the assessee as not being in default in respect of the payment of the tax till the orders on the petition have been passed. In case of default in the payment of the first instalment, the whole amount of the assessment or balance due on adjustment shall become immediately recoverable :

Provided that, when an assessee is found entitled to a refund under Section 19 and is also liable to provisional assessment under Section 18 the amount of such refund, if it is less than the sum payable by him on account of the provisional assessment, shall be deducted from that sum and a demand notice shall be issued only for the balance ; and if it is greater only the balance remaining after meeting the sum due on the provisional assessment shall be refunded to the assessee :

Provided also that, when the amount of tax due on adjustment is less than Re. 1, no separate demand need be made for it.

20. Petitions against assessments or adjustments under Section 21, sub-section (1), of the Regulation shall be drawn up after the model of, and shall contain the information, provided for in Form G and shall be verified in the manner required by law for the verification of complaints. A petition which does not contain a clear statement of the amount on which the petitioner claims to be assessed or to have his assessment adjusted or is not verified shall be liable to summary rejection. The notice of assessment or

adjustment served under Section 20 of the Regulation and a copy of the Collector's order under Section 18 (3) or Section 19 of the Regulation should accompany the petition.

21. The Collector or the Commissioner shall notify to the assessee the purport of any order passed by him under Section 22, 23, 24 or 25 of the Regulation.

22. (1) A party who desires the attendance of any witness in a proceeding before a Collector or Commissioner under the Income Tax Regulation, VIII of 1096, or before a Commissioner appointed to take evidence under the said Regulation shall file a list in the following form of the persons whose attendance he requires stating full name, residence and vocation of each witness and mentioning whether he is required to give evidence or to produce any document and in the latter case, specifying the date, if any, and description of the document so as to identify it :—

Serial number.	Full name.	Residence.	Occupation or other description.	Purpose for which summoned.	Allowance.	Service fees.	Remarks.
					Total...		

A detailed memorandum of the amount to be deposited in the office is presented herewith. It is requested that summonses may be issued as above.

(Signed).

(2) He shall with such list deposit in the office of the Collector or the Commissioner

(i) the prescribed fees for service of summons according to the following scale :—

For each summons or notice.

<i>Nature of process.</i>	<i>Amount leviable.</i>
(a) to a single witness	one rupee.
(b) to every additional witness residing in the same village if the processes be applied for at the same time ...	14 chs.

NOTE.—(1) Any party may deposit the cost of proceeding by railway or any public conveyance where such is available and in such case the process-server shall be bound to proceed by such railway or public conveyance, and the cost so deposited shall be part of the costs of the cause.

(2) For processes applied for and ordered to be executed as emergent the fee will be the ordinary fee and half as much again : and

(ii) the total amount of the allowances to which the said persons are entitled for travelling and other expenses according to the following scale :—

Class.	Travelling allowance.		Allowance for subsistence and other expenses not exceeding per diem.
	By rail.	By road or canal.	
			Rs. chs. c.
First class ...	First class fare	Chgs. 7 per mile	2 0 0
Second class ...	Second class fare	" 4 "	1 0 0
Third class ...	Third class fare	" 2 "	0 21 0

(3) The expenses of witnesses summoned by the assessing officer at his own instance will be borne by Government.

23. The notice to an employer calling for a return of employees under Section 28, sub-section (1), of the Regulation shall be in Form H. The return shall be in Form B. The names of all persons in receipt of salaries of not less than Rs. 1,200 per annum shall be included in this return.

24. The following procedure shall be observed in the levy of penalties under Section 35 (1) for default to pay income tax on the due date :—

(a) In case of failure to pay any instalment, a notice in Form I shall be issued to the assessee imposing a penalty of one per cent of the tax due and warning the assessee that, if the whole amount due is not paid within 20 days, a second penalty ten times the amount of the first will be imposed.

(b) In any case in which persistent default is made, the assessing officer will call upon the assessee to show cause why there should not be imposed such penalty not exceeding the amount of tax as he may deem fit.

(c) The Commissioner of Income Tax in Travancore or the Dewan Peishcar of the Division, as the case may be, may annul or reduce any penalty imposed by him or by any officer subordinate to him.

25. Any person claiming refund of income tax deducted from salaries may present to the Collector an application for adjustment under Section 19 of the Regulation, and shall, along with the application, file a return in Form D showing his total income in the

previous year and a statement showing the amounts deducted from his income under the head of salaries. The Collector may make such inquiries as he may deem necessary as to the total income of the applicant and shall, if he is satisfied that the applicant is entitled to any refund, pay or authorize payment in cash of such sum as may be due.

26. The owner of any security of the Government of Travancore or a debenture or other security for money issued by or on behalf of a local authority or company claiming a refund under Section 36 of the Regulation shall present to the Collector (a) an application in Form J declaring truly therein his total income in the previous year with the declaration below the form duly signed before the Collector or attested by a Justice of the Peace or a Magistrate and (b) a statement in Form K showing details of the securities held by him.

27. On receipt of the application and the statement, the Collector may, after making such inquiries as he may deem necessary as to the total income of the applicant, issue a certificate of refund in Form L if he is satisfied that the applicant is liable to tax at less than two chackrams in the rupee or not liable to the tax.

28. If a claim for refund is made within one year from the end of the year to which the claim relates, the person empowered to pay the interest in the case of securities of the Government of Travancore and the Collector in other cases shall, on production of the certificate of refund, pay or authorize payment in cash of such refund as may be due.

29. In the case of dividends paid out of the profits of a company or of the profits of a firm divided between the partners, the person claiming a refund shall present to the Collector an application in Form J duly signed or attested as in Rule 26 above and shall forward the counterpart of the dividend warrant, an extract of the registered deed of partnership, or other proof showing the number of shares he holds in the company, or the share he holds in the firms, and the total amount of the dividend or profits paid to him including the income tax deducted therefrom. The Collector may make such inquiries as he may deem necessary as to the total income of the applicant and if he is satisfied that the applicant is entitled to any refund provided that the company or firm has paid the tax due on its profits, he shall pay or authorize payment in cash of such refund as may be due.

30. (a) No refund shall be admissible on dividends not paid out of the taxable profits of a company nor on fractions of a rupee.

(b) Refunds may be remitted by Anchal or Post at the cost of the applicants.

31. (a) A refund shall not be paid except at the place where the tax in respect of which the refund is claimed has been received.

(b) If the person claiming the refund is not a resident of the place where the tax has been received, he may send the declaration in Form J accompanied by the statement in Form K or the dividend warrant or other proof referred to in Rule 29 to the Collector of the place where he resides or carries on his business and apply for a certificate in Form M for submission to the officer empowered to grant the refund and, on receipt of such certificate, the officer shall proceed as laid down in the above rules.

(c) When a refund is sanctioned, the Collector shall immediately prepare a refund order and send it to the Treasury Officer and, at the same time, send a memorandum to the assessee telling him the amount of the refund and the office at which he should apply for it.

32. When a declaration of income in Form J has been received, the Collector may issue a certificate in Form L or M at any time during the Malabar year in which such declaration has been received without insisting on a fresh declaration of income.

33. (a) Against the order of a Collector on an application for refund a petition shall lie to the Commissioner.

(b) The petition shall ordinarily be presented within thirty days of receipt of the order of the Collector; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the petitioner had sufficient cause for not presenting it within that period.

34. If the applicant for refund is himself the Collector competent to sanction the refund, the application for refund shall be made to the next higher authority.

35. If an assessee is himself the Collector competent to make the assessment, or the Commissioner competent to pass orders on an objection petition against the assessment, the assessment shall be made and the objection petition shall be dealt with by the next higher authority.

36. (i) In the case of life assurance companies whose profits are periodically ascertained by actuarial calculations, the taxable income shall be determined with reference to the average net profits disclosed by the last preceding valuation:

Provided that any deductions made from the gross income in arriving at the actuarial valuation which are not admissible for the purpose of income tax assessment shall be added to the net profits disclosed by the valuation.

This clause shall apply also to the determination of the taxable income derived from the annuity and capital redemption business of life assurance companies, the profits of which can be ascertained from the results of an actuarial valuation.

If the tax on the average net profits during the period covered by the last preceding valuation is less than the average of the tax deducted at the source from the interest income derived from investments in the same period, a refund of the amount by which such deduction from interest exceeds the tax payable on the average net profits should be allowed.

(ii) If there has been no periodical actuarial valuation, or if the last valuation took place more than five years previous to the year in which the assessment falls to be made, the taxable income shall be determined with reference to the interest, dividends and rents received by the companies during the previous year.

(iii) In the case of insurance companies other than life assurance companies the taxable income in any year shall be the profits calculated for the year subject to the provisions of the following clause.

(iv) Amounts actually credited by an insurance company other than a life assurance company in the ordinary accounts of its business for the previous year to any fund established for the sole purpose of forming a reserve to meet outstanding or unexpired liabilities to policy-holders (including therein risk of exceptional losses) and amounts actually credited by an insurance company of any kind in the ordinary accounts of its business for the year of assessment to its investment reserve fund for the purpose of meeting depreciation in the value of its securities shall be treated as expenditure incurred solely for the purpose of earning the profits of the business in determining the taxable income of the insurance company in that year.

(v) The taxable income of companies carrying on dividing society or assessment business shall be taken at fifteen per cent of the premium income in the previous year. Where a non-resident company carries on dividing society or assessment business in Travancore, the assessment shall be fifteen per cent of the premium income received in Travancore.

(vi) This rule shall apply only to the determination of taxable income from different classes of insurance business. The actual assessment of an insurance company carrying on more than one class of business shall, in accordance with the Regulation, be determined as to its rate and amount by its aggregate taxable income from all the classes of business which it carries on.

37. (a) In any case in which the profits accruing or arising or deemed to accrue or arise in Travancore to any person residing out of Travancore, whether directly or indirectly, through or from any business connection in Travancore, cannot be accurately ascertained, the amount of such profits for assessment purposes may be calculated on such percentage of the turnover of the business carried on in Travancore as the Collector, having regard to all the circumstances of the case, may consider to be reasonable. This rule shall apply also to the determination of the income for assessment purposes of persons assessable to income tax under Section 32 (2) on account of their connection with persons non-resident in Travancore.

(b) In cases in which the method of assessment on a percentage of turnover is inapplicable—as for example the case of a Travancore branch of a foreign insurance company—the profits of the Travancore branch may be assumed for income tax purposes to bear the same proportion to the total profits of the company as its receipts bear to the total receipts.

38. If, amongst any persons engaged in any business, profession or vocation in partnership, together, any change shall take place in any such partnership either by death or dissolution of partnership as to all or any of the partners or by admitting any other partner therein before the time of making the assessment or within the year for which the assessment ought to be made under the Regulation, or if any person shall have succeeded to any business, profession or vocation within such periods as aforesaid, the tax payable in respect of such partnership, or any of such partners or any person succeeding to such business, profession or vocation shall be computed on the profits derived from such business, profession or vocation during the previous year in accordance with the provisions of the Regulation, notwithstanding such change therein or succession to such business, profession or vocation. The assessment so made will in all cases be subject to adjustment under the provisions of Section 19 of the Regulation.

39. (i) Applications for composition in respect of the income on which the tax will be assessed shall be made in writing to the Collector before the 1st Thulam and before the tax for the year is assessed by the Collector. But a Collector may receive an application after the last day of Kanni if he is satisfied that the applicant had sufficient cause for not presenting it within that date.

(ii) The party compounding should execute an agreement within one month from the date on which the amount of composition is notified to him. If he fails to execute the agreement within the above period, the Collector may proceed to assess him, as if no application for composition had been received.

(iii) Agreements for composition shall be in Form N or as near thereto as may be and shall be for a period of not more than five years. Compositions should not, however, be made as a matter of course for this period which is the maximum allowable, but the Collector should fix a suitable period in each case on a consideration of the circumstances. The agreement shall be made in two parts one of such parts executed by the compounding party remaining with the Collector, and the other part signed by the Collector remaining with the compounding party.

(iv) No agreement for composition shall be made with companies or shall be entered into in respect of any income or portion of any income which is liable to taxation under the head of salaries or interest on securities.

(v) In order to arrive at the amount of the applicant's income for the period in respect of which the application is made, the Collector should institute inquiries as to the probability of a future increase or decrease in the applicant's income. The compounded income shall not be less than what is estimated as the average income for the period.

(vi) If the party who has compounded dies or becomes bankrupt or insolvent or in the case of a firm, goes into liquidation or voluntarily closes his business before the expiration of the period comprised in the agreement, the agreement shall cease to have force on the last day of Karkatakam next after such death, bankruptcy, insolvency or other proceeding, save and except as to any portion of the tax on the income compounded which before the said day shall have become payable and shall then be unpaid.

(vii) Fraud on the part of the party compounding in stating the income or otherwise shall render the agreement null and void.

40. Every receipt for money paid or recovered under Section 44 of the Regulation shall be in Form O.

41. The powers of the Government to declare under Section 46 of the Regulation which of several places of business shall be deemed to be the principal place of business for the purposes of the Regulation are hereby delegated to the Commissioner of Income Tax in Travancore.

42. An assessee who carries on business in several places is assessable to income tax by the Collector in the Division in which the principal place of business of the assessee is situate.

Ordinarily the principal place of business shall be understood to mean the place at which the persons directing any company or firm do their business, or the registered or head office where the general books and accounts for all branches are kept and compiled.

43. When a Collector learns that an assessee having his principal place of business in his Division, has a place of business in another Division, he shall communicate with the Collector in that latter Division with a view to obtaining a complete account of the annual profits or income of the company, firm or person, and the Collector in the latter Division may make the inquiry provided for by Section 18 of the Regulation. The Collector in the Division in which the principal place of business is situated shall not require the production of accounts or documents relating to the branch business of the assessee in other Divisions. The final assessment, however, shall be made by him and he shall have full power to deal with the reports made by other Collectors, and to alter and amend their estimates in making his final assessment. Full reasons should, however, always be recorded when the estimate of the Collector in another Division is not accepted.

44. In calculating the amount of tax payable, the amount due on fractions of a rupee shall be neglected ; and in the amount of tax calculated, fractions of a cash shall be neglected.

45. The Commissioner of Income Tax in Travancore will be entrusted with the administrative working of the Regulation and he will issue such subsidiary instructions as may from time to time be required.

Huzur Cutcherry,
Trivandrum, 20th September 1921.

(By order),
R. KRISHNA PILLAI,
Ag. Chief Secretary to Government.

FORM A.

(Rule 1).

I, _____ Dewan Peishkar of _____
do hereby certify that the security/securities specified below and standing in the name of _____ is/are held under trust/legal obligation wholly/partly for religious/charitable purposes and that _____ of the interest on the security/securities is applied to those purposes or has been finally set apart for application thereto.

Dated _____

Dewan Peishkar of _____

- (1) Description of security
- (2) Number
- (3) Date
- (4) Amount

Name { (1) Government office,
(2) Local authority,
(3) Company,
(4) Public body,
(5) Association, or
(6) Private employer.

I hereby certify that no persons employed in this other than the persons noted in this return were receiving on the last day of Karkadakam 109 or have received during the year ending on that date payment at the rate of Rs. 1,200 a year or more of the kinds described in column (5) (6) or (7) above.

(Signature)

NOTE—(1) If an employee has been or expects to be on leave out of Travancore between the 1st Chingam last and the last day of Karkadakam next, notice should be given in the remarks column.

(2) If an employee has left your service since the submission of the last preceding return or if any changes are anticipated before the last day of Karkadakam next, it is requested that a note regarding the same may be made at the back of this form, as this timely information will render much correspondence unnecessary.

(3) The year referred to in column (6) is the year, immediately preceding the date of the return.

FORM C.

(Rule 12).

NOTICE.

No.

OFFICE OF THE COLLECTOR OF INCOME TAX.

Dated

19

To

In pursuance of the provisions of Section 17 of the Travancore Income Tax Regulation, VIII of 1096, you are hereby required to prepare a true and correct statement of your income and to furnish the information required in the form herewith attached so far as it is applicable to your case, and to deliver it at this office duly signed by you as the principal officer of the company on or before the 15th day of Thulam 109 with copies of the Balance Sheet and the Profit and Loss Account of the company.

Failure to furnish the return with the above accompaniments within the time allowed by law will, under Section 21 (1) of the Regulation, entail forfeiture of the right of objection and, under Section 38, render you liable on conviction by a Magistrate to a fine which may extend to Rs. 10 for every day by which the return is late. The submission of a false or incorrect return will render you liable to penal assessments under Section 24 or to prosecution under Section 39 of the Regulation.

The income to be returned is the total income as shown by the accounts during either the twelve calendar months ending on the last day of Karkadakam 109 or, if the accounts have been made up within the twelve calendar months ending on the last day of Karkadakam 109 in respect of a year ending on any other day than the last day of Karkadakam 109 then at your option the twelve calendar months ending on the day on which the accounts have so

been made up. The period once decided upon cannot, however, be varied without the consent of the Collector of Income Tax.

You are further required under Section 15 of the Regulation:—

(1) to deduct at the time of payment income tax at the rate specified in Schedule I in respect of any income chargeable under the head "Salaries", provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deductions so made should be paid into this office within one week from the date of payment of the salaries in question and particulars should be furnished of the persons from whose salaries the deductions have been made, and the amount of the salary and of the deductions in each case :

(2) to deduct at the time of payment at the maximum rate specified in Schedule I and pay into this office, within one week from the time of payment, the income tax on the amount of interest on the debentures (if any) issued by the company. The remittance to this office should be accompanied by a statement showing for each debenture-holder :—

(1) Name	(6) Period for which interest
(2) Description of security	is drawn
(3) Number of security	(7) Amount of interest
(4) Date of security	(8) Amount of tax
(5) Amount of security	

Collector of Income Tax.

Income Tax Year 10

Name of the company.

Information from the accounts for the year ending

(The return should be sent under cover and marked confidential.)

Amount.
Rs.

1. Profits as per accounts submitted —

(a) Salaries, wages, etc., and other receipts in lieu of or in addition to salary or wages paid by companies, other public bodies and associations	...
(b) Interest on securities of the Government of India	...
(c) Interest on securities of the Government of Travancore	...
(d) Interest on debentures and other securities of a local authority or company	...

Amount.
Rs.

(e) Income derived from house-property	...	...
(f) Income derived from business	...	...
(g) Income derived from other sources, such as		
(i) Salaries not included in item (a)	...	...
(ii) Dividends from Joint Stock Companies registered in Travancore	...	...

NOTE.—If the tax has been paid by the company the fact should be noted.

(iii) Interest on mortgages, loans, fixed deposits, current accounts, club debentures, etc.	...	...
(iv) Income from sources outside Travancore which accrues or arises or is received in Travancore including dividends, pensions and income from agricultural land not paying land revenue to the Travancore Government.	...	...
(v) Ground-rent	...	...

NOTE.—Ground-rent includes all rent derived from land (1) not used for agricultural purposes or (2) not paying land revenue or any local rate to Government.

(vi) Profits from transactions whether in partnership with others or not which have not been accounted for elsewhere in this return	...	...
(vii) All other incomes not specified above (e. g.) director's fees, survey fees etc...	...	...
2. Amount of interest credited to reserve and other funds and debited to the accounts	...	...
3. Amount of the cost value of the buildings owned by the company at the beginning of the previous year	...	...
4. Amount of the cost value of machinery and plant owned by the company at the beginning of the previous year	...	...
5. Amount of depreciation on buildings actually debited to the accounts—	...	...
(a) in the previous year	...	...
(b) up to the previous year	...	...

	Amount. Rs.
6. Amount of depreciation on machinery and plant actually debited to the accounts—	
(a) in the previous year
(b) up to the previous year
7. Amount of income tax and profession tax debited to the accounts
8. Amount of the debenture loans issued by the company
9. Rate of interest on the debentures
10. Total amount placed to any reserve fund or of the nature of capital expenditure debited to revenue account

DECLARATION.

I.....declare that the information against each head in this return is correctly given as shown in the books of the company as also in the accounts which have been duly audited by the auditors of the company and which have been adopted by the shareholders of the company.

Signature.

Dated.....10 .

Designation.

Details of the house-property referred to in item (1) (e) of the return.

Division, taluk and village.	Particulars of property including name and number of street in which the property stands.	Person in whose name the property stands in the municipal, or revenue register.	Annual letting value.	Deductions claimed to be supported by the production of vouchers in each case.
			Rs. chs. c.	

Allowances claimed—

1. Premia paid in the year ending on to Rs.
insure the property against risk of damage
or destruction, (copies of receipts should be
attached)

2.	Interest paid by owner on a mortgage or charge on the property ...	Rs.
3.	Ground-rent paid by the owner on the property ...	...
4.	Land revenue, local rates and municipal taxes paid by the owner on the property ...	...
5.	Collection charges ...	...
6.	Deductions claimed on account of vacancies ...	...

Signature.

Dated 10 .

FORM D.

(RULE 13).

NOTICE.

Income Tax Year 10 .

No.

OFFICE OF THE COLLECTOR OF INCOME TAX,

Dated 10 .

To

In pursuance of the provisions of the Income Tax Regulation, VIII of 1096 you are hereby required to prepare a true and correct statement of your income in the form sent herewith so far as it is applicable to your case, and to deliver it at this office duly signed by you within [30 days of the receipt of this notice.]*

The accompanying notes, explanations and instructions have been drawn up in order to assist you in filling up the form.

If you desire further information on any point you should apply to the Collector of Income Tax.

Failure to furnish the return on the due date will under Section 21 (1) entail forfeiture of the right of objection and under Section 38 render you liable on conviction by a Magistrate to fine which may extend to Rs. 10 for every day by which the return is late. The submission of a false or incorrect return will render you liable to penal assessment under Section 24 or to prosecution under Section 39 of the Regulation.

* As amended by Notification Dis. No. 1555 of 23/Rev, dated 27-11-1923.

The income to be returned is the total income during either (1) the twelve calendar months ending on the last day of Karkadakam..., or, (2) if the accounts have been made within the twelve calendar months ending on the last day of Karkadakam..., in respect of a year ending on any other day than the last day of Karkadakam..., then at your option the twelve calendar months ending on the date on which the accounts have so been made up. The period once decided upon cannot, however, be varied without the consent of the Collector of Income Tax.

You are also required, in accordance with Section 28 of the Regulation, to furnish the Collector with a return:

(1) If you are member of a firm, of the names of the partners of your firm with their addresses ;

(2) If you are a member of an undivided Hindu family, or an undivided Marumakkathayam Tarwad, of the names of the adult male members of the family or Tarwad with their addresses ;

(3) If you are a trustee, guardian or agent, of the names of the persons for whom you are trustee, guardian or agent with their addresses.

If you claim exemption from or abatement or reduction of the rate of tax, your attention is particularly directed to No. 12 of the instructions which follow.

Collector of Income Tax

INCOME TAX YEAR 109 .

Return of income for assessment under Section 17 of the Travancore
Income Tax Regulation, VIII of 1096.

(This return should be sent under cover and marked confidential).

Total income.

Sources.	Amount		Amount of tax deducted at source	
	Rs.	Ch. C.	Rs.	Ch. S.
Income received under the following heads during the year ending :—	
Salary, wages, annuity, pension, gratuity, fees, com- mission, perquisites, allowances and other receipts in lieu of or in addition to salary or wages receiv- ed during the year ending :—	
(1) Paid by Government	
(2) Paid by local authorities	
(3) Paid by companies, other public bodies and associations	
(4) Paid by private employers under an agree- ment with the Collector	
Interest on securities :—				
(5) On securities of the Government of India	
(6) On securities of the Government of Travancore	
(7) On debentures and other securities of a local authority or other company	
(8) Income derived from house-property	
(9) Income derived from business	
(10) Professional earnings	
Income derived from other sources	
(11) Salaries not included in items 1 to 4	
(12) Other sources, such as	
(a) Dividends from Joint Stock Companies registered in Travancore.	
(b) Interest on mortgages, loans, fixed de- posits, current accounts, club debentures, etc.	
(c) Income accrued outside Travancore which has been received directly or indirectly in Travancore including dividends, pensions and income from agricultural land not paying land revenue to the Travancore Govern- ment.	
(d) Share in joint family income	
(e) Ground-rent	
(f) Profits from transactions, whether in partner ship with others or not, which have not been accounted for else- where in this return	

Sources.	Amount.			Amount of tax deducted at source.		
	Rs.	Ch.	C.	Rs.	Ch.	C.
(g) All other income not specified above e. g., director's fees, survey fees, etc.,
Total income from all sources
<i>Deduct—</i>						
(1) Life Insurance premia paid during the year on the life of the assessee or his wife
(2) Amount of income taxed at the source
Not taxable income

NOTE.—If the tax has been paid by the Company the fact should be noted.

NOTE.—Ground-rent includes all rent derived from land (1) not used for agricultural purposes or (2) not paying land revenue or any local rate to Government.

NOTE—1. Before filling up this return first read the instructions attached.

2. Where there is no income to be returned for assessment against any head in column 1, the word "None" should be entered in column 2.

For employees { Employer's name
Employer's address
Monthly rate of salary
Place of residence
Principal place of business
Other place or places of business
Name or names under which the business is conducted.

Names and addresses of all partners in the case of firms, names and addresses of all adult male members in the case of an undivided Hindu family or an undivided Marumakkathayam Tarwad.

Names and addresses of any persons for whom the assessee is an agent, trustee or executor.

I
We declare that the information given in this return is correct, that the income shown in this return is correct, that the income shown in this return is truly stated against each of the sources therein mentioned, that the period in which it accrued was twelve calendar months ending , that no other income

accrued during that year and that I
We have no other sources of income.

Dated.....109 .

(Signature.)

Details of the house-property referred to in item (8) of the form of return.

Division, taluk and village.	Particulars of property including name and number of street in which the property stands.	Person in whose name the property stands in the municipal or revenue register.	Annual letting value.	Deductions claimed (to be supported by the production of vouchers in each case.)
			Rs. Ch. C.	

Allowances claimed.

(1) Premia paid in the year ending on _____ to insure the property against risk of damage or destruction (copies of receipts should be attached)	...
(2) Interest paid by owner on a mortgage or charge on the property.	...
(3) Ground-rent paid by owner on the property	...
(4) Land revenue, local rates and municipal taxes paid by the owner on the property.	...
(5) Collection charges	...
(6) Deduction claimed on account of vacancies	...

Dated 10 .

(Signature.)

Instructions for the preparation of the return in Form D.

1. *Submission of return of income.*—The return should be delivered to the Collector as soon as possible. The maximum limit of time allowed is thirty days, provided that, when any assessee applies on reasonable grounds for an extension of time for submitting his return of income, the Collector shall have power to extend the time limit of thirty days to such further period as he may consider proper in each case.

2. *Previous year.*—The income shown in the return should be that of the calendar year for which the accounts were last made up for the assessee's own purposes, provided that such year was a year of twelve full calendar months and that the last day of such year fell within the twelve calendar months ending the last day of Karkadakam 1096. In all other cases it should be that of the year ending the last day of Karkadakam 1096.

3. *Name, designation, residence.*—The ordinary designation of the person should be entered in the return. If the person making the return has several places of business the principal place of business should be specified and all other places should be shown in the space provided or if this is not sufficient on a sheet attached. In the case of a person carrying on business under any name or names, other than his own, such other name or names should be entered in the return.

4. *Names of partners.*—Any person making a return of income which has accrued in partnership with others is bound by Section 28 (2) of the Regulation to furnish the names of all his partners and their addresses.

5. The following are liable to assessment to income tax. All persons ("person" includes a firm, a Hindu undivided family and an undivided Marumakkathayam Tarwad) resident in Travancore and persons not resident in Travancore who may be deemed to be liable in respect of any class of income, whose income is Rs. 2,000 or upwards.

6. *Salary, wages etc.*—In column 2 of the return should be shown the total gross income without deduction of the income tax paid. An allowance for house-rent or the value of rent-free quarters is assessable to income-tax and should be returned under the above heading. Any portion of the salary paid outside Travancore for services in Travancore must be included in the return.

7. *Dividends and interest on securities.*—In column 2 of the return the gross amount of the dividends or interest should be shown and in column 3 the amount of income tax deducted at source, if any.

8. *Professional earnings.*—Income under this heading should be computed after making allowance for any expenditure incurred solely for the purposes of the profession, provided that no allowance may be made on account of expenditure of the nature of capital or personal expenditure. Full particulars should be given of all deductions made from the gross income.

9. *Interest on mortgages, loans, etc.*—The interest which accrues in the year is often not actually paid in it, but is added to the capital and itself bears interest. In such cases, the interest that accrues or falls due in the year should be included in the income returned under this head.

10. *House property.*—Where house property is entered in the municipal, or revenue registers under any name other than the name of the owner, such name or names should be clearly specified in the form provided.

The *bona fide* annual value of a house is the full market value at which that house could be let from year to year irrespective of any charges by way of municipal rates or taxes thereon. It therefore differs from the actual annual rent payable on a long term lease, or the actual rent payable on a yearly lease under a privileged

rental or with tenant's liability to pay owner's rates or taxes. The following allowances are admissible:—

- (i) Insurance premia, less discount, if any.
- (ii) Interest paid to mortgagee.
- (iii) Ground-rent.
- (iv) Land revenue, local rates and municipal taxes.
- (v) Vacancies (allowances for unoccupied property).
- (vi) Collection charges.
- (vii) Where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of the *bona fide* annual value of the property; where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value.

In the case of buildings occupied for business purposes, attention is invited to Section 8 (2) of the Regulation.

11. *Income from outside Travancore*.—Income accrued outside Travancore which has been received directly or indirectly in Travancore including dividends, pensions and income from agricultural land not paying revenue to the Travancore Government is liable to assessment and should be entered in the return under No. (12) (c.)

12. *Business, Trade, Commerce, etc.*—In computing the income returnable no deduction may be made for any of the following. —

- Interest on capital of the owner or owners ;
- Payments on drawing on account of personal expenditure ;
- Bad debts not actually written off ;
- Amounts set off out of the profits of the year on account of ascertained losses of previous years ;
- Payment made to form an insurance fund against future losses ;
- Payment on account of income tax or profession tax ;
- Sums expended on charity or presents ;
- Sums given by way of commission not in the regular course of business ;
- Sums paid for the purchase of a good-will or other similar expenditure of a capital nature.
- Expenditure not incurred in the regular course of business.

For the purpose of obtaining relief on account of any such payments the original receipts or copies thereof must be submitted in accordance with Rule 7.

13. *Income taxed at the source.*—In computing the income taxable under Section 13 the Collector will make the necessary allowance for any income which has already paid tax at the source.

14. *Correspondence and petitions.* — Petitions against the assessments made should be addressed to the Commissioner of Income Tax, that is to the

Every petition must be in the prescribed form and should ordinarily be presented within thirty days of the receipt of the notice of assessment and should bear a court fee stamp of half a rupee.

All correspondence relating to income tax matters (excepting such as may relate to petitions presented to the Commissioner) should be addressed to the Collector of Income Tax.

FORM E.

(RULE 18.)

Notice under Section 18, sub-section (2), of Regulation VIII of 1096.

No.

Date.

To.

With a view to testing the correctness of the return furnished by you under Section 17 of Regulation VIII of 1096 for the year ending

I hereby require you to attend either in person or by representative and produce or cause to be produced for examination at my office at at on all accounts, documents (including vouchers, invoices and receipts) and other evidence necessary to prove the extent of your income from all sources during the year to which the return relates. Wilful failure to comply with this notice will entail forfeiture of the right of objection to the assessment under Section 21 of the Regulation and will render you liable to prosecution under Section 38, sub-section (d), of the Regulation.

Collector.

NOTE.—(1) In the case of money lending, the capital account ledger, day book and all connected original documents must be produced,

- (2) For trades and manufactures, the stock book, ledger and daybook must be produced, together with all vouchers, receipts and invoices necessary to prove the entries.
- (3) In the case of businesses working through agencies which change hands periodically, all old agency accounts must be produced unless the Collector is satisfied that they have been completely closed and are no longer required.
- (4) Assesseees who own a number of different businesses, branches or agencies are expected to produce 'head-quarter' accounts in which the results of their working are co-ordinated.
- (5) For all accounts, any previous book from which entries have been brought forward must be produced.
- (6) In all cases the accounts must be accompanied by a statement signed by the assesseees giving (a) a complete list of the accounts produced and (b) the name of the assessee's representative who is authorised to explain the accounts.

FORM F.

(RULE 19.)

Notice under Section 20 of Regulation VIII of 1096.

No.

Date.

To.

residing at

You are hereby required to take notice that
you have been assessed under the Travancore Income
your assessment has been adjusted
 Tax Regulation, VIII of 1096, for the year ending , according
 to the particulars specified below and that you would pay the
amount of the assessment within sixty days from the date of
balance due on adjustment
 receipt of this notice.

2. You may, if you so desire, pay the $\frac{\text{amount of the assessment}}{\text{balance due on adjustment}}$ in two equal instalments on the dates specified below. In case of default, however, in the payment of the first instalment, the whole amount of the $\frac{\text{assessment}}{\text{balance due}}$ will immediately become recoverable. If you object to this $\frac{\text{assessment}}{\text{adjustment}}$ and are not debarred from presenting a petition for relief under Section 21 of the Regulation by the failure to make a return under Section 17 or to comply substantially with all the terms of a notice served on you under Section 18, a petition for relief will lie to the within thirty days of receipt of this notice. If such petition is presented within the time allowed the Collector may in his discretion treat you as not being in default in respect of payment of the tax till orders on the petition have been passed. Failure to pay any instalment will render you liable to pay in addition a penalty of one per cent on the tax due. You are further warned that unless the whole amount due together with the said penalty is paid within twenty days from the date of the notice intimating imposition of the said penalty a further penalty of ten per cent on the tax due will be levied and that in case of persistent default the Regulation provides for the levy of a penalty equivalent to the whole tax.

Particulars.

(1) Source or sources of income.

- | | |
|------------------------------------------------------------------------------------|-----|
| (a) Salaries paid by Government | ... |
| (b) „ paid by local authorities | ... |
| (c) „ paid by companies, other public bodies
and associations | ... |
| (d) „ paid by private employers under an
agreement with the Collector | ... |
| (e) Interest on securities of the Government of India... | |
| (f) Interest on securities of the Government of
Travancore | ... |
| (g) Interest on debentures and other securities of a
local authority or company | ... |
| (h) Income derived from house property | ... |
| (i) Income derived from business | ... |
| (j) Professional earnings | ... |
| (k) Salaries not included in items (a) to (d) | ... |
| (l) Other sources | ... |

Total of items (a) to (l) ...

- (2) Place or places, Division or Divisions, in which the income accrued ...
- (3) Amount of total income from all sources ...
- (4) Amount of income assessable ...
- (5) Rate of tax ...
- (6) Amount of tax due
- (7) Amount, if any, credited on account of tax already deducted at the source on income from salaries or from interest on securities under Section 15 ...
- (8) Net amount of tax payable ...
- (9) Amount of tax due under Section 25 ...
- (10) Total amount of tax due [total of items (8) and (9)] ...
- (11) Amount of tax already paid on assessment ...
- (12) Balance of tax payable on adjustment ...
- (13) Penal assessments under Section 24 ...
- (14) Other penalties and fines ...
- (15) Total amount due ...
- (16) Amount of first instalment and the date on which it is payable ...
- (17) Amount of second instalment and the date on which it is payable ...
- (18) Place where the amount is to be paid ...
- (19) Person to whom the amount is to be paid ...

FORM G.

(Rule 20).

FORM OF PETITION.

See Section 21 (1).

To

The Commissioner of

The day of 10 .

The petition of A. B. of showeth as follows :—

1. Under Regulation VIII of 1096, your petitioner has been assessed (on adjustment) in the sum of Rs. for the year commencing the 1st day of Chingam 109 . The notice of assessment was served upon him on

2. Your petitioner's income accruing and arising or received from each of the under-mentioned sources for the year ending the day of 109 . amounted to Rs.

3. Such income and profits actually accrued or arose or were received during the period of months and days.

4. During the said year your petitioner had no other income or profits.

5. Your petitioner has made a return of his income to the under Section 17, sub-section.....of the Regulation and has complied with all the terms of the notice served on him by the Collector under Section 18.

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the Regulation)

(Signed)

Form of verification.

I, , the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed)

Statement of Income.

Source of income.	Place at which derived.	Gross income from all sources.	Gross taxable income.	Admissible charges.	Net income liable to tax.

FORM H.

Notice under Section 28, sub-section (1) of Regulation VIII of 1096
(RULE 23).

To

You are hereby required to fill in and to sign and deliver at within days of receipt of this notice a return in the accompanying Form (Form B) containing to the best of your belief the name and address of every person employed in your service who is receiving in virtue of such employment any income amounting to Rs. 1,200 or more per annum. You are further requested to state, when submitting the return, whether you will undertake to collect the tax due from the persons included in the return and to forward the amount to me on condition of being allowed a commission of per cent on the amount payable. In the event of your agreeing to this arrangement, you are requested, in making the return, to sign an agreement to that effect at the foot of the return.

Collector.

Dated.....

FORM I.

NOTICE.

(RULE 24).

You have not paid the sum of Rs. _____ being the first instalment of income tax due by you for the year _____ on the due date, *viz.*, in accordance with the _____ notice of assessment order on your revision petition sent to you on _____. You are requested to take notice that in consequence of your default the whole amount of the tax has now become due and that in addition a penalty of Rs. _____ has been imposed upon you. You are further warned that unless the whole amount due (Rs. _____) together with the said penalty is paid within 20 days from the date of this notice, a further penalty of ten times the penalty now imposed will be levied and that in case of persistent default, the Regulation provides for the levy of a penalty equivalent to the whole tax.

Collector.

Dated.....

FORM J.

(RULES 26 AND 29).

Application for refund of tax payable or paid under the Travancore Income Tax Regulation.

I, _____, do hereby state that my income from all sources during the year ending last day of Karkatakam 109 _____, as shown below, amounted to Rs. _____ chs.

2. I accordingly hereby claim a refund of Rs. _____ at $\frac{\text{chs.}}{\text{cash}}$ in the rupee on income of Rs. _____ from dividends of _____ companies, a refund of Rs. _____ on income of Rs. _____ from share of profits of firms, a refund of Rs. _____ on income from interest on Securities.

3. The counterparts of dividend warrants, an extract of the deed of partnership and certificates for payment of income tax are herewith attached.

Source	Amount of income Rs.	Remarks.
(*NOTE.—Payments received outside Travancore on account of services rendered in Travancore to be declared under head F below)		
Dividends from companies during the year ending the last day of Karkatakam 109 .	..	
Share of profits of firms during the year ending the last day of Karkatakam 109 .	..	
Interest on securities during the year ending the last day of Karkatakam 109 .	..	
NOTE.—Securities include—		
(a) debentures or other securities of the Government of Travancore and	..	
(b) debentures or other securities for money issued by or on behalf of a local authority or company)	..	
Salary, annuity, pension or gratuity received during the year ending the last day of Karkatakam 109 .	..	
Income received under the following heads during the year ending the last day of Karkatakam 109 .	..	
A. Trade, profession or vocation	..	
B. Interest on mortgages, fixed deposits, current accounts, sums lent to traders and loans to others, club, debentures, etc.	..	
C. House property and land (other than agricultural land)	..	
D. Director's fees, survey fees, University and other examination fees, etc.	..	
E. Income received from outside Travancore including pensions, dividends and income from agricultural land not paying land revenue to the Travancore Government	..	
F. All other income not specified <i>e. g.</i> , rewards, honoraria, etc.	..	
Grand Total	..	

House-property income. Proprietors of houses residing on their own premises are exempted from tax on one-sixth of the rental value of such portion self-occupied ; five-sixths of the rental value should be declared as income.

Penalty. By Section 170 of the Travancore Penal Code (Regulation I of 1074) it is provided that whoever being legally bound to furnish information on any subject to any public servant, as such, furnishes, as true, information which he knows or has reason to believe to be false, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

I hereby declare that my income from all sources as stated above includes my share in the joint family income and is the only income that actually accrued to me, and that I had no other income from any other source accruing, arising or received in Travancore during the year in question.

Address in full,

Anchal or Post Office at which payment is desired (Signed)

(Designation)

Before me
Collector of Income Tax.
Justice of the Peace.
Magistrate,

Dated 19 .

Note.—The amount of income tax paid must not be deducted from the income shown herein. For the purpose of the return income tax deducted at the source in respect of dividends of companies and interest on securities should be added to the amount actually received by the applicant in order to ascertain the total income to be shown herein.

FORM K.

(RULE 26).

For the year ending the last day of Karkatakam 109 .

I hereby state that the following are the details of the Securities* held by me :—

Description of Securities.	Number.	Date.	Amount.

Dated this the day of 109 .

(Signed)

**Note.*—Securities include—

(a) Debentures or other Securities of the Government of Travancore, and

(b) Debentures or other Securities for money issued by or on behalf of a local authority or company.

FORM L.

(RULE 27).

For the year ending the last day of Karkatakam 109 .

I, _____, Collector of Income Tax, do hereby certify that the income of _____ the owner of the Securities specified below is liable to taxation at 2 chuckrams in the rupee in respect of such Securities* but his income from all sources including the interest on such Securities being more than Rs. _____ and less than Rs. _____, he is entitled to a refund calculated at the rate of cash in the rupee :—

Description of Securities.	Number.	Date.	A mount.

Dated this the _____ day of _____ 109 .

Collector of Income Tax.

*Note.—Securities include—

(a) Debentures, or other Securities of the Government of Travancore, and

(b) Debentures or other Securities for money issued by or on behalf of a local authority or company.

FORM M.

(RULE 31).

I, _____, Collector of Income Tax, do hereby certify that income from all sources of _____ amounts to Rs. _____ for the year ending the last day of Karkatakam 109 .

Collector of Income Tax.

FORM N.

(RULE 39).

Agreement for composition.

Agreement for composition under Regulation VIII of 1096 between the _____ Collector of _____ and _____ hereinafter called the “compounding party.”

It is hereby agreed

1. That for each and every year for a period of years from the first day of Chingam 109 , the income of the compounding party on which the tax will be assessed excluding any income that he may derive under the head of salaries or interest on Securities which is separately assessable shall be computed at Rs.

2. That the tax on the amount of such composition amounting to Rs. shall be paid without deduction on the day of in each year of the said period by the compounding party to the Collector at his office.

3. That, if default be made in payment of the said tax or any instalment of the same on the date fixed for payment thereof, such amount shall be recoverable in the same manner and by the same means as any other assessment made under the Regulation.

4. If the compounding party dies or becomes bankrupt or insolvent, or if a firm goes into liquidation or voluntarily closes his business before the expiration of the said period of _____ years, this agreement shall determine on the last day of Karkatakam next after such death, bankruptcy, insolvency or other proceeding, save and except as to any portion of the tax on the income compounded which before the said day shall have been payable and shall then be unpaid.

5. If the agreement is shown to the satisfaction of the Collector to have been obtained by fraud on the part of the compounding party in stating his income or otherwise, it shall be void and of no effect, and the Collector shall proceed to assess income tax upon him in accordance with law.

In witness whereof, the Collector hath signed one part of this agreement and the compounding party hath signed or affixed his seal and duly executed the other part thereof this day
of 109

Witnesses to the signature of the Collector

Witnesses to the signature of

FORM O.

(RULE 40).

Receipt under Section 44 of Regulation VIII of 1096.

Received from _____ the sum of Rs. _____
 being the amount of the (first or second) instalment of income
 tax assessed on _____ under Regulation VIII of 1096 for the year
adjusted _____
 commencing the 1st day of Chingam _____ and penalty (if any) Rs. _____
 or Rs. _____ in all.

Date.....

Collector.

APPENDIX I.

MEMORANDUM OF ADDITIONAL INSTRUCTIONS FOR AUDITORS
FOR THE PREPARATION OF RETURNS OF INCOME FOR
INCOME TAX PURPOSES.

The return of income shall contain a true and complete statement of income from all sources liable to taxation whether already taxed at the source, as in the case of Government Securities, or not, and shall show the aggregate income received during the previous year from each source.

If the assessee's accounts have been made up in the previous official year for a full year, the return of income shall be for the year ending on the date to which the accounts were made up. If otherwise, it shall be for the year ending last day of Karkatakam. The exact period for which the accounts were made up must be stated.

2. The return of income should, when possible, exhibit the result of working for a complete period of twelve calendar months, and should be accompanied by a copy of the assessee's last profit and loss account as well as by information regarding the capital employed in the business.

3. A certificate must be appended to the audited return of income that proper books of accounts have been kept on a recognized system in English or one of the Vernaculars of the State and properly closed and balanced from year to year and that the return made is in accordance with the books and with the requirements of the Income Tax Regulation and Rules. In explanation of this certificate there should be added a clear description of the nature of the books kept by the assessee.

4. Where an assessee's business extends over several places, a list of the several places in which the business is carried on together with information regarding the relations of the businesses with one another and the nature of the business carried on in each place should be added. If it is claimed that different businesses or branches in which an assessee is interested are assessable separately and not as part of the main concern, the grounds of the claim should be stated for the decision of the Collector and if it is further alleged that the separate concerns are conducted as distinct partnerships, the terms of the partnership deeds should be stated for the Collector's information.

5. In every case of a firm with several branches the production of a general or headquarter account must be insisted upon by the auditor and all adjustments between branches must be examined and a clear statement of such adjustments submitted to the Collector.

6. In cases in which trading stocks or stocks of consumable stores or working materials are carried over from year to year the nature of the accounts kept of stocks or stores, the manner of the verification of the same and the methods adopted in the valuation of the opening and closing balances must be stated. The prices of articles of merchandize shown in the assessee's books should be checked in as many cases as possible with the invoices or bills under which they were brought.

7. In the case of money-lenders it should be noted that what is taxable is the income accruing, arising, or received. Interest which accrues in the year is often not actually paid in it but is added to the capital and itself bears interest. It is also found that payments of capital and interest are often not distinguished in the accounts. In such cases the only fair way to assess the income of a particular year is to assess the income that accrues or falls due in it.

8. It is also a common practice for a trader preparing goods for sale and selling both his own and those of others to charge a commission on all sales and to show as his income from goods prepared by himself only the commission charged. In such cases the production of the accounts of the assessee's mill, tannery or other places where the goods were prepared must be insisted upon and except in cases where, for the reasons mentioned in paragraph 4 *supra*, the business at the place of sale can be regarded as distinct from that at the place of manufacture, the income of the assessee from the manufacture and sale of the goods prepared in his mill, tannery, etc., must be ascertained from the accounts kept at the place of manufacture and sale and exhibited in the profit and loss statement separately from the commission received on sale of goods received from other people. The sale proceeds of the goods prepared at the assessee's mill, tannery, etc., and of the goods received from others for sale on commission should also be specified.

9. Full particulars should be given of all deductions made from the gross income. No deduction should be made that is inadmissible under the Income Tax Rules or in respect of charges that were not incurred in earning the profits returned.

10. When a deduction is claimed on account of interest paid on borrowed capital, the auditor should satisfy himself that the borrowed capital was applied to the purposes of the trade or profession. Vouchers evidencing the payment of interest should be insisted on wherever possible. Charges on account of interest on a trader's own capital must be disallowed.

11. When losses not compensated for by insurance or otherwise are claimed as a set off against profits the accounts must show :—

- (a) of what the loss consisted.
- (b) when it was actually sustained and
- (c) how it was determined to be a loss.

12. In the case of deductions claimed on account of bad debts the auditor must satisfy himself that the debts have been written off in the year and must obtain particulars as to :—

- (a) of what the debts consisted,
- (b) when they were created,
- (c) when they became due,
- (d) how they were actually determined to be worthless,
- (e) whether they were included as income in the year of account or in any previous year, and
- (f) whether they have not been written off to profit and loss before.

Care must be taken to see that a bad debt has been regularly brought forward in the ledger from year to year from the date on which the debt arose and that, when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt is carried forward so as to be set off against or taken in reduction of the profits of the next or any succeeding year.

13. An auditor may represent an assessee at an enquiry under the Regulation, but an auditor who in so doing took the position of an advocate would be considered guilty of misconduct.

NOTIFICATION.

Dis. No. 254 of 21/Revenue.

In exercise of the powers conferred by Section 48 of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to direct that the following classes of income shall be exempt from the tax payable under the provisions of the said Regulation but shall be taken into account in determining the total income of an assessee for the purposes of the said Regulation :—

(1) The interest receivable on the Travancore Government Debenture Bonds of 1091 M. E.

(2) The interest receivable in Travancore on the securities of the Government of India.

Huzur Cutcherry,
Trivandrum, 8th August 1921.]

(By order),
N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 254 (a) of 21/Revenue.

In exercise of the powers conferred by Section 43 of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to exempt the following classes of income from liability to the tax payable under the provisions of the said Regulation :—

(1) Salaries and allowances paid by the British Government to persons resident in Travancore who are in the service of His Majesty the King Emperor of India.

(2) Profits earned by any co-operative society in Travancore registered under Regulation X of 1089 or dividends by members of any such society out of such profits.

(By order),

Huzur Cutcherry,
Trivandrum, 8th August 1921. } N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 1165 of 21/Revenue.

In exercise of the powers conferred by Section 49 of the Income Tax Regulation, VIII of 1096, Government hereby delegate to the Income Tax Commissioner as Chief Revenue Authority all the powers conferred on them by the said Regulation for the appointment of officers to exercise and perform the powers and duties of Collectors and Commissioners and all the powers under Section 35 and the Proviso to Section 41.

(By order),

Huzur Cutcherry,
Trivandrum, 25th August 1921. } R. KRISHNA PILLAI,
Ag. Chief Secretary to Government.

NOTIFICATION.

*Dis. No. 4 of 1921/Income Tax.

In exercise of the powers delegated to the Land Revenue and Income Tax Commissioner as Chief Revenue Authority by Government Notification Dis. No. 1165 of 1921/Revenue, dated the

25th August 1921, the Land Revenue and Income Tax Commissioner hereby invests the undermentioned authorities and officers with the powers of a Collector or of a Commissioner to the extent and in the local area specified against each.

<i>Authority or officer.</i>	<i>Powers conferred.</i>	<i>Local area.</i>
Division Peishkars and the Commissioner, Devicolam.	All the powers of a Collector in respect of incomes of Rs. 10,000 and above and all the powers of a Commissioner in respect of revision of assessments made by the officers subordinate to them.	The whole Division.
Division Assistants and Assistant to the Commissioner, Devicolam.	All the powers of a Collector in respect of the assessment of incomes above Rs. 3,000 and below Rs. 10,000 and all the powers of a Commissioner in respect of the revision of assessments made by Tahsildars with the exception of the power in relation to prosecutions under Section 40 of the Regulation.	The limits of their respective Magisterial jurisdictions.
Tahsildars.	All the powers of a Collector in respect of the assessment of incomes up to Rs. 3,000 with the exception of the powers in relation to prosecutions under Section 40 of the Regulation.	The limits of their Revenue jurisdictions.

Office of the Land Revenue and Income Tax Commissioner,
Trivandrum,
25th August 1921.

K. ANANTANARAYANA AIYAR,
Land Revenue and Income Tax Commissioner,

RULES.

Dis. No. 815 of 1921/Revenue.

In exercise of the powers vested in them, under Section 42, sub-section (1) of the Travancore Income Tax Regulation, VIII of 1096 the Government of His Highness the Maha Raja are pleased to make the following rules for the registration of firms under Section 2(13) of the aforesaid Regulation :—

1. Any firm constituted under an instrument of partnership specifying the individual shares of the partners may, for the purposes of clause (13) of Section 2 of the Travancore Income Tax Regulation, VIII of 1096 (hereinafter in these rules referred to as the Regulation), register with the Collector the particulars contained in the said instrument on application in this behalf made by the partners or by any of them in the manner hereinafter provided.

2. The application referred to in Rule 1 shall be made in Form 1 annexed to these rules and shall have attached to it a statement which shall be signed and verified by the partner or partners as the case may be and shall contain the following particulars :—

- (a) Name and address of the Firm.
- (b) Nature and description of the trade or business.
- (c) The year in which the Firm was constituted.
- (d) Names of the partners with their addresses.
- (e) Nature and extent of interest of each partner and the share of profits allotted to him.
- (f) The branches, if any, of the Firm and the place or places where they are situate.

3. The application shall be accompanied by the original instrument of partnership under which the Firm is constituted together with a copy thereof ; provided that if the Collector is satisfied that for some sufficient reason the original instrument cannot conveniently be produced, he may accept a copy of it certified in writing by one of the partners to be a correct copy and in such a case the application shall be accompanied by a duplicate copy.

4. On the production of the original instrument of partnership or on the acceptance by the Collector of a certified copy thereof, the Collector shall, if he is satisfied that the particulars in the application are correct and complete, enter in a register kept for the purpose the particulars of the application and shall endorse in writing at the foot of the instrument or copy, as the case may be, the following certificate, *viz.*,

“ This instrument of partnership (or this certified copy of an instrument of partnership) has this day been registered with me

the Collector of Income Tax for _____ in the Division of _____
 under clause (13) of Section 2 of the Travancore
 Income Tax Regulation, VIII of 1096. This certificate of registra-
 tion has effect from the _____ day of _____ 109 .

(2) The certificate shall be signed and dated by the Collector who shall thereupon return to the applicant the instrument of partnership or the certified copy thereof, as the case may be, and shall retain the copy or duplicate copy thereof .

5. If the Collector is not satisfied that the particulars in the application are correct and complete, he shall call upon the applicant by notice to appear on a date fixed and on the omission being rectified or supplied to the Collector's satisfaction, shall proceed to register and certify the application as laid down in Rule 4. In default of the appearance of the applicant or for other reasons, the Collector may without assigning reasons reject the application for registration and his order shall be final.

6. If an application under Rule 2 is made in any Malabar year not later than the last date fixed under Section 17 of the Regulation for the furnishing by the Firm of the return mentioned therein or than such later date as the Collector may fix for the making of the application, the certificate of registration granted under Rule 4 shall have effect from the beginning of that year.

7. A certificate of registration granted under Rule 4 shall, save as hereinafter provided in these rules, have effect up to the end of the Malabar year in which it is granted but shall be renewed by the Collector from year to year on application made to him in that behalf on or before the date on which the return required by Section 17 of the Regulation is furnished and accompanied by a certificate signed by one of the partners of the Firm that the constitution of the Firm as specified in the instrument of partnership remains unaltered. Such renewals shall have effect from the beginning of the Malabar year in which it is made.

8. If at any time the Firm ceases to be constituted under the instrument of partnership registered with the Collector or any addition to or alteration of the instrument of partnership is made, the certificate of registration of the Firm shall cease to have effect from the date of such cessation, addition or alteration ; provided that if within one month from the date of such cessation, addition or alteration, notice thereof is given to the Collector accompanied by a fresh application under Rules 2 and 3, a certificate of registration granted on each application shall have effect from the said date.

FORM 1.

Application for registration of a Firm under Section 2, Clause (13) of the Travancore Income Tax Regulation, VIII of 1096, dated

To

The Collector of Income Tax.

1. We beg to apply for the registration of my/our Firm under Section 2, Clause (13) of the Income Tax Regulation, VIII of 1096.

2. The ^{original}~~certified copy~~ of the instrument of partnership under which the firm is constituted specifying the individual shares of the partners together with a ^{copy}~~duplicate copy~~ thereof is enclosed.

(By order),

Huzur Cutcherry,
Trivandrum,
28th September. 1921.

} R. KRISHNA PILLAI,
Ag. Chief Secretary to Government.

NOTIFICATION.

Dis. No. 1595 of 1921/Revenue.

Under Section 42 of the Income Tax Regulation, VIII of 1096, it is hereby notified with the sanction of His Highness the Maha Raja, that the commutation rate for the purpose of computing income tax on taxable incomes received in paddy is fixed at chackrams (20) twenty per para of 800 cubic inches of paddy, for the year 1097.

Huzur Cutcherry, } (By order),
Trivandrum, 27th October 1921. } N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 1596 of 1921/Revenue.

Under Section 43 of the Travancore Income Tax Regulation, VIII of 1096, it is hereby notified, with the sanction of His Highness the Maha Raja, that interest on deposits in the Anchal and Treasury Savings Banks shall be exempt from the tax payable

under the said Regulation, but such interest shall be taken into consideration in determining the total income of an assessee for the purposes of the said Regulation.

(By order),
N. RAJARAM RAO,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 27th October 1921. }

NOTIFICATION.

R. O. C. No. 2018 of 1921/Revenue.

Under Section 43 of the Income Tax Regulation, VIII of 1096, it is hereby notified, with the sanction of His Highness the Maha Raja, that, in computing the amount of any income chargeable to income tax, any sum paid by an assessee as a contribution to any provident fund shall be excluded subject to the proviso to sub-section (2) of Section 11 of the said Regulation.

(By order),
N. RAJARAM RAO,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 27th October 1921. }

NOTIFICATION.

†R. O. C. No. 35 of 1921/Income Tax.

In modification of Notification Dis. No. 4 of 21/Income Tax, dated the 25th August 1921, it is hereby notified that the Tahsildars of Kartikapalli and Ambalapuzha will exercise the powers of a Collector within the whole of the Municipal limits of the town of Kayankulam and Alleppey respectively in addition to their present jurisdiction for purposes of Income Tax work, irrespective of the fact that the portions of the town lie in the jurisdiction of other adjacent taluks also. The Tahsildar of Shertallai in respect of the town of Alleppey and the Tahsildars of Karunagapalli and Mavelikara in respect of the town of Kayankulam will cease to exercise the powers of a Collector.

Office of the Land
Revenue and Income
Tax Commissioner,
Trivandrum,
12th November 1921.)

K. ANANTANARAYANA AIYAR,
Land Revenue and Income Tax Commissioner.

NOTIFICATION.

Under Section 43 of the Income Tax Regulation, VIII of 1096, it is hereby notified, with the sanction of His Highness the Maha Raja, that the class of income specified below shall be exempt from assessment to and payment of income tax in respect of the year 1097:—

“Pensions paid by or on behalf of the Government of Travancore to their retired officers who both reside and draw their pensions outside Travancore and who are liable to pay income tax in respect thereof to any Government other than the Government of Travancore”.

(By order),

Huzur Cutcherry, } N. RAJARAM RAO,
Trivandrum, 21st November 1921. } *Chief Secretary to Government.*

NOTIFICATION.

R. O. C. No. 2435 of 21/Revenue.

Under Section 2 (7) of the Income Tax Regulation, VIII of 1096, the Government are pleased to declare the following companies of foreign origin carrying on business in Travancore to be Companies for purposes of the said Regulation.

(By order),

Huzur Cutcherry, } N. RAJARAM RAO,
Trivandrum, 25th December 1921. } *Chief Secretary to Government.*

- 1 The Southern India Tea Estates, Ltd.
- 2 The Travancore Tea Estates Co., Ltd.
- 3 The Mundakayam Valley Rubber Co., Ltd.
- 4 The Stagbrook Rubber and Tea Estates Co., Ltd.
- 5 The Rubber Plantations Investment Trust, Ltd.
- 6 The Ranni Travancore Rubber Co., Ltd.
- 7 The Tekoy Rubber Estates Ltd.
- 8 The Travancore Rubber Co., Ltd.
- 9 The Ponnudi Tea and Rubber Co., Ltd.
- 10 The Mooply Valley Rubber Co., Ltd.
- 11 The Wallardie Tea Estates, Ltd.
- 12 The Kannan Devan Hills Produce Co., Ltd.
- 13 The Anglo-American Direct Tea Trading Co., Ltd.
- 14 The Central Travancore Rubber Co., Ltd.
- 15 The Cavunal Rubber and Tea Estates, Ltd.

- 16 The Todupuzha Rubber Co., Ltd.
- 17 The Peermade Tea Co., Ltd.
- 18 The Reliance Marine Insurance Co., Ltd.
- 19 The Ocean Marine Insurance Co., Ltd.
- 20 The Guardian Assurance Co., Ltd.
- 21 The Atlas Assurance Co., Ltd.
- 22 The Phoenix Assurance Co., Ltd.
- 23 The Alliance Assurance Co., Ltd.
- 24 The Northern Assurance Co., Ltd.
- 25 The London and Lancashire Fire Insurance Co., Ltd.
- 26 The New Zealand Insurance Co., Ltd.
- 27 The South British Insurance Co., Ltd.
- 28 The Union Insurance Society of Canton, Ltd.
- 29 The Queensland Insurance Co., Ltd.
- 30 The Triton Insurance Co., Ltd.
- 31 The Oriental Government Security Life Assurance Co., Ltd.
- 32 The National Indian Life Insurance Co., Ltd.
- 33 The National Insurance Co., Ltd.
- 34 The General Assurance Society, Ltd.
- 35 The Industrial and Prudential Assurance Co., Ltd.
- 36 The Jupiter General Insurance Co., Ltd.
- 37 The Himalayan Assurance Co., Ltd.
- 38 The Asiatic Petroleum Company, (India) Ltd.
- 39 John Dickinson & Co., Ltd.
- 40 William Goodacre and Sons, Ltd.
- 41 The East India Distilleries and Sugar Factories, Ltd.
- 42 Pierce Leslie & Co., Ltd.
- 43 J. H. Vavasour & Co., Ltd.
- 44 Harrisons & Crosfield, Ltd.
- 45 Darragh Smail & Co., Ltd.
- 46 Spaul Sons & Co., (India) Ltd.
- 47 The Burma Oil Company, Ltd.
- 48 The Singer Sewing Machine Company.
- 49 The Bombay Co., Ltd.
- 50 The Madura Company, Ltd.
- 51 The Shalimar Paint Color & Varnish Co., Ltd.
- 52 The Aspinval & Co., Ltd.
- 53 The Cochin Co., Ltd.
- 54 The Travancore Minerals Co., Ltd.
- 55 Hopkins & Williams, Travancore, Ltd.
- 56 The Madras Mica Co., Ltd.
- 57 The British India Steam Navigation Co., Ltd.
- 58 The Asiatic Steam Navigation Co., Ltd.
- 59 The Nedungadi Bank, Ltd.
- 60 The Imperial Bank of India.
- 61 The S. I. R. Co., Ltd.
- 62 The Pioneer Alkali Works, Ltd.
- 63 The Malayalam Plantations, Ltd.
- 64 The Periyar Rubber Co., Ltd.
- 65 Spencer & Co., Ltd.

NOTIFICATION.

Dis. No. 21 of 22/Revenue.

In exercise of the powers conferred by Section 42, sub-section (1) of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to sanction the following rules in respect of the maxima rates of percentage allowances for depreciation of buildings, machinery and plant under Section 8 (2) (vi) of the Regulation:—

<i>Class of Plant.</i>	<i>Percentage on prime cost. Maximum rate allowed.</i>
1. * Buildings.—	
1. First class substantial buildings of selected materials ...	2½
2. Buildings of less substantial construction ...	5
3. Purely temporary erections such as wooden structures ...	10
2. † Machinery and Plant.—	
General rate ...	5
Rates sanctioned for special industries, Flour Mills, Rice Mills, Bone Mills, Sugar Works, Distilleries, Ice Factories, Aerating Gas Factories, Match Factories ...	6½
Paper Mills, Ship Building, and Engineering Works, Iron and Brass Foundries, Electrical Engi- neering Works, Motor Car Repair- ing Works, Galvanizing Works, Patent Stone Works, Oil Extract- ion Factories, Chemical Works, Soap and Candle Works, Lime Works, Saw Mills, Dyeing and Bleaching Works, Furniture and Plant in Hotels and Boarding houses, Cement Works using rotary kilns ...	7½
Plant used in connection with brick manufacture, tile making machin- ery, optical machinery, glass factori- es, surgical and dental instruments, Telephone Companies, Collieries ...	10

* Double these rates may be allowed for buildings used in industries which cause special deterioration such as chemical works, soap and candle works, paper mills and tanneries.

The special rates for electrical machinery given below may be adopted, at firm's option, for that portion of their machinery

<i>Class of Plant.</i>	<i>Percentage on prime cost. Maximum rate allowed.</i>	
Sewing machines for canvas or other ...	12	
Motor cars used solely for the purpose of business ...	15	
Motor taxis, motor lorries and motor buses ...	20	
3. Electrical Machinery.—	15	
(a) Batteries ...	15	
(b) Other electrical machinery, including electrical generators, motors (other than tramway motors) switch gear and instruments, transformers and other stationary plant and wiring and fittings of electric light and fan installations ...	7½	
(c) Under-ground cables and wires ...	6	
(d) Overhead cables and wires	2½	
4. Hydro-Electric Concerns.—		
Hydraulic works, pipe lines, sluices and all other items not otherwise provided for in this statement ...	2½	
5. Mineral Oil Companies.—		
A. Refineries—		
(1) Boilers ...	10	
(2) Prime-movers	5	
(3) Process plant ...	10	
B. Field operations—		
(1) Boilers ...	10	
(2) Prime-movers ...	5	
(3) Process plant ...	7½	
Except for the following items—		
(1) Below ground—All to be charged to revenue		
(2) Above ground—		
(a) Portable boilers, drilling tools well-head tank, rigs, etc., ...	25	
(b) Storage tanks ...	10	
(c) Pipe lines—		
(i) Fixed boilers ...	10	
(ii) Prime-movers ...	7½	
(iii) Pipe lines ...	10	

*Class of Plant.**Percentage on prime cost.
Maximum rate allowed.*

6. Ships—

(1) Ocean—

(a) Steam	...	5
(b) Sail or tug	...	4

(2) Inland—

(a) Steamers (over 120 feet in length	...	5
(b) Steamers including cargo, launches (120 feet in length and under)	...	6
(c) Tug boats	...	7½
(d) Iron or steel flats, for cargo &c.	...	5
(e) Wooden cargo boats up to 50 tons capacity	...	10
(f) Wooden cargo boats over 50 tons capacity	...	7½

(By order),

Huzur Cutcherry, } S. PARAMESVARA AIYAR,
Trivandrum, 6th January 1922. } *Secretary to Government.*

NOTIFICATION.

R. Dis. No. 9 of 1922/Income Tax.

In modification of Notification Dis. No. 4 of 1921/Income Tax, dated the 25th August 1921, it is hereby notified that the Assistant to the Commissioner, Devicolam, will exercise all the powers of a Collector in the Devicolam Division in respect of the assessment of incomes above Rs. 3,000 and below Rs. 10,000 and all the powers of a Commissioner in respect of the revision of assessments made by the Tahsildars with the exception of the power in relation to prosecutions under Section 40 of the Regulation.

Office of the Land
Revenue and In-
come Tax Commis-
sioner, Trivan-
drum, 23rd Jan-
uary 1922.

K. ANANTHANARAYANA AIYAR,
Land Revenue and Income Tax Commissioner.

NOTIFICATION.

Dis. No. 91 of 1922/Revenue.

Under Section 43 of the Travancore Income Tax Regulation, VIII of 1096, it is hereby notified, with the sanction of His Highness the Maha Raja, that interest on deposits in the Co-operative Societies of the State registered under the Co-operative Societies Regulation, X of 1089, shall, as a tentative measure, be exempt from the tax payable under the Income Tax Regulation, but such interest shall be taken into consideration in determining the total income of an assessee for the purposes of that Regulation.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 23rd January 1922. } *Chief Secretary to Government.*

NOTIFICATION.

R. O. C. No. 114 of 1922/Income Tax.

In modification of the Notification* Dis. No. 4 of 1921/Income Tax, dated the 25th August 1921, published on page 982 of Part IV of the Government Gazette, dated the 6th September 1921, it is hereby notified that the Additional Assistant to the Dewan Peishkar, Quilon, newly appointed by Government and posted at Alleppey will exercise the following powers of a Collector and of a Commissioner to the extent and in the local areas as hereunder specified. The Division Assistant, Quilon, will hereafter cease to exercise the powers of a Collector and of a Commissioner over the areas now assigned to the Additional Division Assistant at Alleppey and in respect of the town of Alleppey, the Tahsildar of Ambalapuzha will also cease to exercise the powers of a Collector conferred by Notification* R. O. C. No. 35 of 21/Income Tax, dated the 12th November 1921, published in page 1305 of Part IV of the Government Gazette dated the 22nd November 1921.—

* *Vide* pages 323 and 328.

<i>Authority or officer.</i>	<i>Power conferred.</i>	<i>Local area.</i>
Additional Division Assistant, Alleppey.	All the powers of a Collector in respect of the assessment of all incomes below Rs. 10,000 with the exception of the powers in relation to prosecutions under Section 40 of the Income Tax Regulation, VIII of 1096.	The Municipal limits of the town of Alleppey.

Do.	All the powers of a Collector in respect of the assessment of incomes above Rs. 3,000 and below Rs. 10,000 and all the powers of a Commissioner in respect of the revision of assessment of incomes made by Tahsildars with the exception of the powers in relation to prosecutions under Section 40 of the Income Tax Regulation, VIII of 1096.	The taluks of Chengannur, Tiruvalla, Mavelkara, Kartikapalli and Ambalapuzha with the exception of the pakuthies comprised in the Alleppey town.
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Office of the
Land Revenue
and Income
Tax Commis-
sioner, Tri-
vandrum,
16th Febru-
ary 1922.

K. ANANTANARAYANA AIYAR,
Land Revenue and Income Tax Commissioner.

NOTIFICATION.

Dis. No. 349 of 1922/Revenue.

In exercise of the powers conferred by Section 43 of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to direct that the following class of income shall be exempt from the tax payable under the said Regulation but that it shall be taken into account in determining the total income of an assessee for the purposes of the said Regulation :—

“Army of occupation bonus paid by the British Government to the British Officers serving with the Nayar Brigade, Travancore”.

(By order),

Huzur Cutcherry,
Trivandrum, 14th March 1922.

N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

R. O. C. No. 2435 of 1921/Revenue.

In continuation of Notification* R. O. C. No. 2435/Revenue, dated the 25th December 1921, Government are pleased to declare the following companies of foreign origin carrying on business in Travancore to be Companies for purposes of the Income Tax Regulation.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 5th May 1922. } *Ag. Chief Secretary to Government.*

1. The Travancore Rubber Company, Ltd., Scotland.
2. The Travancore Produce Company, Ltd.
3. The Church Mission Society.

NOTIFICATION.

Dis. No. 629 of 22/Revenue.

In exercise of the powers conferred by Section 43 of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to direct that the said Regulation shall not apply to the following class of income:—

“The income derived by any educational institution existing solely for educational purposes and not for purposes of profit, from fees and other receipts of a similar character”.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 31st May 1922. } *Ag. Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 1005 of 22/Revenue.

In continuation of Notification† Dis. No. 1595 of 21/Revenue, dated the 27th October 1921, published on page 1240 of Part IV of the Government Gazette, dated the 8th November 1921, it is hereby notified under Section 42 of the Income Tax Regulation, VIII of 1096, and with the sanction of His Highness the Maha Raja, that the commutation rate for the purpose of computing income tax on taxable incomes received in paddy is fixed at chackrams (20) twenty per para of 800 cubic inches of paddy, for the year 1098 M. E.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, } *Ag. Chief Secretary to Government.*
3rd September 1922. }

* *Vide* page 329.

† *Vide* page 327.

NOTIFICATION.

R. O. C. No. 2435 of 22/Revenue.

In continuation of Notification* R. O. C. No. 2435 of 1921/Revenue, dated the 5th May 1922, Government are pleased to declare the following companies of foreign origin carrying on business in Travancore to be companies for purposes of the Income Tax Regulation.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 22nd September }
1922. } *Ag. Chief Secretary to Government.*

1. The Standard Oil Company.
2. Amratlal Damodar Das, Cotton Mills, Quilon.
3. Volkart Brothers, Alleppey.

NOTIFICATION.

Dis. No. 1119 of 22/Revenue.

In supersession of the Notification† R. O. C. No. 2018 of 1921/Revenue, dated the 27th October 1921, it is hereby notified, with the sanction of His Highness the Maha Raja, that, in computing the amount of any income chargeable to income tax, any sum paid by an assessee to the "Travancore Licensed Teachers' Provident Fund" shall be excluded subject to the proviso to sub-section (2) of Section 11 of the said Regulation.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 15th October 1922. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 254 of 23/Revenue.

In exercise of the powers conferred by Section 42, sub-section (1), of the Travancore Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to make the following rules under Section 42, sub-section (2) (a) of the said Regulation :—

1. Subject to the provisions of Rule 3, in the case of income derived in part from agriculture and in part from business, an assessee shall be entitled to deduct from such income the market value of any agricultural produce raised by him or received by him as rent in kind which he has utilised as raw material for the purpose of his business or the sale receipts of which are included in the

* *Vide* page 336.

† *Vide* page 328.

accounts of his business. The balance of such income shall be deemed to be income derived from the business and no further deduction shall be made therefrom in respect of any expenditure incurred by the assessee as a cultivator or receiver of rent in kind.

2. For the purposes of Rule 1, "market value" shall be deemed to be,—

(a) where agricultural produce is ordinarily sold in the market in its raw state, or after application to it of any process ordinarily employed by a cultivator or receiver of rent in kind to render it fit to be taken to market, the value calculated according to the average price at which it has been so sold during the year previous to that in which the assessment is made ;

(b) where agricultural produce is not ordinarily sold in the market in its raw state, the aggregate of—

(1) the expenses of cultivation ;

(2) the land revenue or rent paid for the area in which it was grown ;

(3) such percentage of the aggregate of (1) and (2) as the Chief Revenue Authority may, from time to time, fix for the class of produce concerned.

3. Income derived from the sale of tea grown and manufactured by the seller shall be computed as if the growing, manufacture and sale of such tea were a business within the meaning of Section 8 of the Regulation and 25 per cent. of such income shall be deemed to be derived from business.

(By order),

Huzur Cutcherry,
Trivandrum, 7th March 1923. }

R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 307 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is added to Rule 6* of the Rules dated the 20th September 1921 and issued under Section 42, sub-section (1) of the Travancore Income Tax Regulation, VIII of 1096, after the last word in that Rule :—

" Or at the rate of change prevailing in Madras as seen from the Madras papers received by the drawing officers on the day on which they draw their bills."

Huzur Cutcherry,
Trivandrum, 2nd April 1923. }

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 802 of 23/Revenue.

In continuation of Notification* R. O. C. No. 2435 of 21/Revenue, dated the 22nd September 1922, Government are pleased to declare the following Association of foreign origin carrying on business in Travancore to be a Company for purposes of the Income Tax Regulation, VIII of 1096.

(By order),

Huzur Cutcherry, Trivandrum,) R. KRISHNA PILLAI,
29th June/5th July 1923.) *Chief Secretary to Government.*

The Syndicate owning the Talliar and Craiglamont Tea Estates in the Devicolum Division.

NOTIFICATION.

R. O. C. No. 2113 of 21/Revenue.

Under Section 43 of the Income Tax Regulation, VIII of 1096, it is hereby notified, with the sanction of His Highness the Maha Raja, that the class of income specified below shall be exempt from assessment to, and payment of, income tax in respect of the year 1098 M. E.

“Pensions paid by or on behalf of the Government of Travancore to their retired officers who both reside and draw their pensions outside Travancore and who are liable to pay income tax in respect thereof to any Government other than the Government of Travancore”.

(By order),

Huzur Cutcherry,) R. KRISHNA PILLAI,
Trivandrum, 3rd August 1923.) *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 1443 of 1923/Revenue.

In continuation of Notification Dis. No. 1005[†] of 1922/Revenue, dated the 3rd September 1922, published on page 880 of the Land Revenue Departmental Sheet of the Gazette, dated the 12th September 1922, it is hereby notified under Section 42 (1) of the Income Tax Regulation, VIII of 1096, and with the sanction of His Highness the Maha Raja, that the commutation rate for the purpose of computing income tax on taxable incomes received in paddy is fixed at chackrams (20) twenty per para of 800 cubic inches of paddy for the year 1099 M. E.

(By order),

Huzur Cutcherry,) R. KRISHNA PILLAI,
Trivandrum, 4/9th November 1923.) *Chief Secretary to Government.*

* *Vide* page 337.

† *Vide* page 336.

NOTIFICATION.

Dis. No. 1555 of 23/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is substituted for the first sentence in Form D appended to the Rules* dated the 20th September 1921, issued under Section 42 (1) of the Income Tax Regulation, VIII of 1096 :—

“In pursuance of the provisions of the Income Tax Regulation, VIII of 1096, you are hereby required to prepare a true and correct statement of your income in the form sent herewith so far as it is applicable to your case, and to deliver it at this office duly signed by you *within 30 days of the receipt of this notice.*”

Huzur Cutcherry, Trivandrum, 23/27th November 1923.	(By order), R. KRISHNA PILLAI, <i>Chief Secretary to Government.</i>
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NOTIFICATION.

Dis. No. 1653 of 23/Revenue.

In exercise of the powers vested in them under Sections 42 and 43 of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to sanction the following rules for granting relief from double income tax :—

1. *Relief in respect of United Kingdom Income Tax.*

(1) If any person, who has paid income tax in Travancore for any year on any part of his income, proves to the satisfaction of the Collector that he has paid United Kingdom Income Tax in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained relief under the provisions of Section 27 of the Finance Act, 1920. (10 and 11 Geo. V Ch. 18) is less than the Travancore rate of tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Travancore rate of tax and the rate at which he was entitled to, and has obtained relief under that section :

Provided that the rate at which the refund is to be given shall not exceed one half of the Travancore rate of tax.

* *Vide* page 284.

(2) In paragraph (1) —————

(a) the expression "Travancore rate of tax" means the amount of the income tax paid in Travancore divided by the income on which it was charged ;

(b) the expression "United Kingdom Income tax" means income tax chargeable in accordance with the provisions of the Income Tax Acts.

2. *Relief in respect of the British Indian Income Tax.*

If a person has paid income tax in Travancore on any income for any year, and he has also paid income tax in British India in respect of the same income, and the rates at which he has paid in both the places are not the same, he shall be entitled to apply to the Collector and obtain a refund of half the amount of tax calculated on the said income at the lower of the two rates.

Illustration :—If the British Indian rate be 4 annas in the Rupee and the rate in Travancore be 2 annas in the Rupee, where any income is taxed both in Travancore and in British India the assessee would be entitled to get back by way of refund at the rate of one anna in the Rupee.

3. No claim to any relief under Rule 1 or 2 shall be allowed unless it is made within one year from the last day of the year in which the tax was recovered.

4. These Rules shall take effect from the 1st Chingam 1099.

Huzur Cutcherry, Trivandrum, } (By order),
5/8th December 1923. } R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 418 of 1924/Revenue.

In exercise of the powers conferred by Section 43 of the Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja of Travancore are pleased to exempt the following classes of income from the tax payable under the Regulation, and those incomes shall not be taken into account in determining the total income of an assessee for the purposes of the said Regulation :—

(1) Pensions granted to members of *His Majesty's** naval, military or air forces in respect of wounds or injuries received in action or in the performance of naval, military or air force duty otherwise than in action ; and

(2) Pensions granted to members of His Majesty's naval, military or air forces who have been invalided from naval, military or air force service on account of bodily disability attributable to or aggravated by such service.

Huzur Cutcherry, Trivandrum, 25/29th March 1924.	(By order), R. KRISHNA PILLAI, <i>Chief Secretary to Government.</i>
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NOTIFICATION.

R. O. C. No. 655 of 1924/Revenue.

In virtue of the powers conferred by Section 43 of the Travancore Income Tax Regulation, VIII of 1096, the Government of His Highness the Maha Raja are pleased to exempt the following class of income from payment of income tax, with effect from the 1st Chingam 1099 M. E. :—

“ The pension paid by the Travancore Government to their retired officers who reside beyond the limits of India and whose pensionary income is subject to the payment of income tax under the laws of the country where they reside ”.

This exemption shall not apply to cases where the liability of the above class of income to the payment of income tax to this State is specifically provided for in the covenants or orders of appointment of these officers.

Huzur Cutcherry, Trivandrum, 26th April 1924.	(By order), R. KRISHNA PILLAI, <i>Chief Secretary to Government.</i>
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* *Vide Erratum* Notification dated 16th April 1924.

NOTIFICATION.

R. O. C. No. 714/22/I. T.

In continuation of the Notification* R. Dis. No. 9 of 22/I. T., dated the 23rd January 1922 published at page 83 of the Land Revenue sheet of the Government Gazette dated the 31st January 1922, it is hereby notified that the Commissioner and Collector of Income Tax, Devicolam Division, and the Assistant to the Commissioner, Peermade, will exercise the following powers of a Collector and of a Commissioner to the extent and in the local areas as hereunder specified. The appellate power as Commissioner of Income Tax in respect of revision of assessment made by the Assistant Commissioner in Devicolam Taluk (above Rs. 3,000 and below Rs. 10,000) now vested with the Commissioner, Devicolam, is withdrawn and the same vests in the undersigned.

<i>Authority or Officer.</i>	<i>Powers conferred.</i>	<i>Local area.</i>
Commissioner, Devicolam Division.	(1) All the powers of a Collector in respect of the assessment of income above Rs. 3,000 and below Rs. 10,000.	Devicolam taluk.
	(2) All the powers of a Collector in respect of the assessment of income of Rs. 10,000 and above.	Whole of Devicolam Division.
	(3) All the powers of a Commissioner of Income Tax in respect of the revision of assessment made by the Assistant to the Commissioner, Peermade, above Rs. 3,000 and below Rs. 10,000.	Peermade taluk.
	(4) All the powers of a Commissioner of Income Tax in respect of the revision of assessment made by the Tahsildar, Devicolam, below Rs. 3,000.	Devicolam taluk.
Assistant to the Devicolam Commissioner, Peermade.	(1) All the powers of Collector in respect of the assessment of income above Rs. 3,000 and below Rs. 10,000.	Peermade taluk.

* Vide page 333.

*Authority or Officer.**Powers conferred.**Local area.*

(2) All the powers of a Commissioner of Income Tax, in respect of the revision of assessment made by the Tahsildar, Peermade, below Rs. 3,000.

Peermade taluk.

• Trivandrum,
21st July 1924.

S. C. H. ROBINSON,
*Land Revenue and Income Tax
Commissioner.*

NOTIFICATION.

R. O. C. No. 1661 of 23/Revenue.

In continuation of Notification Dis. No. 802 of 23/Revenue, dated the 29th June/5th July 1923, Government are pleased to declare the following Association carrying on business in Travancore to be a Company for purposes of the Income Tax Regulation, VIII of 1096 :—

“The Nestle and Anglo Swiss Condensed Milk Company.”

Huzur Cutcherry, Trivandrum,
2nd/18th September 1924.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 23 of 1925/Revenue.

In exercise of the powers conferred on them by Section 43 of the Income Tax Regulation, VIII of 1096, the Government of Her Highness the Maha Rani Regent are pleased to exempt the following class of income from liability to the tax payable under the provisions of the said Regulation :—

“ Lodging allowances paid to officers on study leave under the Rules regarding the grant of such leave.”

Huzur Cutcherry,
Trivandrum, 17th January 1925. } (By order)
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

No. 449 of 25/Revenue.

In exercise of the powers conferred on them by Section 43 of the Travancore Income Tax Regulation, VIII of 1096, the Government of Her Highness the Maha Rani Regent are pleased to exempt the following class of persons from the tax payable under the provisions of the said Regulation :—

“Koil Tampurans who have married into the Ruling Family of Travancore”.

Huzur Cutcherry,
Trivandrum, 21st/27th March 1925. } (By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 676 of 25/Revenue.

In continuation of Notification R. O. C. No.* 1661 of 23/Revenue, dated the 2nd/18th September 1924, Government are pleased to declare the following Association carrying on business in Travancore to be a company for purposes of Income Tax Regulation, VIII of 1096 :—

“ The Imperial Tobacco Co., Ltd., Madras. ”

Huzur Cutcherry,
Trivandrum, 10th June 1925. } (By order),
K. NARAYANAN PANDALAY,
Ag. Chief Secretary to Government.

* Vide page 344.

NOTIFICATION.

Dis. No. 89 of 26/Revenue.

It is hereby notified under Section 42 (1) of the Income Tax Regulation, VIII of 1096, as amended by Regulation V of 1100, and with the sanction of Her Highness the Maha Rani Regent, that the commutation rate for the purpose of computing income tax on taxable incomes received in paddy is fixed at chuckrams (24) twenty-four per parah of 800 cubic inches of paddy for the year 1101 M. E.

Huzur Cutcherry,
Trivandrum, 16th January 1926. }

(By order),
K. GEORGE,
Ag. Chief Secretary to Government.

Dis. No. 90 of 26/Revenue.

In exercise of the powers vested in them under Section 42, subsection (1) of the Income Tax Regulation, VIII of 1096, as amended by Regulation V of 1100, the Government of Her Highness the Maha Rani Regent of Travancore are pleased to make the following Rules for the assessment of foreign shipping companies in respect of their income from shipping business :—

1. The profits of foreign shipping companies shall, according to the discretion of the Collector, be calculated either on a percentage of the turnover or on a proportionate basis.

2. The following formula may be adopted for fixing the proportionate basis :—

$$\frac{\text{Total profits}}{\text{Total receipts}} = \frac{X}{\text{Total receipts in Travancore.}}$$

Where X = Profits earned in Travancore.

Total receipts in Travancore = All sums received in Travancore or elsewhere on account of goods shipped or passengers carried from Travancore.

3. The Collector may call for from the Agents of Travancore, Branches of the Companies, the following statements duly certified by certified auditors :—

(a) Balance Sheet and Profit and Loss Account of the Company as a whole.

(b) A return of the amount of the receipts in Travancore or elsewhere on account of goods shipped or passengers carried from Travancore.

4. The Collector may have recourse to the provisions of Section 18 of the Income Tax Regulation, if he has reason to believe that a return made under Rule 3 (b) is incorrect or incomplete.

5. British shipping companies may, however, be permitted to produce, instead of the Balance Sheet and Profit and Loss Account mentioned in Rule 3 (a) above, a certificate from an Inspector of Taxes in the United Kingdom, or an attested copy of it from the proper Income Tax authorities in British India stating—

(a) the ratio of the profits of any accounting period as computed for the purposes of the United Kingdom Income Tax to the gross earnings of the company's whole fleet, or

(b) the fact that there were no such profits.

Note.—The expression 'gross earnings of the company's whole fleet' means the total receipts of the shipping company, excepting only receipts from non-trading sources such as income from investments.

6. In cases in which it becomes expedient to make an assessment before the receipt of the certificate mentioned in Section 5 above (*e. g.*, in the case of the casual call for a Tramp-ship where there is no responsible resident agent) the assessment may be made on a percentage basis. The ship-owner may, however, in such cases, claim adjustment in due course on the basis of the certificate if subsequently produced.

Huznr Cutcherry,
Trivandrum, 16th January 1926.

(By order),
K. GEORGE,
Ag. Chief Secretary to Government.

NOTIFICATION.

Dis. No. 228 of 26/Revenue.

In exercise of the powers conferred by Section 42, sub-section (1), of the Income Tax Regulation, VIII of 1096, as amended by Regulation, V of 1100, and in supersession of *Notification Dis. No. 21 of 22/Rev., dated the 6th January 1922, the Government of Her Highness the Maha Rani Regent are pleased to sanction the following rates in respect of depreciation of buildings, machinery, plant or furniture, under Section 8 (2) (vi) of the Regulation :—

<i>Class of buildings, machinery, plant or furniture.</i>	<i>Rate. Percentage on prime cost.</i>
1. § <i>Buildings</i> :—	
(1) First class substantial buildings of selected materials.	2½
(2) Buildings of less substantial construction.	5
(3) Purely temporary erections such as wooden structures.	10

* *Vide* page 331.

§ Double these rates may be allowed for buildings used in industries which cause special deterioration, such as chemical works, soap and candle works, paper mills, and tanneries.

*Class of buildings, machinery,
plant, or furniture.*

*Rate.
Percentage on
prime cost.*

2. *† Machinery, plant or furniture :—*

General rate.

5

Rates sanctioned for special industries :—

Flour Mills, Rice Mills, Bone Mills, Sugar Works, Distilleries, Ice Factories, Aerating Gas Factories, Match Factories.

6½

Paper Mills, Ship Building and Engineering Works, Iron and Brass Foundries, Electrical Engineering Works, Motor Car Repairing Works, Galvanizing Works, Patent Stone Works, Oil Extraction Factories, Chemical Works, Soap and Candle Works, Lime Works.

7½

Saw Mills, Dyeing and Bleaching Works, Furniture and Plant in hotels and boarding houses, Cement Works using rotary kilns.

Plant used in connection with brick manufacture, tile making machinery, optical machinery, glass factories, surgical and dental instruments, Telephone Companies, Collieries

10

Sewing machines for canvas or leather.

12½

Motor cars used solely for the purpose of business.

15

Motor taxis, motor lorries and motor buses.

20

3. *Electrical Machinery :—*

(a) Batteries.

15

(b) Other electrical machinery, including electrical generators, motors (other than tramway motors), switchgear and instruments, transformers and other stationary plant and wiring and fittings of electric light and fan installations.

7½

(c) Underground cables and wires.

6

(d) Overhead cables and wires.

2½

4. *Hydro-Electric concerns :—*

Hydraulic works, pipe lines, sluices and all other items not otherwise provided for in this statement.

2½

5. *Mineral Oil Companies :—*

A. Refineries—

(1) Boilers.

10

(2) Prime movers.

5

(3) Process plant

10

The special rates for electrical machinery given below may be adopted, at firm's option, for that portion of their machinery.

*Class of buildings, machinery,
plant, or furniture.*

*Rate.
Percentage on
prime cost.*

B. Field operations—

(1) Boilers.	10
(2) Prime movers.	5
(3) Process Plant.	7½

Except for the following items:—

(1) Below ground—all to be charged to revenue.	...
(2) Above ground—(a) Portable boilers, drilling tools well-head tank, rigs etc.	25
(b) Storage tanks.	10
(c) Pipe line—	
(i) Fixed boilers.	10
(ii) Prime movers.	7½
(iii) Pipe line.	10

6. Ships:—

(1) Ocean—	
(a) Steam.	5
(b) Sail or tug.	4
(2) Inland—	
(a) Steamers (over 120 ft. in length.)	5
(b) Steamers including cargo launches (120 ft. in length and under).	6
(c) Tug boats.	7½
(d) Iron or steel flats for cargo etc.	5
(e) Wooden cargo boats up to 50 tons capacity.	10
(f) Wooden cargo boats over 50 tons capacity.	7½

For the purpose of obtaining an allowance for depreciation under proviso (a) to Section 8 (2) (vi) of the Regulation, the assessee shall furnish particulars to the Income Tax Collector in the following form:—

Description of buildings, machinery, plant or furniture.	Capital expenditure during the year for additions, alterations, improvements, and extensions.	Date from which used for the purposes of the business.	Particulars (including original cost, depreciation allowed, and value realised by sale or scrap value) of obsolete machinery, plant, or furniture sold or discarded during the year, with dates on which first brought into use and sold or discarded.	Remarks.
1	2	3	4	5

I.....declare that to the best of my information and belief the buildings, machinery, plant and furniture described in column 1 of the above statement were the property of.....during the year ended.....and that the particulars entered in the statement are correct and complete.

Place.....

Date.....

Signature.....

Designation.....

Huzur Cutcherry,
Trivandrum, 30th January 1926. }

(By order),

K. GEORGE,

Ag. Chief Secretary to Government.

NOTIFICATION.

Dis. No. 823 of 26/Revenue.

Under Section 2 (7) of the Income Tax Regulation, VIII of 1096, as amended by Regulation V of 1100, the Government of Her Highness the Maha Rani Regent are pleased to declare Messrs. Bullivants Aerial Ropeway Company, Limited, London, carrying on business in Travancore, to be a company for the purpose of the said Regulation.

Huzur Cutcherry,
Trivandrum, 14th June 1926. }

(By order),

K. GEORGE,

Ag. Chief Secretary to Government.

REGULATION II OF 1097.

THE TRAVANCORE LEGISLATIVE COUNCIL REGULATION.

C^ONTENTS.

PREAMBLE.

SECTIONS.

1. Short title and commencement.
2. Regulation repealed.
3. Definitions.
4. Composition of the Council.
President.
Deputy President.
Strength of Council.
5. Duration of the Council.
6. Officials not to be Members of Council.
7. Supplementary provisions as to composition of the Council.
8. Business in the Council.
9. Dewan to appoint time and place of meetings.
Adjournment.
Second or casting vote.
10. Standing orders for conduct of business at meetings.
11. Measures that may not be considered by the Council.
12. Sanction of Dewan necessary for certain measures.
13. Powers of the Dewan in certain cases.
14. Assent of His Highness the Maha Raja necessary for every law.
15. Emergent Regulations.
16. Budget.
17. Asking of Questions and moving of Resolutions.
18. Provisions as to rules.
19. Saving clause.
20. Prerogative of His Highness the Maha Raja.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE ^{2nd October 1921.}
16th Eanni 1097.

A Regulation to amend the law relating to the Legislative Council.

Whereas it is expedient to further amend the law relating to the Legislative Council: We are pleased to enact as follows :—

Preamble-

1. This Regulation may be called "The Travancore Legislative Council Regulation, II of 1097", and it shall come into force on the first day of Vrischigam 1097.

Short title and commencement.

2. Regulation I of 1095 is hereby repealed :
Provided that—

Regulation repealed.

(i) all proceedings held under that Regulation shall be deemed to have been made or held under this Regulation ; and

(ii) notwithstanding anything contained in that Regulation and the rules framed thereunder, members nominated and elected under the said Regulation shall vacate office from such date after this Regulation comes into force as may be notified by Our Government in Our Government Gazette.

3. In this Regulation, unless there is something repugnant in the subject or context—

Definitions.

(i) "Council" means the Travancore Legislative Council ;

(ii) "Office" includes place and employment :

(iii) The expressions "official" and "non-official" where used in relation to any person mean, respectively, a person who is or who is not in the civil or military service of Our Government :

Provided that rules under this Regulation may provide for the holders of such offices as may be specified in the rules not being treated for all or any of the purposes of this Regulation as officials.

4. (1) There shall be a Legislative Council in Travancore which shall consist of a President and members elected and nominated in accordance with the rules made under this Regulation.

Composition of the Council.

(2) Our Dewan shall be ex-officio President. There shall be a Deputy President who shall preside at meetings of the Council in the absence of the President.

President.

(3) Our Government may appoint any member of the Council to be Deputy President.

Deputy President.

(4) The total number of members shall be fifty. The number of elected members shall be twenty-eight. *Strength of Council.* The number of nominated members shall be twenty-two, of whom seven shall be non-officials :

Provided that rules made under this Regulation may provide for increasing the number of members of the Council as fixed by this Section and for varying the proportion which the classes of members may bear one to another, so, however, that not less than fifty-five per cent of the members of the Council shall be elected members and that not more than thirty per cent of the members shall be officials :

Provided also that Our Government may, for the purposes of any Bill introduced or proposed to be introduced in the Council, nominate not more than two members having special knowledge or experience of the subject matter of the Bill, and those persons shall, in relation to the Bill, have, for the period for which they are nominated, all the rights of members of the Council and shall be in addition to the numbers above referred to.

Duration of the Council.

5. Every Council shall continue for three years from the date of its first meeting :

Provided that—

- (a) the Council may be sooner dissolved by Our Government : and
- (b) the said period may be extended by Our Government if in special circumstances they so think fit : and
- (c) when a Council is dissolved the Dewan shall appoint a date not more than six months from the date of its dissolution for the meeting of the new Council.

6. An official shall not be qualified for election as a member of the Council, and if any non-official member accepts office in the service of Our Government, his seat in the Council shall become vacant. *Officials not to be members of Council.*

Supplementary provisions as to composition of the Council.

7. Subject to the provisions of this Regulation, provision may be made by rules under this Regulation as to—

- (a) the term of office of nominated members of the Council and the manner of filling casual vacancies occurring by reason of absence from Travancore, inability to attend to duty, death, acceptance of office or resignation duly accepted or otherwise ;
- (b) the conditions under which and the manner in which persons may be nominated as members of the Council ;
- (c) the number of members required to constitute a quorum ;

- (d) the qualification of electors, the constitution of constituencies, the method of election and any matter incidental or auxillary thereto ;
- (e) the qualifications for being and for being nominated or elected as members of the Council ;
- (f) the final decision of doubts or disputes as to the validity of any election ; and
- (g) the manner in which the rules are to be carried into effect.

8. Provision may be made by rules under this Regulation for regulating the course of business and the preservation of order in the Council.

Business in the Council.

Dewan to appoint time and place of meetings.

9. (1) The Council shall assemble at such times and places as Our Dewan appoints.

Adjournment.

(2) Any meeting, of the Council may be adjourned by the presiding authority.

Second or casting vote.

(3) All questions before the Council shall be determined by a majority of votes of the members present including the presiding authority, who shall in the case of equality of votes have a second or casting vote.

10. It shall be lawful for the Council to make from time to time standing orders for the conduct of business and the procedure to be followed in the Council in so far as these matters are not provided for by rules made under this Regulation. The first standing orders shall be made by Our Government, but may, subject to the assent of Our Government, be altered by the Council.

Standing Orders for conduct of business at meetings.

Any standing order made as aforesaid which is repugnant to the provisions of any rules made under this Regulation shall, to the extent of that repugnancy but not otherwise, be void.

Measures that may not be considered by the Council.

11. It shall not be lawful for the Legislative Council to consider and enact any measure relating to or affecting---

- (a) the Ruling family of Travancore ; or
- (b) the relations of Our Government with the Paramount Power or with foreign Princes or States ; or
- (c) matters governed by treaties, conventions or agreements now in force or hereafter to be made by Our Government with the Paramount Power, or
- (d) extradition of criminals ; or
- (e) European vagrants ; or

- (f) European British Subjects ; or
- (g) the regulation of affairs relating to sea-ports ; or
- (h) Imperial Post Office and Telegraph and Railways ; or
- (i) Our Military forces including the Nayar Brigade and Our Body Guard ; or
- (j) coinage current in Travancore or legal tender ; or
- (k) State Charities ; or
- (l) Devaswoms belonging to or under the control of Our Government ; or
- (m) the provisions of this Regulation.

12. It shall not be lawful for any member to introduce, without the previous sanction in writing of Our Dewan, any measure—
Sanction of Dewan necessary for certain measures.

(a) affecting the public revenues of the State or by which any charge would be imposed on such revenues ; or

(b) affecting the religion or the religious rites and usages of any class of Our subjects ; or

(c) repealing or amending any law in force in Travancore not passed under Section 14 of this Regulation or under the corresponding Section of Regulation I of 1095 or Regulation V of 1073 or Regulation II of 1063.

13. (1) Where in the Council any Bill has been introduced or is proposed to be introduced or any amendment to a Bill is moved or proposed to be moved, Our Dewan may certify that the Bill, or any Clause of it or the amendment affects the safety or tranquility of Travancore or any part thereof, and may direct that no proceedings or no further proceedings shall be taken by the Council in relation to the Bill, Clause, or amendment, and effect shall be given to such direction.
Powers of the Dewan in certain cases.

(2) Where the Council refuses leave to introduce or fails to pass in a form recommended by Our Government any Bill, Our Dewan may certify that the passage of the Bill in that form is essential for the safety, tranquillity or interests of Travancore and submit the same for Our assent, and on the signification of Our assent such Bill shall become law.

14. When any Bill has been passed by the Council it shall be submitted to Us through our Dewan for Our assent. No such Bill shall become law until We shall have declared Our assent thereto,
Assent of His Highness the Maha Raja necessary for every law.

15. Notwithstanding anything contained in this Regulation, it shall be lawful for Our Dewan in cases not falling under Section 11 of this Regulation in which immediate legislation is emergently required to make and submit to Us any Bill, and every such Bill, if assented to by Us, shall have the force of law for the space of six months from the date of its promulgation in Our Government Gazette.

16. (1) The annual Budget of the State shall be laid in the form of a statement before the Council.

Budget.

(2) The Council may deal with the Budget subject to such conditions and restrictions as to subjects and other matters as may be imposed by Our Government by rules made under this Regulation.

(3) No proposal for the appropriation of any revenue or money shall be made except on the recommendation of Our Government.

(4) The proposals of Our Government for the appropriation of revenues or moneys relating to the following matters shall not be submitted to the vote of the Council, nor shall they be open to discussion by the Council when the Budget is under consideration.

(i) expenditure relating to any matter removed from the cognizance of the Council by Section 11 of this Regulation ;

(ii) expenditure which is obligatory under any law ;

(iii) pensions and gratuities granted by Us or with Our sanction or under rules sanctioned by Us ;

(iv) salaries and allowances of officers,

(a) appointed by Us ; or

(b) whose appointments are specified in the rules made under this Regulation to require Our sanction ;

(v) interest on loans and sinking fund charges ;

(vi) contributions (charitable or otherwise) made by Us or with Our sanction ;

(vii) expenditure classified by Our Government as

(a) Maramat, and

(b) Political.

(5) If any question arises whether any proposed appropriation of revenues or moneys does or does not relate to any matter not liable to be voted upon by the Council the decision of the Dewan shall be final.

(6) Subject to the provisions of sub-section (4) the proposals of Our Government for the appropriation of revenues or moneys shall be submitted to the vote of the Council in the form of demands for grants.

(7) The Council may assent or refuse its assent to any demand or reduce the amount therein referred to either by a lump sum reduction or by the omission or reduction of any particular item or items of expenditure of which the grant is composed.

(8) The demand as voted by the Council shall be submitted to Our Government and if Our Dewan declares that he is satisfied that any demand which has been refused by the Council is essential to the discharge of the responsibilities of Our Government, Our Government may act as if the demand had been assented to notwithstanding the withholding of such assent or the reduction of the amount therein referred to, by the Council.

(9) Notwithstanding anything in this Section, Our Government shall have power in cases of emergency to authorise such expenditure as may in the opinion of Our Government be necessary in the interest of our Government or for the carrying on of any Department

17. Subject to such restrictions and conditions as to subjects and other matters as may be imposed by Our Government by rules under this Regulation any member of Council may—

Asking of Questions
and moving of Resolu-
tions.

(1) ask questions ; and

(2) move resolutions.

18. Where any matter is required to be prescribed or regulated by rules under this Regulation such rules shall be made by Our Government and shall not be subject to repeal or alteration by the Council.

Provisions as to rules.

19. No law passed under the authority of this Regulation shall be deemed invalid by reason that the requisite proportion of non-official members was not complete at the time of its introduction into the Council or its enactment.

Saving Clause.

20. Nothing contained in this Regulation or Regulation I of 1095 or in Regulation V of 1073 or in Regulation II of 1063 shall affect or be deemed to have affected Our Prerogative right to make and pass Regulations and Proclamations independent of the Council, which right is hereby declared to be and to have been always possessed and retained by Us.

Prerogative of His
Highness the Maha Raja

THE TRAVANCORE LEGISLATIVE COUNCIL RULES, PASSED UNDER DATE THE 2ND OCTOBER 1921, CORRESPONDING TO THE 16TH KANNI 1097.

[As amended by Notifications R. Dis. Nos. 303 of 22 Legis|and 400 of 22|Legis, dated the 1st May and the 26th June 1922 respectively and R. O. U. No. 395 of 22|Legis, dated the 5th June 1922.]

In exercise of the powers conferred by Sections 7 (c), 8, 16 and 17 of Regulation II of 1097, the Government of His Highness the Maha Raja are pleased to make the following rules:—

Short title and commencement. 1. (1) These rules may be called the Travancore Legislative Council Rules.

(2) They shall come into force on a date to be appointed by Government.

Definitions. 2. In these rules—

(1) 'Bill' means a proposed enactment in any stage before it has received the assent of His Highness the Maha Raja.

(2) 'Council' means the Travancore Legislative Council.

(3) 'Gazette' means the Travancore Government Gazette.

(4) 'Meeting' means a meeting of the Council.

(5) 'Member' means a member of the Council.

(6) 'Secretary' means the Secretary of the Travancore Legislative Council and includes every person for the time being exercising the functions of Secretary.

(7) 'Standing Order' means a standing order of the Council.

(8) 'Resolution' means a motion for the purpose of discussing matters of general public interest.

(9) In the computation of 'clear days' Sundays and holidays are not excluded, but the day of the meeting and the day of receipt of notice by the Secretary are excluded.

3. The Deputy President shall, when presiding over the Council have the same powers as the President when so presiding and all references to the President in the rules and standing orders shall, in these circumstances, be deemed to be references to any such person so presiding.

4. The Secretary shall be appointed by order in writing by Government and shall hold office during their pleasure.

5. Subject to the conditions and restrictions in the following rules any member may ask any question on matters of public concern.

Questions.

6. A question addressed to a non-official member must relate to some Bill, resolution or other matter connected with the business of the Council for which that member is responsible.

Questions addressed to non-official member.

7. (1) No question shall be asked on any of the following subjects :—
Subject-matter of questions.

- (a) any matter removed from the cognizance of the Council under Section 11 of the Legislative Council Regulation ;
- (b) any matter connected with the administration, management and control of the Palaces of His Highness the Maha Raja or of any other member of the ruling family ;
- (c) any matter under adjudication by a Court of law having jurisdiction in Travancore.

(2) If any doubt arises whether any question is or is not within the restriction imposed by sub-rule (1), the President shall decide the point and his decision shall be final.

8. No question shall be asked unless it complies with the following conditions, namely :—
Form and contents of questions.

- (a) it shall relate to a single matter ;
- (b) it shall be so framed as to be merely a request for information ;
- (c) it shall not contain arguments, inferences, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity ;
- (d) it shall not ask for an expression of an opinion or the solution of a hypothetical proposition or the solution of an abstract legal question ;
- (e) if a question contains a statement, the member asking it must make himself responsible for the accuracy of the statement ;
- (f) it shall not bring in any name or statement not strictly necessary to make the question intelligible ; and
- (g) a question once fully answered may not be asked again.

9. A member who wishes to ask a question shall give notice in writing to the Secretary at least twelve clear days before the date fixed for the meeting at which he desires to put the question and shall together with the notice submit a copy of the question which he wishes to ask :—
Notice of questions.

Provided that the President may allow a question to be put with shorter notice than twelve days and may in any case require longer notice or may extend the time for answering a question.

10. (1) The Secretary shall submit every question of which notice has been given to him in accordance with Rule 9 to the President who may either allow it, or, when any question is not framed in accordance with rule 8, may either himself amend it in such a way as to render it admissible or may cause it to be returned to the member concerned for the purpose of amendment.

Power to allow, amend or return questions.

(2) If the member does not, within such time as the President may fix in this behalf, resubmit the question duly amended or intimate his acceptance of the President's amendment, the question shall be deemed to have been withdrawn.

11. (1) The President may disallow any question when—

Power to disallow questions.

(a) it is in contravention of these rules or the standing orders; or

(b) in his opinion it amounts to an abuse of the right of questioning; or

(c) it cannot be answered consistently with public interests.

(2) If a question is disallowed it shall not be entered in the proceedings of the Council.

Prohibition of discussion in respect of President's order.

12. No discussion in the Council shall be permitted in respect of any order of the President under Rule 7, 10 or 11.

13. The President may rule that an answer to a question in the statement of business for the day shall be given on the ground of public interests even though the question is not put or the member in whose name it stands is absent.

Answer to question on the ground of public interests.

14. Any member who has asked a question may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given.

Supplementary questions.

15. The member to whom a supplementary question is addressed may decline to answer it without notice, in which case the supplementary question can be put only in the form of a fresh question at a subsequent meeting.

Member may decline to answer supplementary questions without notice.

Rules 6 to 12 except 9 and 10 to apply to supplementary questions also.

16. Rules 6 to 12 except 9 and 10 shall apply to supplementary questions also.

Prohibition of discussion.

17. No discussion shall be permitted in respect of any question or of any answer given to any question.

Motion for adjournment for purposes of debate.

Motion for adjournment of business.

18. A motion for an adjournment of the business of the Council for the purpose of discussing a definite matter of urgent public importance may be made with the consent of the President.

Restrictions on right to move for adjournment.

19. The right to move the adjournment of the Council for the purpose of discussing a definite matter of urgent public importance shall be subject to the following restrictions, namely:—

(1) not more than one such motion shall be made at the same sitting;

(2) not more than one matter can be discussed on the same motion and the motion must be restricted to a specific matter of recent occurrence;

(3) the motion must not revive discussion on a matter which has been discussed in the same session;

(4) the motion must not anticipate a matter which has been previously appointed for consideration or with reference to which a notice of motion has been previously given;

(5) the motion must not deal with a matter on which a resolution could not be moved.

20. (1) The member asking leave to make the motion must hand to the President a written statement of the matter proposed to be discussed.

Method of asking leave.

(2) If the President is of opinion that the matter proposed to be discussed is in order he shall read the statement to the Council and ask whether the member has the leave of the Council. If no objection is taken, the President shall intimate the hour at which the motion will be taken. If objection is taken, the President shall request those members who support the motion to rise in their places and if not less than twenty members rise accordingly, he shall similarly intimate the hour. If less than twenty members rise, the President shall inform the member that he has not the leave of the Council.

Procedure to be followed.

21. (1) On a motion to adjourn for the purpose of discussing a matter of urgent public importance, the only question that may be put shall be "that the Council do now adjourn", provided that, if the debate is not concluded earlier, it shall automatically terminate at the end of two hours, and thereafter no question shall be put.

Procedure on a motion to adjourn.

Limitation of time
of discussion:

(2) No speech during the debate shall exceed fifteen minutes in duration.

22. Notwithstanding anything contained in rules 18 to 21 the Dewan may disallow any motion for adjournment on the ground that it cannot be moved without detriment to public interests, and on his doing so, no further discussion of the motion, shall take place.

Power of Dewan to
disallow motion for
adjournment.

General Rules of Procedure.

23. The presence of at least fifteen members is necessary to constitute a meeting of the Council for the exercise of its powers.

Quorum.

24. The business of the Council will be transacted in English but any member who is unable to talk in English may address the Council in Malayalam or Tamil.

Language of the
Council.

Form, contents and
subject matter of
speech.

25. (1) The matter of every speech must be strictly relevant to the matter before the Council.

(2) A member while speaking must not—

- (i) refer to any matter on which a judicial decision is pending;
- (ii) make a personal charge against a member;
- (iii) reflect upon the conduct of His Highness the Maha Raja, of His Majesty the King-Emperor, of the Ruler of any Foreign State, of the Governor-General of India, of the Governor of any Province in British India, or of any Court of Justice having jurisdiction in Travancore;
- (iv) utter treasonable, seditious or defamatory words; or
- (v) use his right of speech for the purpose of obstructing the business of the Council.

Provisions as to Maintenance of Order.

Decision on points
of order.

26. (1) The President shall decide all points of order and his decision shall be final.

(2) Any member may at any time submit a point of order for the decision of the President, but in doing so shall confine himself to stating the point.

27. The President, after having called the attention of the Council to the conduct of a member who persists in irrelevance or in tedious repetition either of his own arguments or of the arguments used by other members in debate, may direct him to discontinue his speech.

Irrelevance or re-
petition.

28. (1) The President shall preserve order and have all powers necessary for the purpose of enforcing his decisions on all points of order.
Power to order withdrawal of members.

(2) He may direct any member whose conduct is in his opinion grossly disorderly to withdraw immediately from the Council, and any member so ordered to withdraw shall do so forthwith and shall absent himself during the remainder of the day's meeting. If any member is ordered to withdraw a second time in the same session, the President may direct the member to absent himself from the meetings for any period not longer than the remainder of the session, and the member so directed shall absent himself accordingly.

(3) The President may, in the case of grave disorder arising in the Council, suspend any sitting for a time to be named by him.

Legislation.

29. The Dewan may order the publication of any Bill (together with the Statement of Objects and Reasons accompanying it) in the Gazette, although no motion has been made for leave to introduce the Bill. In that case it shall not be necessary to move for leave to introduce the Bill and, if the Bill is afterwards introduced, it shall not be necessary to publish it again.
Publication of Bills.

30. (1) Any member, other than a member acting on behalf of Government, desiring to move for leave to introduce a Bill shall give notice of his intention, and shall, together with the notice, submit a copy of the Bill and a full Statement of Objects and Reasons.
Notice of motion for leave to introduce Bills.

(2) If the Bill is a Bill which under the Travancore Legislative Council Regulation requires sanction, the member shall annex to the notice a copy of such sanction, and the notice shall not be valid until this requirement is complied with.

(3) If any question arises whether a Bill is or is not a Bill which requires sanction under the Travancore Legislative Council Regulation, the question shall be referred to the Dewan, and his decision on the question shall be final.

(4) The period of notice of a motion for leave to introduce a Bill under this rule shall be one month or, if the President so directs, a further period not exceeding in all two months.

31. As soon as may be after a Bill has been introduced, the Bill, unless it has already been published, shall be published in the Gazette.
Publication.

32. If the Dewan certifies that a Bill or any clause of a Bill or any amendment to a Bill affects the safety or tranquillity of Travancore or any part thereof, and directs that no proceedings shall be taken thereon, all notices of motion in connection with the subject-matter of the certificate shall lapse, and if any such motion has not already been set down on the list of business, it shall not be so set down. If any such motion has been set down on the list of business, the President shall, when the motion is reached, inform the Council of the Dewan's action, and the Council shall forthwith without debate proceed to the next item of business.

Effect of certification
by Dewan.

Resolutions.

Discussion on matters
of general public concern.

33. Any matter of general public concern may be discussed in Council subject to the following conditions and restrictions.

Restrictions on subjects
for discussion.

34. (1) No such discussion shall be permitted in regard to any of the following subjects :—

- (a) any matter removed from the cognizance of the Council under Section 11 of the Legislative Council Regulation ;
- (b) any matter connected with the administration, management and control of Palaces of His Highness the Maha Raja or of any other member of the Ruling Family ;
- (c) any matter under adjudication by a court of law having jurisdiction in Travancore.

(2) If any doubt arises whether any resolution is or is not within the restriction imposed by sub-rule (1), the President shall decide the point and his decision shall be final.

35. Subject to the restrictions contained in Rule 34, any member may move a resolution relating to a matter of general public concern:

Form and contents
of resolutions.

Provided that no resolution shall be admissible which does not comply with the following conditions, namely :—

- (a) it shall be in the form of a specific recommendation addressed to the Government ;
- (b) it shall be clearly and definitely expressed and raise a definite issue ;
- (c) it shall not contain arguments, inferences, ironical expressions, or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity ;

(d) it shall not raise a question substantially identical with one on which the Council has given a decision within the space of one year previous.

36. A member who wishes to move a resolution shall give notice in writing to the Secretary at least fifteen clear days before the meeting of the Council at which he desires to move the same and shall together with the notice submit a copy of the resolution which he wishes to move :

Provided that the President may allow any resolution to be moved with shorter notice than fifteen days and may, in any case, require longer notice.

37. (1) The Secretary shall submit every resolution of which notice has been given to him in accordance with Rule 36 to the President who may either admit, or when any resolution is not framed in accordance with Rule 35, cause it to be returned to the member concerned for the purpose of amendment.

(2) If the member does not, within such time as the President may fix in this behalf, resubmit the resolution duly amended, the resolution shall be deemed to have been withdrawn.

38. The President may disallow any resolution or part of a resolution if it contravenes any of the rules or the standing orders or if in his opinion it cannot be moved consistently with the public interests.

39. (1) No discussion in Council shall be permitted in respect of any order of the President under Rule 34 or 38.

(2) A resolution that has been disallowed shall not be entered in the proceedings of the Council.

40. (1) A member in whose name a resolution appears on the list of business shall, when called on, either—

(a) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect ; or

(b) move the resolution.

(2) If the member when called on is absent, the resolution standing in his name shall be considered to have been withdrawn .

(3) Every resolution which has been moved shall be seconded ; otherwise it shall not be discussed, nor shall any question be put on it.

41. The discussion of a resolution shall be limited to the subject of the resolution and shall not extend to any matter as to which a resolution may not be moved.

42. When a resolution is under discussion any member may, subject to all restrictions and conditions relating to the principal resolution, except as to length of notice under Rule 36, move an amendment to such resolution.

43. Except with the permission of the President, no speech shall exceed ten minutes in duration, provided that the mover of a resolution when moving the same and the official member in charge of the subject may speak for twenty minutes.

44. A copy of every resolution which has been passed by the Council shall be forwarded to Government, but any such resolution will have effect only as a recommendation.

Copy of resolutions passed to be forwarded to Government.

Discussion of the Annual Budget.

45. A statement of the estimated annual expenditure and revenue of the State (hereinafter called the Budget) shall be presented to the Council before the beginning of the year for which it is framed and on such day as the Dewan may appoint.

46. (1) A separate demand shall ordinarily be made in respect of the grant proposed for each department of Government: Provided that the Financial Secretary may in his discretion include in one demand grants proposed for two or more departments or make a demand in respect of expenditure which cannot readily be classified under particular departments.

(2) Each demand shall contain first a statement of the total grant proposed and then a statement of the detailed estimate under each grant divided into items.

(3) Subject to these rules the Budget may be presented in such a form as the Financial Secretary may consider best fitted for its consideration by the Council.

47. (1) The Budget shall be dealt with by the Council in two stages, namely —

Stages of the Budget debate.

(i) a general discussion, and

(ii) the voting of demands for grants.

(2) On the day on which the Budget is presented, the Financial Secretary shall explain the Budget in Council, and the President may, if he thinks fit, make any statement thereon.

48. (1) †On a day to be appointed by the Dewan subsequent to the day on which the Budget is presented and for such time as the Dewan may allot for the purpose, the Council shall be at liberty to discuss the Budget as a whole or any question of principle involved therein, but no motion shall be moved at this stage, nor shall any member be entitled to divide the Council in respect of any such discussion on the Budget.

(2) The Financial Secretary shall have a general right of reply at the end of the discussion and the President may, if he thinks fit, make any remarks.

(3) No member other than the Financial Secretary shall speak for more than twenty minutes.

49. (1) Not more than seven days shall be allotted by the Dewan for the discussion of the demands of the Government for grants.

(2) Of the days so allotted not more than one day shall be allotted by the Dewan to the discussion of any one demand. As soon as the maximum limit of time for discussion is reached the President shall forthwith put every question necessary to dispose of the demand under discussion.

(3) On the last day of the allotted days at 5 o'clock in the evening, the President shall forthwith put every question necessary to dispose of all the outstanding matters in connection with the demands for grants.

50. (1) No motion for appropriation shall be made except on the recommendation of the Government.

Motions at this stage.

†(2) Motions may be moved at this stage to omit or reduce any grant or any item in a grant but not to increase or alter the destination of a grant.

(3) When several motions relating to the same demand are offered they shall be discussed in the order in which the heads to which they relate appear in the Budget.

(4) No motion shall be made for the deduction of a grant as a whole until all the motions for the omission or reduction of definite items within the grant have been discussed.

51. If the Dewan declares that he is satisfied that any demand which has been refused or reduced by the Council is essential to the discharge of the responsibilities of the Government and if the Government act as if such demand has been assented to, or if the Government, in case of emergency, authorise such expenditure as in their opinion is necessary for the safety, tranquillity, or interests of Travancore or any part thereof, the Financial Secretary shall, as soon as may be there-

Declaration by Dewan.

† As amended by Notification R. O. O. No. 395 of 22/Legis., dated 5-6-22.

after, lay on the table of the Council a statement showing the action so taken by the Government, but no motion shall be made in regard to that action, nor shall that statement be discussed.

52. When any expenditure is incurred by Government under Section 16 (9) of the Legislative Council Regulation, the Financial Secretary shall, as soon as may be thereafter, lay on the table of the Council a statement explaining the necessity for the expenditure ; but no motion shall be made in regard to that action, nor shall that statement be discussed.

Procedure in cases of expenditure incurred under Section 16 (9) of the Regulation.

53. (1) An estimate shall be presented to the Council for a supplementary or additional grant when—

Supplementary or additional grants.

- (i) the amount voted in the Budget for a grant for which the vote of the Council is necessary, is found to be insufficient for the purpose of the current year, or
- (ii) a need arises during the current year for the expenditure for which the vote of the Council is necessary upon some new service not contemplated in the Budget for that year.

(2) Supplementary or additional estimates shall be dealt with in the same way by the Council as if they were demands for grants.

*54. An appointment of an officer whose pay or the maximum of the scale of whose pay is above Rupees one hundred and twenty-five shall, for the purposes of Section 16 (4) (iv) (b) of the Travancore Legislative Council Regulation, be deemed to require the sanction of His Highness the Maha Raja.

NOTIFICATIONS.

NOTIFICATION.

Dis. No. L. & L. G. 21 of 21/Legislative.

With the sanction of His Highness the Maha Raja, it is hereby notified under clause (iv) of Explanation 1 to the Revised Rule 2 of Schedule I of the Rules for the nomination and election of Members to the Legislative Council that, when revenue or rent is paid in kind, the annual rent value of the lands concerned shall be calculated at chs. (20) twenty per parah of paddy. This rate will be in force for 10 years from the 1st Chingom 1097.

Huzur Cutcherry, Trivandrum. 26th March 1921.	(By order), N. RAJARAM RAO, <i>Chief Secretary to Government.</i>
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NOTIFICATION.

Dis. No. 508 of 21/Legislative.

In exercise of the powers conferred by Section 3 (iii) of Regulation II of 1097, the Government of His Highness the Maha Raja are pleased to make the following rules:—

1. (1) These rules may be called the Non-official Definition Rules.

(2) They shall come into force at once.

2. The holder of any office in the civil or military service of the Government, if the office is one which does not involve either of the following incidents, namely, that the incumbent—

(a) is a whole-time servant of Government, or

(b) holds a pensionable office or is in pensionable service within the meaning of the Travancore Service Regulations, shall not be treated as an official for any of the purposes of Regulation II of 1097.

3. If any question arises whether any officer is or is not a whole-time servant of Government or holds a pensionable office or is in pensionable service for the purposes of Rule 2, the decision of the Government shall be final.

(By order),
N. RAJARAM RAO,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 21st December 1921.

NOTIFICATION.

R. O. C. No. 395 of 22/Legislative.

The Government of His Highness the Maha Raja are pleased to make the following amendments in the Travancore Legislative Council Rules dated the 2nd October 1921, issued under Section 7 (c), 8, 16 and 17 of Regulation II of 1097:—

(1) Substitute for the words “after such explanation” in line 1 of Rule 48 (1), the words “on a day to be appointed by the Dewan subsequent to the day on which the Budget is presented and for such time as the Dewan may allot for the purpose”.

(2) Delete the proviso to sub-rule (2) of Rule 50.

(By order),
R. KRISHNA PILLAI,
Ag. Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 5th June 1922.

NOTIFICATION.

R. Dis. No. 400 of 22/Legislative.

The Government of His Highness the Maha Raja are pleased to further amend the Travancore Legislative Council Rules passed under date the 2nd October 1921, corresponding to the 16th Kanni 1097, by the addition of the following as Rule 54 :—

"54. An appointment of an officer whose pay or the maximum of the scale of whose pay is above Rupees one hundred and twenty-five shall, for the purposes of Section (4) (iv) (b) of the Travancore Legislative Council Regulation, be deemed to require the sanction of His Highness the Maha Raja".

(By order),
R. KRISHNA PILLAI,
Ag. Chief Secretary to Government

Huzur Cutcherry,
Trivandrum, 26th June 1922.

BALLOT RULES PASSED BY THE GOVERNMENT OF HIS HIGHNESS
THE MAHA RAJA UNDER DATE THE 12TH OCTOBER 1922,
CORRESPONDING TO THE 26TH KANNI 1098.

1. Not less than one week before each day allotted for the disposal of non-official business in the Legislative Council, the Secretary to the Council will cause to be placed in his office a numbered list of Resolutions or Bills received till then and admitted by the President, with the names of the movers. This list will be kept open for three days.

2. On the fourth day a ballot will be held in the Secretary's office or such other place as may be notified to the members at such hour as may be specified by him and any member who wishes to attend may do so.

3. Papers with numbers corresponding to those in the list published under Rule 1 will be placed in a box.

4. A clerk will take out at hazard from the box one of the papers and the Secretary will call out the corresponding name which will be then entered on a priority list. This procedure will be carried out till all the numbers have been drawn in the case of a ballot for Bills and six numbers in the case of a ballot for Resolutions.

5. Priority on the list will entitle the member to have set down, in the order of his priority, for the day with reference to which the ballot is held, any Bill or any Resolution, as the case may be, of which he has given the notice required by the Rules or Standing Orders.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government

Huzur Cutcherry,
Trivandrum, 16th October 1922.

NOTIFICATION.

R. Dis. No. 9 of 1925/Legislative.

In exercise of the powers conferred by Section 7 of the Travancore Legislative Council Regulation, II of 1097, the Government of Her Highness the Maha Rani Regent are pleased to make the following Rules for the election and nomination of members to the Travancore Legislative Council, the qualifications of electors and members, the constitution of constituencies and the final decision of doubts and disputes as to the validity of elections, in supersession of all previous rules issued in those matters.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

Huzar Cutcherry, }
Trivandrum, 12th January 1925.

REVISED RULES UNDER SECTION 7 OF THE TRAVANCORE LEGISLATIVE COUNCIL REGULATION, II OF 1097, FOR THE ELECTION AND NOMINATION OF MEMBERS TO THE TRAVANCORE LEGISLATIVE COUNCIL, THE QUALIFICATION OF ELECTORS AND MEMBERS, THE CONSTITUTION OF CONSTITUENCIES AND THE FINAL DECISION OF DOUBTS AND DISPUTES AS TO THE VALIDITY OF ELECTIONS.

Short title and commencement.

1. (a) These rules may be called the Legislative Council Electoral Rules.

(b) They shall come into force at once.

Definitions.

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

(a) “The Regulation” means “The Travancore Legislative Council Regulation, II of 1097” ;

(b) “Commissioners” means Commissioners appointed for the purpose of holding an election inquiry under these rules ;

(c) “Corrupt practice” means any act deemed to be a corrupt practice under the provisions of Schedule V ;

(d) “Election Agent” means the person appointed under these rules by a candidate as his agent for an election ;

(e) “Gazette” means the Travancore Government Gazette ;

and

(f) “Schedule” means a Schedule to these rules.

PART I.

COMPOSITION OF COUNCIL AND CONSTITUENCIES.

Composition of Legislative Council.

3. The Legislative Council shall consist of—

(1) twenty-eight elected members ; and

- (2) twenty-two nominated members ; of whom,
 (a) fifteen shall be officials ; and
 (b) seven non-officials.

4. (1) The elected members shall be elected by the constituencies specified in Schedule I, and the number of members to be elected by each constituency shall be as stated therein against that constituency.

(2) The election of the members for the constituencies mentioned in Schedule I shall be effected by the electorate and in accordance with these rules and with the procedure respectively prescribed in Schedule III.

PART II.

QUALIFICATION OF ELECTED MEMBERS.

General qualifications
or being elected.

5. (1) A person shall not be eligible for election as a member of the Council if such person—

- (a) is an official ; or
- (b) is a deaf-mute or a leper ; or
- (c) is under twenty-five years of age ; or
- (d) has been declared by a competent Court to be of unsound mind ; or
- (e) is an undischarged insolvent ; or
- (f) being a discharged insolvent has not obtained from a Court a certificate that his insolvency was caused without any misconduct on his part ; or
- (g) having been a Vakil, has been debarred by a competent authority from practising as a Vakil whether permanently or for a definite period, or
- (h) has been dismissed from Government service or been convicted of any offence or subjected by a Criminal Court to any order, such dismissal, conviction or order implying, in the opinion of Government, a defect of character which unfits him to be a member of the Council ; or
- (i) has been declared by Government to be of such reputation and antecedents that his election would, in the opinion of Government, be contrary to the public interest :

Provided that the disqualifications mentioned in clauses (g), (h) and (i) may be removed by a specific order of Government in this behalf.

(2) If any person is convicted of an offence under Chapter IX-A of the Travancore Penal Code or Chapter IX-A of

the British Indian Penal Code, punishable with imprisonment, or is, after an inquiry by Commissioners appointed under any rules for the time being in force regarding elections to the Council constituted under the Regulation, reported as guilty of a corrupt practice as specified in Part I, or paragraph 1, 2 or 3 of Part II of Schedule V, such person shall not be eligible for election for five years from the date of such conviction or of the finding of the Commissioners, as the case may be; and a person reported by any such Commissioners to be guilty of any other corrupt practice shall be similarly disqualified for three years from such date.

(3) If, in respect of an election to the Council constituted under the Regulation, a return of the election expenses of any person who has been nominated as a candidate at that election is not lodged within the time and in the manner prescribed by or under the rules made in that behalf, or if any such return is lodged which is found, either by Commissioners holding an inquiry into the election or by a Magistrate in a judicial proceeding, to be false in any material particular, neither the candidate nor his election agent shall be eligible for election for five years from the date of such election.

SPECIAL QUALIFICATIONS FOR ELECTION IN CASE OF CERTAIN CONSTITUENCIES.

6. (1) (a) No person shall be eligible for election as a member of the Council to represent a general constituency unless his name is registered on the electoral roll of that constituency or of any other general constituency in Travancore.

(b) No person shall be eligible for election as a member of the Council to represent a special constituency unless his name is registered on the electoral roll of that constituency.

(2) For the purpose of these rules.

(a) "Special Constituency" means a Jemmies', Edavagai, Planters' or Commerce and Industry constituency.

(b) "General Constituency" means any other constituency than a special constituency.

PART III.

THE ELECTORAL ROLL.

7. (1) Every person shall be entitled to have his name registered on the electoral roll of a constituency, who has the qualifications prescribed for an elector of that constituency and who is not subject to any of the following disqualifications, namely:—

(a) has been adjudged by a competent Court to be of unsound mind; or

(b) is under twenty-one years of age :

Provided that no person shall be entitled to have his name registered on the electoral roll of more than one general constituency.

(2) If any person is convicted of an offence under Chapter IX-A of the Travancore Penal Code, or Chapter IX-A of the British Indian Penal Code, punishable with imprisonment, or is, after an inquiry by Commissioners appointed under any rules for the time being in force regarding elections to the Council constituted under the Regulation, reported guilty of a corrupt practice as specified in Part I, or in paragraph 1, 2 or 3 of Part II, of Schedule V, his name, if on the electoral roll, shall be removed therefrom and shall not be registered thereon for a period of five years from the date of the conviction or the report, as the case may be, or, if not on the electoral roll, shall not be so registered for a like period, and if any person is reported by any such Commissioners as guilty of any other corrupt practice, his name, if on the electoral roll, shall be removed therefrom, and shall not be registered thereon for a period of three years from the date of the report, or, if not on the electoral roll, shall not be so registered for a like period.

Qualifications of electors.

8. The qualifications of an elector for a general or special constituency shall be those specified in Schedule II in the case of that constituency.

9. (1) An electoral roll shall be prepared for every constituency in accordance with the rules prescribed in Schedule III. It shall be published in the

Electoral roll.

Gazette together with a notice specifying the mode in which and the time within which any person whose name is not entered in the roll and who claims to have it inserted therein, or any person whose name is on the roll and who objects to the inclusion of his own name or of the name of any other person on the roll, may prefer a claim or objection to the Revising Authority.

(2) The orders made by the Revising Authority shall be final and the electoral roll shall be amended in accordance therewith, and shall be republished in such manner as the Government may prescribe.

(3) The electoral roll shall come into force from the date of such republication and shall continue in force for a period of three years and after the expiration of such period a fresh roll shall be prepared in accordance with these rules :

Provided that the Government may, by notification in the Gazette, direct the preparation in accordance with these rules of a fresh roll at any time before the expiration of the said period.

(4) If a constituency is called upon to elect a member after an electoral roll has ceased to have force and before the completion of the new electoral roll, the old electoral roll shall, for the purposes of that election, continue to operate as the electoral roll for the constituency.

10. (1) Every person registered on the electoral roll for the time being in force for any constituency shall, while so registered, be entitled to vote at an election of a member for that constituency :

Right to vote.

Provided that—

(a) no person shall vote at any general election in more than one general constituency; and

(b) no person shall vote at any election if he is subject to any disability stated in Rule 7.

(2) If any person is, in the course of the hearing of an election petition under these rules, proved to have voted at the election in contravention of the proviso to sub-rule (1), his vote shall be void.

PART IV.

ELECTIONS.

11. (1) Any person may be nominated as a candidate for election in any constituency for which he is eligible for election under these rules.

Nomination of candidates.

(2) The Government shall appoint for each constituency—

(a) a date not later than one month after the date of the notification calling upon the constituency to elect a member, for the nomination of candidates ;

(b) a further date, not later than the seventh day after the first-mentioned date, for the scrutiny of nominations ; and

(c) a further date or dates on which a poll shall, if necessary, be taken ; and the dates so appointed shall be notified in the Gazette.

(3) On or before the date so appointed for the nomination of candidates, each candidate shall, either in person or by his proposer and seconder together, between the hours of eleven o'clock in the forenoon and 3 o'clock in the afternoon, deliver to the Returning Officer or to such other person as may be authorised in this behalf by the Government, a nomination paper completed in the form prescribed in Schedule III and subscribed by the candidate himself as assenting to the nomination and by two persons as proposer and seconder whose names are registered on the electoral roll of the constituency.

(4) Any person whose name is registered on the electoral roll of the constituency, and who is not subject to any disability stated in Rule 7, may subscribe, as proposer or seconder, a nomination paper.

(5) Every nomination paper delivered under sub-rule (3) shall be accompanied by a declaration in writing subscribed by the candidate that the candidate has appointed or does thereby appoint as his election agent for the election either himself or some one other person who is not disqualified under these rules for the appointment and who shall be named in the declaration ; and no candidate shall be deemed to be duly nominated unless such declaration is delivered along with the nomination paper.

(6) Any nomination paper which is not received before three o'clock in the afternoon on the date appointed by the Government for the nomination of candidates shall be rejected.

(7) The Returning Officer or other person authorised shall, on receiving a nomination paper under sub-rule (3), inform the person or persons delivering the same, of the date, hour, and place appointed for the scrutiny of nominations, and shall enter in the nomination paper its serial number and shall sign thereon a certificate stating the date on which and the hour at which the nomination paper has been delivered to him ; and shall, as soon as may be thereafter, cause to be affixed, in some conspicuous place in his office, a notice of the nomination containing descriptions similar to those contained in the nomination paper, both of the candidate and of the persons who have subscribed the nomination paper as proposer and seconder.

(8) Any candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Returning Officer or other person authorised on or before three o'clock in the afternoon on the date succeeding that appointed by the Government for the scrutiny of nominations. A candidate who has withdrawn his candidature shall not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

(9) The Returning Officer or other person authorised shall, on receiving a notice of withdrawal under sub-rule (8), as soon as may be, cause a notice of the withdrawal to be affixed in some conspicuous place in his office.

12. (1) On or before the date appointed for the nomination of candidates, each candidate shall deposit or cause to be deposited with the Returning Officer the sum of two hundred and fifty rupees in cash or in Travancore Debenture Bonds or in Government of India Promissory Notes of

Deposit on nomination.

equal value at the market rate of the day ; and no candidate shall be deemed to be duly nominated unless such deposit has been made.

(2) If a candidate, by whom or on whose behalf the deposit referred to in sub-rule (1) has been made, withdraws his candidature in the manner and within the time specified in sub-rule (8) of Rule 11, or if the nomination of any such candidate is refused, the deposit shall be returned to the person by whom it was made ; and if any candidate dies before the commencement of the poll, any such deposit, if made by him, shall be returned to his legal representative or, if not made by the candidate, shall be returned to the persons by whom it was made.

(3) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made is not elected and the number of votes polled by him does not exceed one-eighth of the total number of votes polled, the deposit shall be forfeited to the Government.

(4) For the purpose of sub-rule (3), the number of votes polled shall be deemed to be the number of ballot papers, other than spoilt ballot papers counted.

(5) If a candidate by whom or on whose behalf the deposit referred to in sub-rule (1) has been made is elected and thereafter his seat is declared vacant under these rules owing to his failure to make the oath or affirmation hereinafter prescribed, the deposit shall be forfeited to the Government.

(6) The deposit made in respect of a candidate who is not elected shall, if it is not forfeited under sub-rule (3), be returned to the candidate or to the person who has made the deposit on his behalf, as the case may be, as soon as may be after the publication of the result of the election in the Gazette ; and the deposit made in respect of a candidate who is elected shall, if it is not forfeited under sub-rule (5), be so returned as soon as may be after the candidate has made the oath or affirmation hereinafter prescribed :

Provided that, if a candidate is duly nominated at a general election in more than one constituency, not more than one of the deposits made by him or on his behalf shall be returned, and the remainder shall be forfeited to the Government.

13. If a candidate who has been duly nominated dies after the date appointed for the scrutiny of nominations and before the date appointed for the taking of a poll, the Returning Officer or authorised person referred to in sub-rule (3) of Rule 11 shall, upon being satisfied of the fact of the death of the candidate, countermand the poll and report the fact

Death of candidate
before poll.

to the Government, and all proceedings with reference to the election shall be commenced anew in all respects as if for a new election :

Provided that no fresh nomination shall be necessary in the case of a candidate who stood nominated at the time of the counter-manding of the poll.

14. (1) If the number of candidates who are duly nominated and who have not withdrawn their candidature in the manner and within the time mentioned in sub-rule (8) of Rule 11 exceeds one, a poll shall be taken.

(2) If there is only one such candidate, he shall be declared to be duly elected.

(3) In the absence of any nomination for a constituency or if the candidate or candidates nominated have withdrawn their candidature in the manner and within the time mentioned in sub-rule (8) of Rule 11, the Government shall, by a notification in the Gazette, call upon the constituency to elect a person within such time as may be prescribed by the notification :

Provided that, where the constituency, having already been called upon under this sub-rule, has failed to elect a person to fill the vacancy, the Government shall not be bound to call again upon the constituency to elect a person until such time, if any, as they think fit.

(4) Votes shall be given by ballot and in person unless otherwise prescribed in Schedule III:

Provided that no votes shall be received by proxy.

(5) Votes shall be counted by or under the supervision of the Returning Officer, and each candidate, election agent of each candidate and one representative of each candidate authorised in writing by the candidate shall have a right to be present at the time of counting.

(6) When the counting of votes has been completed, the Returning Officer shall forthwith declare the candidate to whom the largest number of votes has been given to be elected.

(7) Where an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote shall be deemed to have been given shall be made by lot to be drawn in the presence of the Returning Officer and in such manner as he may determine.

(8) The Returning Officer shall without delay report the result of the election to the Secretary to the Council and the name of the candidate elected shall be published in the Gazette.

15. (1) If any person is elected by more than one constituency, ^{Election by more than one Constituency,} he shall, by notice in writing signed by him and delivered to the Secretary to the Council within seven days from the date of the publication of the result of such election in the Gazette, choose for which of those constituencies he shall serve, and the choice shall be conclusive.

(2) When any such choice has been made, the Government shall call upon the constituency or constituencies for which such person has not chosen to serve to elect another person or persons.

(3) If the candidate does not make the choice referred to in sub-rule (1) of this rule, the election of such person shall be void, and the Government shall call upon the constituencies concerned to elect other persons.

ELECTION AGENTS AND RETURN OF EXPENSES.

16. No person shall be appointed an election agent who is himself ineligible for election as being subject to any ^{Disqualification for being election agent.} disqualification mentioned in sub-rule (2) or sub-rule (3) of Rule 5.

17. (1) The appointment of an election agent, whether the ^{Revocation of appointment of election agent.} election agent appointed be the candidate himself or not, may only be revoked in writing signed by the candidate and lodged with the officer receiving nominations and shall operate from the date on which it is so lodged.

(2) In the event of such a revocation or of the death of any election agent whether such event occurs before, during or after the election, the candidate shall appoint forthwith another election agent and declare his name in writing to the said officer.

18. (1) Within 35 days from the date of the publication of the result of an election under sub-rule (8) to ^{Return of election expenses.} Rule 14, there shall be lodged with the Returning Officer in respect of each person who has been nominated as a candidate for the election a return, in such form as the Government may prescribe, of the election expenses of such person containing the particulars specified in Schedule IV and signed both by the candidate and by his election agent.

(2) Every such return shall contain a statement of all payments made by the candidate or by his election agent or by any person on behalf of the candidate or in his interest for expenses incurred on account of, or in respect of, the conduct and management of the election and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware.

(3) The return shall be accompanied by declarations by the candidate and his election agent, which shall be in the form contained in Schedule IV and shall be made on oath or affirmation before a Magistrate.

(4) Notwithstanding anything hereinbefore contained, where a candidate is, owing to absence from India, unable to sign the return of election expenses and to make the declaration within the period prescribed in this rule, the return shall be signed and lodged by the election agent only and shall be accompanied by a declaration by the election agent under sub-rule (3), and within fourteen days after the return of the candidate to India he shall cause to be lodged with the Returning Officer a declaration made on oath or affirmation before a Magistrate in the special form for the purpose contained in the said Schedule.

(5) When any return and the declarations made in respect thereof have been lodged with the Returning Officer, the Returning Officer shall, as soon as may be, cause a notice of the date on which the return and declarations in question have been lodged, and of the time and place at which they can be inspected, to be fixed in some conspicuous place in his office and to be published in the Gazette, and any person shall, on payment of a fee of one rupee, be entitled to inspect any such return or declaration and, on payment of such fee as the Government may by rules prescribe, to obtain a copy or copies thereof or of any part thereof.

(6) The Government shall cause to be prepared in such manner, and maintained for such time, as they may direct, a record showing the names of all candidates at every election under these rules and the name of the election agent of each such candidate and the date on which the return of election expenses of each candidate has been lodged with the Returning Officer.

Fixation of maximum election expenses.

19. (1) The Government may, by notification in the Gazette,—

(a) fix maximum scales of election expenses, which shall be applicable to any election held after the first elections under these rules ; and

(b) prescribe the number and descriptions of persons who may be employed for payment in connection with any election held under these rules.

(2) Any notification issued under this rule may make different provisions for different constituencies.

20. Every election agent shall, for each election for which he is appointed an election agent, keep separate and regular books of account in which the particulars of all expenditure of the nature referred to in

Accounts of agents.

Rule 18 shall be entered, whether such expenditure is incurred by the candidate or by the election agent or by any person under the direction of the candidate or the election agent.

PART V.

NOMINATED MEMBERS.

21. (1) A nominated non-official member shall hold office for the duration of the Council to which he is nominated.
Duration of membership.

(2) Official members shall hold office for the duration of the Council to which they are nominated or for such shorter period as Government may determine.

PART VI.

GENERAL PROVISIONS.

Obligation to take Oath.

* 22. Every person who is elected or nominated to be a member of the Council shall, before taking his seat, make at a meeting of the Council, an oath or affirmation in the following form :—
Obligation to take oath.

“ I, A. B., having been ^{elected}/_{nominated} a member of this Council, do solemnly swear (or affirm) that I will be faithful and loyal to His Highness the Maha Raja of Travancore, to Her Highness the Maha Rani Regent of Travancore, and to His Majesty the King-Emperor of India and to their heirs and successors and that I will faithfully discharge the duty upon which I am about to enter.”

Vacation of Seat.

23. If any person having been elected or nominated subsequently becomes subject to any of the disabilities stated in clauses (a), (b), (d), (e), (f), (g) and (h) of sub-rule (1) or in sub-rules (2) and (3) of Rule 5, or fails to make the oath or affirmation prescribed by Rule 22 within such time as the Government consider reasonable, the Government shall, if the disqualification has not been removed under these rules by notification in the Gazette, declare his seat to be vacant.
Effect of subsequent disabilities or failure to take oath.

24. (1) A nominated or elected member of the Council or the Deputy President may tender the resignation of his membership or office, as the case may be, to the Government, and on the acceptance of the resignation, the membership or office shall become vacant.
Vacancies.

* As amended by Notification R. O. O. No. 1440 of 25/Legis., dated 28-6-25.

(2) If for a period of two consecutive sessions any such member is absent from Travancore or unable to attend to the duties of his membership, the Government may, by notification in the Gazette, declare that the seat in Council of that member has become vacant.

*Vide T. G. Gontha
Part II. Legis.
875-3-29.* (3) When a vacancy occurs in the case of an elected member by reason of his election being declared void, or his seat being declared vacant or by reason of absence from ~~Travancore~~ ^{India}, inability to attend to duty, death, acceptance of office or resignation duly accepted, the Government shall, by notification in the Gazette, call upon the constituency concerned to elect a person for the purpose of filling the vacancy within such time as may be prescribed by such notification.

(4) If a vacancy occurs in the case of a nominated member, the Government shall nominate a member to the vacancy.

General Elections.

25. (1) On the expiration of the duration of a Council or on its dissolution, a general election shall be held in order that a new Council may be constituted.

Reconstitution of Council.

(2) On such expiration or dissolution, the Government shall, by notification in the Gazette, call upon the constituencies referred to in Rule 4 to elect members in accordance with these rules within such time after the date of expiration or dissolution as may be prescribed by such notification :

Provided that, if the Government think fit, such notification may be issued at any time not being more than three months prior to the date on which the duration of the Council would expire in the ordinary course of events.

26. As soon as may be after the expiration of the time fixed for the election of members at any general election, the names of the members elected for the various constituencies at such election shall be notified in the Gazette.

Publication of result of general election.

27. If any difficulty arises as to the preparation or publication of any electoral roll or of any list of amendments to any such roll or as to the holding of any election under these rules, the Government may by order do anything not inconsistent with these rules which appears to them to be necessary for the preparation or publication of the roll or for the proper holding of the proper election.

Powers of Government in case of difficulty.

PART VII.

THE FINAL DECISION OF DOUBTS AND DISPUTES AS TO
THE VALIDITY OF AN ELECTION.

28. In this Part and in Schedule V, unless there is anything
Definitions. repugnant in the subject or context.—

(a) “Agent” includes an election agent and any person who is held by Commissioners to have acted as an agent in connection with any election with the knowledge or consent of the candidate ;

(b) “Candidate” means a person who has been nominated as a candidate at any election or who claims that he has been so nominated or that his nomination has been improperly refused, and includes a person who, when an election is in contemplation, holds himself out as a prospective candidate at such election, provided that he is subsequently nominated as a candidate at such election ;

(c) “Electoral right” means the right of a person to stand or not to stand as, or to withdraw from being, a candidate, or to vote or refrain from voting, at an election ; and

(d) “Returned candidate” means a candidate whose name has been published under these rules as duly elected.

29. No election shall be called in question except by an election
Election Petition. petition presented in accordance with the provisions of this Part.

30. (1) An election petition against any returned candidate may
Presentation of the petition. be presented to the Chief Secretary to Government—

(a) by any candidate or elector within fourteen days from the date on which the return of the election expenses of the returned candidate and the declarations referred to in Rule 18 are received by the Returning Officer ; or

(b) within thirty days from that date by an officer empowered by Government in this behalf on the ground that the election has not been a free election by reason of the large number of cases in which undue influence or bribery has been exercised or committed ; or

(c) on the ground that the returned candidate or his election agent or any other person acting with the connivance of the candidate or of his election agent has been guilty of the offence of bribery, undue influence or personation as defined in Chapter IX-A of the Travancore Penal Code, in respect of the election, by any candidate or elector within fourteen days from the date on which such returned candidate, election agent or other person is convicted of such offence.

(2) An election petition shall be deemed to have been presented to the Chief Secretary to Government when it is delivered to him or to any officer appointed by Government in this behalf,—

(a) by the person making the petition ; or

(b) by a person authorised in writing in this behalf by the person making the petition ; or

(c) by registered post.

(3) When the last day of the period for the presentation of the election petition under this rule is a public holiday within the meaning of Section 24 of the Negotiable Instruments Regulation, II of 1075, or has been notified by Government as a day to be observed as a holiday in Government Offices, the petition shall be considered as having been received in due time if it is presented on the next succeeding day which is neither such a public holiday nor a day so notified.

(4) For the purpose of clause (a) of sub-rule (1), the date on which the return of the election expenses and the declarations referred to in Rule 18 are received by the Returning Officer shall, in the case of a candidate who has made such return and declaration in the manner provided in sub-rule (4) of that rule, be deemed to be the date on which the declaration of the candidate under that sub-rule is received.

31. (1) The petition shall contain a statement in concise form of the material facts on which the petitioner relies and shall, where necessary, be divided into paragraphs numbered consecutively. It shall be signed by the petitioner and verified in the manner prescribed for the verification of pleadings in the Code of Civil Procedure for the time being in force.

(2) The petition shall be accompanied by a list signed and verified in like manner setting forth full particulars of any corrupt practice which the petitioner alleges, including as full a statement as possible as to the names of the parties alleged to have committed any corrupt practice and the date and place of the commission of each such practice.

(3) The Commissioners may, upon such terms as to costs and otherwise as they may direct at any time, allow the particulars included in the said list to be amended or order such further and better particulars in regard to any matter referred to therein to be furnished as may in their opinion be necessary for the purpose of ensuring a fair and effectual trial of the petition.

32. The petitioner may, if he so desires, in addition to calling in question the election of the returned candidate, ^{Against whom it may be presented.} claim a declaration that he himself or any other candidate has been duly elected, in which case he shall join as respondents to his petition all other candidates who were nominated at the election.

33. At the time of the presentation of the petition, the petitioner ^{Deposit of security.} shall, except where the petition is presented under clause (b) of sub-rule (1) of Rule 30, deposit with it the sum of five hundred rupees in cash or in Travancore Debenture Bonds or in Government of India Promissory Notes of the day, as security for the costs of the same.

34. (1) If the provisions of Rule 29, Rule 30 or Rule 31 are ^{Dismissal for default.} not complied with, the Government shall dismiss the petition.

(2) If the petition is not dismissed under sub-rule (1)—
^{Appointment of Commissioners.}

(a) the Government shall appoint as Commissioners for the trial of the petition three persons who are or have been, or are eligible to be appointed, judges of the High Court and shall appoint one of them to be the President, and thereafter all applications and proceedings in connection therewith shall be dealt with and held by such Commissioners ;

(b) the President of the Commission shall, as soon as may be, cause a copy of the petition to be served on each respondent and to be published in the Gazette, and may call on the petitioner to execute a bond in such amount and with such securities as he may require for the payment of any further costs. At any time within fourteen days after such publication, any other candidate shall be entitled to be joined as a respondent on giving security in a like amount and procuring the execution of a like bond :

Provided that the execution of such a bond by the petitioner shall not be required in any case, where the petition has been presented under clause (b) of sub-rule (1) of Rule 30.

(3) When in respect of any election in a constituency more petitions than one are presented, the Government shall refer all such petitions to the same Commissioners who may at their discretion inquire into the petitions either in one or in more proceedings as they shall think fit.

(4) If the services of any Commissioners are not available for the purposes of the inquiry, or if, during the course of the inquiry, any Commissioner is unable to continue to attend to the same, the

Government shall appoint another Commissioner and the inquiry shall recommence before the commission as so reconstituted:

Provided that the Commissioners may direct that any evidence already recorded may remain upon the record, in which case it shall not be necessary to re-examine those witnesses who have already been examined and discharged.

(5) Nothing in this rule shall be deemed to prevent the appointment of the President of a commission before the other Commissioners are appointed; and if the President is so appointed, all references to the Commissioners in these rules shall, in respect of any matter which may be or is to be done before the commencement of the inquiry, be deemed to be references to the President.

35. Subject to the other provisions of these rules every election petition shall be inquired into by the Commissioners, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure for the time being in force to the trial of suits:

Inquiry by the Commissioners.

Provided that it shall only be necessary for the Commissioners to make a memorandum of the substance of the evidence of any witness examined by them.

36. The inquiry shall be held at such place as the Government may appoint:

Provided that the Commissioners may in their discretion sit for any part of the inquiry at any other place in Travancore and may depute any one of their number to take evidence at any place in Travancore.

Place of inquiry.

37. (1) An election petition may be withdrawn only by leave of the Commissioners, or, if an application for withdrawal is made before any Commissioner has been appointed, of the Government.

Withdrawal of petition.

(2) If there are more petitioners than one, no application to withdraw a petition shall be made except with the consent of all the petitioners.

(3) When an application for withdrawal is made to the Commissioners, notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the Gazette.

(4) No application for withdrawal shall be granted if, in the opinion of the Government or of the Commissioners, as the case may be, such application has been induced by any bargain or consideration which ought not to be allowed.

(5) If the application is granted,—

(a) the petitioner shall, were the application has been made to the Commissioners, be ordered to pay the costs of the respondent theretofore incurred or such portion as the Commissioners may think fit;

(b) notice of the withdrawal shall be published in the Gazette by the Chief Secretary to Government or by the Commissioners, as the case may be; and

(c) any person who might himself have been a petitioner may, within fourteen days of such publication, apply to be substituted as petitioner in place of the party withdrawing, and upon compliance with the conditions of Rule 33 as to security, shall be entitled to be so substituted and to continue the proceedings upon such terms as the Commissioners may think fit.

Abatement or substitution on death of petitioner.

38. (1) An election petition shall abate only on the death of a sole petitioner or of the survivor of several petitioners:

Provided that, where such sole petitioner was an officer empowered under clause (b) of sub-rule (1) of Rule 30, the proceedings may be continued by any other officer empowered in this behalf by the Government.

(2) Notice of the abatement of an election petition shall be published in the Gazette by the Commissioners or, if the petition abates before any Commissioner has been appointed, by the Government.

(3) Any person who might himself have been a petitioner may, within fourteen days of such publication, apply to be substituted as petitioner, and, upon compliance with the conditions of Rule 33 as to security, shall be so entitled to be so substituted and to continue the proceedings upon such terms as the Commissioners may think fit.

39. If before the conclusion of the trial of an election petition, the respondent dies or gives notice that he does not intend to oppose the petition, the Commissioners shall cause notice of such event to be published in the Gazette, and thereupon any person who might have been a petitioner may, within fourteen days of such publication, apply to be substituted for such respondent to oppose the petition, and shall be entitled to continue the proceedings upon such terms as the Commissioners may think fit.

Abatement or substitution on death of respondent.

40. (1) Where, at an inquiry into an election petition, any candidate, other than the returned candidate, claims the seat for himself, the returned candidate or any other party may give evidence to prove that the election of such candidates would have been void if he had been the returned candidate and a petition had been presented complaining of his election:

Provided that the returned candidate or such other party as aforesaid shall not be entitled to give such evidence unless he has, within fourteen days from the date of publication of the election petition under clause (b) of sub-rule (2) of Rule 34, given notice of his intention to the Commissioners and made the deposit and procured the execution of the bond referred to in Rules 33 and 34 respectively.

(2) Every notice referred to in sub-rule (1) shall be accompanied by the statement and list of particulars required by Rule 31 in the case of an election petition and shall be signed and verified in like manner.

41. When at an enquiry into an election petition the Commissioners so order, the Head Sirkar Vakil or some person acting under his instructions shall attend and take such part therein as they may direct.

42. (1) Save as hereinafter provided in this rule, if in the opinion of the Commissioners,—

(a) the election of a returned candidate has been procured or induced, or the result of the election has been materially affected, by a corrupt practice, or

(b) any corrupt practice specified in Part I of Schedule V has been committed, or

(c) the result of the election has been materially affected by the improper acceptance or refusal of any nomination or by the improper reception or refusal of a vote, or the reception of any vote which is void, or by any non-compliance with the provisions of the Regulation or the rules made thereunder, or by any mistake in the use of any form annexed thereto, or

(d) the election has not been a free election by reason of the large number of cases in which undue influence or bribery, within the meaning either of Part I or of Part II of Schedule V, has been exercised or committed,

the election of the returned candidate shall be void.

(2) If the Commissioners report that a returned candidate has been guilty by an agent (other than his election agent) of any

corrupt practice specified in Part I of Schedule V which does not amount to any form of bribery other than treating as hereinafter explained or to the procuring or abetment of personation, and if the Commissioners further report that the candidate has satisfied them that—

(a) no corrupt practice was committed at such election by the candidate or his election agent, and the corrupt practices mentioned in the report were committed contrary to the orders and without the sanction or connivance of such candidate or his election agent, and

(b) such candidate and his election agent took all reasonable means for preventing the commission of corrupt practices at such election, and

(c) the corrupt practices mentioned in the said report were of a trivial, unimportant and limited character, and

(d) in all other respects the election was free from any corrupt practice on the part of such candidate or any of his agents,

then the Commissioners may find that the election of such candidate is not void.

Explanation.—For the purposes of this rule, “treating” means the incurring in whole or in part by any person of the expense of giving or providing any food, drink, entertainment or provision to any person with the object, directly or indirectly, of inducing him or any other person to vote or refrain from voting or as a reward for having voted or refrained from voting.

43. (1) At the conclusion of the inquiry, the Commissioners shall report whether the returned candidate or any other party to the petition who has under the provisions of these rules claimed the seat has been duly elected, and in so reporting shall have regard to the provisions of Rule 42.

Report of Commissioners and procedure thereon.

(2) The report shall further include a recommendation by the Commissioners as to the total amount of costs which are payable and the persons by and to whom such costs should be paid. Such recommendations may include a recommendation for the payment of costs to the Head Sirkar Vakil or a person acting under his instructions, attending in pursuance of an order made under Rule 41.

(3) The report shall be in writing and shall be signed by all the Commissioners. The Commissioners shall forthwith forward their report to Government who, on receipt thereof, shall issue orders in accordance with the report and publish the report in the Gazette, and the orders of Government shall be final.

44. If, either in the report or upon any other matter, there is a difference of opinion among the Commissioners, the opinion of the majority shall prevail, and their report shall be expressed in the terms of the views of the majority.

Form of Report. 45. When any charge is made in an election petition of any corrupt practice, the Commissioners shall record in the report—
Finding as to corrupt practices and persons guilty thereof.

(a) a finding whether a corrupt practice has or has not been proved to have been committed by any candidate or his agent, or with the connivance of any candidate or his agent, and the nature of such corrupt practice, and

(b) the names of all persons (if any) who have been proved at the inquiry to have been guilty of any corrupt practice and the nature of such corrupt practice with any such recommendations as they may desire to make for the exemption of any such persons from any disqualifications they may have incurred in this connection under these rules:

Provided that no person shall be so named in the report unless he has been given a reasonable opportunity of showing cause why his name should not be so recorded.

PART VIII.

SPECIAL PROVISION.

46. If any question arises as to the interpretation of these rules otherwise than in connection with an election inquiry held thereunder, the question shall be referred for the decision of Government and their decision shall be final.

PART IX.

MISCELLANEOUS.

47. Government may, from time to time, issue notifications for the safe custody, preservation, inspection, production and destruction of election papers in respect of the several constituencies.

Custody, etc., of election papers.

SCHEDULE I.
LIST OF CONSTITUENCIES.
[*Vide Rule 4 (1)*].

Name of constituency.	Class of constituency.	Extent of constituency.	No. of members.
1. Trivandrum	General Urban	The municipal town of Trivandrum as constituted under Regulation V of 1095.	1
2. Tovala	General Rural	The taluk of Tovala, the municipal town of Nagercoil and the portion of Vadasseri pakuthi in the Agastisvaram taluk lying outside the limits of the Nagercoil Municipality.	1
3. Agastisvaram	Do.	The taluk of Agastisvaram (excluding the Nagercoil Municipality and the portion of Vadasseri pakuthi outside the municipal limits) and the pakuthies of Manavalakkurichi and Kadiyapattanam in the Kalkulam taluk.	1
4. Kalkulam <i>cum</i> Vilavankod	Do.	The taluk of Kalkulam (excluding the pakuthies of Manavalakkurichi and Kadiyapattanam) and the taluk of Vilavankod.	1
5. Neyyattinkara	Do.	The taluk of Neyyattinkara.	1
6. Trivandrum <i>cum</i> Neduvangad	Do.	The taluk of Trivandrum (excluding the municipal town of Trivandrum) and the taluk of Neduvangad.	1
7. Chirayinkil	Do.	The taluk of Chirayinkil.	1

SCHEDULE I.
LIST OF CONSTITUENCIES.—(Contd).

Name of constituency.	Class of constituency.	Extent of constituency.	No. of members.
8. Quilon	General Rural	The taluk of Quilon.	1
9. Pattanapuram <i>cum</i> Shencottah	Do.	The taluks of Pattanapuram and Shencottah.	1
10. Kottarakara <i>cum</i> Kunnattur	Do.	The taluks of Kottarakara and Kunnattur.	1
11. Karunagapalli	Do.	The taluk of Karunagapalli.	1
12. Mavelikara <i>cum</i> Kartigapalli	Do.	The taluks of Mavelikara and Kartigapalli.	1
13. Ambalapuzha	Do.	The taluk of Ambalapuzha.	1
14. Pattanamtitta	Do.	The taluk of Pattanamtitta and the pakuthies of (1) Tiruvandur, (2) Pandanad, (3) Vadakkekara, (4) Mallappuzhasseri, (5) Aranmula, (6) Puttankavu, (7) Venmani, (8) Pantalamb Vadakkekara, (9) Chengannur, (10) Ala, (11) Cherianad, and (12) Puliur, in the taluk of Tiruvalla.	1
15. Tiruvalla	Do.	The taluk of Tiruvalla (excluding the 12 pakuthies mentioned against Pattanamtitta.)	1
16. Kottayam	Do.	The taluk of Kottayam.	1
17. Shertallai	Do.	The taluk of Shertallai.	1
18. Vaikam	Do.	The taluk of Vaikam and the pakuthies of Tirumaradi and Piravam in the Muvatupuzha taluk.	1

SCHEDULE I.
LIST OF CONSTITUENCIES—(Contd.)

Name of constituency.	Class of constituency.	Extent of constituency.	No of members
19. Changanachery <i>cum</i> Peermade	General Rural.	The taluks of Changanachery and Peermade	1
20. Minachil <i>cum</i> Devicolam	Do.	The taluks of Minachil and Devicolam.	1
21. Muvattupuzha <i>cum</i> Todupuzha	Do.	The taluk of Muvattupuzha (excluding the pakuthies of Tirumaradi and Piravam), and the taluk of Todupuzha.	1
22. Kunnatnad	Do.	The taluk of Kunnatnad.	1
23. Parur	Do.	The taluk of Parur.	1
24. The Travancore Planters	Planting.	Non-territorial.	1
25. The Travancore Jenmies	Jenmi.	Do.	1
26. Edavagai	Edavagai and Political Pensioners.	Do.	1
27. Commerce and Industry (South)	Commerce and Industry.	The Trivandrum Division and the taluks of Quilon, Kottarakara, Pathanapuram and Shencottah in the Quilon Division.	1
28. Do. (North)	Do.	The taluks of the Quilon Division (excluding the taluks of Quilon, Kottarakara, Pattanapuram and Shencottah) and the Divisions of Kottayam and Devicolam.	1

SCHEDULE II.

(Vide Rule 8).

QUALIFICATIONS OF ELECTORS.

1. For the purposes of this Schedule—

(a) "Previous year" means the Malabar year preceding that in which the electoral roll or the list of amendments thereto, as the case may be, for the time being under preparation is first published under these rules.

(b) "Elector" means a person whose name has been entered in the electoral roll.

(c) "Edavagai" means a compact area, recognised as such in the Government accounts, the whole or any portion of which area is exempt from payment of land revenue to Government.

(d) "Proprietor" means the owner of an Edavagai.

(e) "Registered holder" means a holder of Pandaravagai, Sri-pandaravagai, Kandukrishi or Sripadamvagai land the assessment or pattom on which may be recovered under Regulation I of 1068, and includes the holder of land belonging to any religious endowment the rents and other dues of which may, under Regulation III of 1079 be recovered under Regulation I of 1068.

(f) "Tenant" means a person who holds under a proprietor who is entitled to recover his rent under Regulation IV of 1068.

(g) "Jenmi" means a Jenmi as defined in Regulation V of 1071.

(h) "Kudiyar" means a person who holds lands on kanapattom as defined in Regulation V of 1071.

(i) "Graduate" means a person on whom a degree has been conferred by a university.

2. For the purpose of determining any claim to any qualification under this Schedule, the entries in the land revenue accounts and the rent rolls of the Edavagai or of religious endowments and the entries in the municipal records regarding the amounts of taxes assessed or paid shall be conclusive evidence of the facts stated therein.

GENERAL CONSTITUENCIES.

3. Every person who has a place of residence in the constituency and who has the further qualification hereinafter prescribed for an elector shall be qualified to be an elector for a general constituency.

4. A person shall be deemed to have a place of residence in a constituency if he—

(a) ordinarily lives in the constituency ; or

(b) has his family dwelling house in the constituency and occasionally occupies it; or

(c) maintains in the constituency a dwelling house ready for occupation in charge of servants and occasionally occupies it.

5. A person shall be qualified as an elector for the urban constituency who—

(a) was assessed in the previous year to a building or land tax of not less than one rupee or was assessed to professional tax ; or

(b) holds within the constituency one of the qualifications in respect of the holding of land hereinafter prescribed for an elector of a rural constituency ; or

(c) is a graduate of a recognised university in the British Empire, provided that he is not undergoing a course of instruction in any recognised institution ; or

(d) was assessed to income tax in the previous year ; or

(e) is a discharged, retired or pensioned military officer of the Nayar Brigade or of His Majesty's Army or Navy, residing in Travancore.

Explanation.—The expression “officer” in clause (e) does not include a “soldier” or a “private”.

6. A person shall be qualified as an elector for a rural constituency, who—

(a) is a registered holder or an inamdar of land the annual value of which is five rupees or more ; or

(b) is a tenant holding land the annual value of which is five rupees or more ; or

(c) is a kudiyan holding land the annual value of which is five rupees or more ;

(d) is a graduate of a recognised university in the British Empire, provided that he is not undergoing a course of instruction in any recognised institution ; or

(e) was in the previous year assessed in a municipality included in his constituency to a building or land tax of not less than three rupees or was assessed to professional tax , or

(f) was assessed to income tax in the previous year ; or

(g) is a discharged, retired or pensioned military officer of the Nayar Brigade or of His Majesty's Army or Navy, residing in Travancore.

Explanation I.—The expression “officer” in clause (g) of this paragraph does not include a “soldier” or a “private”.

Explanation II.—For the purpose of this paragraph the annual value shall be calculated in the following manner:—

(i) In the case of lands paying full assessment to Government, the assessment payable to Government for the lands together with any water rate payable for their irrigation shall be taken to be the annual value of such lands.

(ii) In the case of inam lands or lands held under any other favourable tenure wholly or partially free from assessment but held directly under Government, the full assessment which such lands would bear if they were not inam or subject to such favourable tenures together with any water rate which may be payable for their irrigation shall be taken to be the annual value of such lands.

(iii) In the case of a tenant, the annual rent shall be taken to be the annual value.

(iv) In the case of a kudiyan holding jenmom land, the annual value shall be the full assessment which the kanom holding would bear if it were pandarapattom land.

Explanation III.—In the case of lands where the whole or any portion of the assessment, rent or pattom is paid in paddy, the value of the paddy shall be calculated at eleven chackrams per para.

Explanation IV.—A person who holds in different constituencies lands falling under any one or two or all of the classes mentioned in clauses (a), (b) and (c) and whose combined land revenue or annual value or both is five rupees or more shall be deemed to be qualified to be an elector under this paragraph.

Explanation V.—Any person who holds lands falling under any two or all of the classes mentioned in clauses (a), (b) and (c) of this paragraph and whose combined annual value is five rupees or more shall be deemed to be qualified to be an elector under this paragraph.

7. If property is held or payments are made jointly by the members of a joint family or by joint pattadars, the family or joint holding shall be adopted as the unit for deciding whether under this Schedule the requisite qualification exists; and, if it does exist, the person qualified shall be the member authorised by a majority of the joint holders, or in the case of a joint family either a member so authorised or in the absence of such authorisation the manager thereof.

8. A person may be qualified either in his personal capacity or in the capacity of a representative of a joint family or of joint patta-dars, but not in both capacities.

9. Save as provided in paragraph 7 of this Schedule, no person shall be qualified as an elector in respect of any property unless he possesses the prescribed property qualification in his own personal right and not in a fiduciary capacity.

SPECIAL CONSTITUENCIES.

1. *Planters' Constituency.*

10. A person shall be qualified as an elector for a Planters' constituency if he is a member of any of the following associations:—

- (1) The South Travancore Planters' Association.
- (2) The Central Travancore Planters' Association.
- (3) The Mundakayam Planters' Association.
- (4) The Kannan Devan Planters' Association.

2. *Jemmies' Constituency.*

11. A person shall be qualified as an elector for a Jemmies' constituency if he has an annual income, as laid down in paragraph 12 of this Schedule, of not less than one thousand rupees per annum.

12. (a) For the purpose of the above paragraph, the income in the case of jenmom lands in the enjoyment of the Jenmi himself shall be taken to be equal to the full assessment that might be levied if the lands were pandarapattom lands; and

(b) in the case of jenmom lands demised on kanom, the income shall be taken to be the full assessment leviable thereon if the lands were pandarapattom lands.

13. In calculating the annual income of a Jenmi the income from any source other than jenmom lands shall not be taken into consideration.

14. (a) Where jenmom lands are registered in the name of a single holder, the name of that holder alone shall be entered in the electoral roll.

(b) Where jenmom lands are held by several persons as members of a joint family or as trustees of a Devaswom, the person qualified shall be the member authorised by a majority of the adult male members of such family or of such trustees, provided, however that, in the absence of such authorisation in the manner prescribed in regard to a joint family, the manager thereof shall be the person qualified.

3. *Edavagai Constituency.*

15. A person shall be qualified as an elector for an Edavagai constituency, who is a proprietor of an Edavagai or who is a political pensioner, and who,—

(a) if a proprietor, receives from the Edavagai an annual income of not less than one thousand rupees per annum ; or

(b) if a political pensioner, receives from the Government of Travancore, a political pension of not less than one thousand rupees in value per annum.

Explanation.—For the purpose of this paragraph, if the whole or any portion of the income is paid in paddy, the value of such paddy shall be calculated at twenty chackrams per para.

16. (a) Where an Edavagai is registered in the name of a single person or where the political pension is awarded to a single person, the name of such person shall be entered in the electoral roll.

(b) Where an Edavagai is held or a pension is received by several persons as members of a joint family, the person qualified shall be the member authorised by a majority of the adult male members of such family, provided, however, that in the absence of such authorisation, the manager thereof shall be the person qualified.

4. *The Commerce and Industry Constituency.*

17. A person shall be qualified as an elector for the Commerce and Industry constituency, if within the constituency he—

(a) is the owner of a factory which falls within the definition of a factory as defined in the Travancore Factories Regulation, V of 1089, which is situated in Travancore and in which work has been carried on during the previous year, or

(b) is a partner in a firm owning such a factory and has been nominated in writing by the firm for the purpose of voting in its behalf ; or

(c) is a director of a company as defined in Section 2 of Regulation I of 1092 and having a place of business in Travancore and a paid-up capital of not less than ten thousand rupees, and who has been nominated in writing for the purpose of voting in its behalf by a majority of the directors ; or

(d) is the principal officer of a company registered outside Travancore and having a place of business in Travancore and whose paid-up capital is not less than ten thousand rupees ; or

(e) is a banker, trader, or merchant whose income in the previous year was one thousand rupees per annum ; or

(f) is a partner or the principal officer of a firm whose income in the previous year was one thousand rupees per annum and who has been nominated in writing for the purpose of voting in its behalf.

18. Any person falling under paragraph 17 (a) or (b) of this Schedule and who is a member of any of the Associations mentioned in paragraph 10 of this Schedule shall not be qualified as an elector for the Commerce and Industry constituency.

SCHEDULE III.

[*Vide Rule 4 (2)*].

RULES FOR THE PREPARATION OF ELECTORAL ROLLS AND THE CONDUCT OF ELECTIONS.

PRELIMINARY.

1. "Elector" means a person whose name has been entered in the electoral roll.

PART I.

RULES FOR THE PREPARATION OF ELECTORAL ROLLS FOR THE ELECTION OF A MEMBER FOR ALL CONSTITUENCIES OTHER THAN THE PLANTING CONSTITUENCY.

CHAPTER I.

The Electoral Roll.

2. There shall be a separate roll for each constituency. The electoral roll for each constituency shall contain the following particulars, *viz.*, the elector's name, father's or karanavan's name, address and qualifications. It shall be maintained in Form I annexed and shall be divided into parts of each registration area comprised in the constituency and each part shall be divided into sections for each polling area within the registration area. Each polling area in a registration area shall be separately numbered and the electors in each polling area shall be numbered in one series.

3. The roll shall be kept in the vernacular in the taluk, provided that the Government may direct that any particular roll or part of a roll may be kept in any other language.

4 (a) Each municipality and each taluk excluding the municipal area in such taluk shall be a separate registration area.

(b) The President of the Municipal Council for each municipality and the Tahsildar for each taluk shall be the Registration Officers:

Provided, however, that, if a taluk forms part of two constituencies, then the Tahsildar of the taluk which bears the name of the constituency shall be the Registration Officer:

Provided also that any of the powers and duties of the Registration Officer may be performed and exercised by any deputy for the time being approved by the Government, and the provisions of this Part shall, in respect of the powers and duties to be exercised and performed by him, apply to such deputy so far as they apply to the Registration Officer.

5. Each registration area shall be divided into separate polling areas. The polling areas shall be—

(a) in municipalities, the wards or such other areas as the Municipal President may determine with the approval of the Municipal Council; and

(b) in non-municipal areas, such areas as the Registration Officer may determine, provided that the polling areas shall be so arranged as to give all electors such reasonable facilities for voting as are practicable in the circumstances and provided also that different polling areas may be prescribed for different constituencies in the same registration area.

6. (a) It shall be the duty of the Registration Officer to cause inquiry to be made and to prepare, or cause to be prepared, lists of all persons within his registration area appearing to be entitled to be registered as electors in the roll for each constituency. The lists shall be prepared in the form prescribed for the roll and shall also contain particulars of the amount of tax paid or the annual value of land held in the case of property qualifications.

(b) The preliminary rolls shall be prepared from these lists and printed. They shall be published by posting them in the office of the Registration Officer not later than the date fixed by the Government in this behalf. Copies of the rolls with the notices referred to in clause (c) of this paragraph shall also be issued as a supplement to the Gazette.

(c) With the preliminary roll the Registration Officer shall publish notices in Form II annexed specifying the mode in which and the time within which claims and objections are to be preferred and the date on, and the place at, which the Revising Authority will begin to sit for their disposal. The date fixed for the sitting of the Revising Authority shall not be later than the date fixed by the Government in this behalf.

7. Copies of the parts of the preliminary roll relating to each registration area shall be made available for inspection and sale in the case of municipal areas in the municipal offices and in the case of other areas in the offices of the Tahsildars concerned; and in rural areas, a copy of the part of the section relating to each pakuthi shall also be posted in the Proverthi Cutcherry or other conspicuous place in the pakuthi.

Claims and Objections.

8. (a) Any person who claims to be registered as an elector and who is not entered, or is entered in an incorrect place or manner, or with incorrect particulars, on the preliminary roll, and any person whose name is on the roll and who objects to the inclusion of his own name or of the name of any other person whose name is on the roll may prefer a claim or an objection to the Revising Authority. Such claims and objections shall respectively be sent in Forms III and IV annexed, to the Registration Officer so as to reach him on or before the date fixed by the Government in this behalf.

(b) Claims and objections may be preferred in person or sent by Anchal or Post.

(c) Claims and objections received after the prescribed date shall be rejected.

9. The Registration Officer may, of his own motion, remove from the rolls the names of persons whom he has reason to believe to be dead and also correct purely clerical or accidental mistakes and no other.

10. The Registration Officer shall, not later than the date fixed by the Government in this behalf—

(a) post in his own office lists of all claims and objections received in time and of corrections made by him of his own motion in Form V annexed, and

(b) send a copy of every notice of objection to the person to whose registration objection has been taken and wherever possible give intimation to the person concerned of the correction made by him of his own motion.

In the lists referred to in clause (a) and in the copy and intimation sent under clause (b), the Registration Officer shall give notice that the claims, objections and corrections will be taken into consideration by the Revising Authority at a place and on a date to be specified therein.

Revising Authority.

11. For each registration area, there shall be constituted a Revising Authority consisting of the Registration Officer as chairman and two non-official gentlemen to be nominated by the Peishkar of the Division.

12. The Revising Authority shall sit in open office on the day fixed and from day to day until all claims and objections are disposed of. Orders shall be passed in writing on each claim on objection, with reasons if a claim is rejected or an objection contested. The Revising Authority shall also pass final orders on the lists of corrections made by the Registration Officers of their

own motion. If any member of the Revising Authority is unable to attend a sitting, the Peishkar shall immediately nominate another person for such sitting. In case of a difference of opinion among the members, the opinion of the majority shall prevail.

Final Publication of Roll.

13. The Registration Officers shall correct the rolls in accordance with the orders of the Revising Authority and the final rolls shall be printed and published by posting them in the office of the Registration Officer not later than the date fixed by the Government in this behalf. If it is more convenient, the preliminary rolls together with lists and additions and corrections may be published as the final rolls. The lists of additions and corrections or, if it is more convenient, the entire roll as revised shall also be issued as a supplement to the Gazette. Copies of the parts of the lists or of the roll relating to each registration area shall also be made available for inspection and posted in pakhuties in the manner prescribed in paragraph 7 of this Schedule.

14. Two copies of the roll or part of the roll relating to his registration area shall be signed by each Registration Officer. One of them shall be kept in his office and the other forwarded to the Returning Officer for the constituency.

15. The Returning Officer shall combine the separate parts of each roll and form a complete roll for each constituency.

General.

16. Copies of the final roll (or of the preliminary roll with the lists of additions and corrections) relating to each registration area shall be made available for inspection and sale in the office of the Registration Officer. Complete sets of the final roll (or of the preliminary roll with the lists of additions and corrections) for the several registration areas shall be kept in the office of the Returning Officer for inspection and sale and for supply to the presiding officers at the polls.

17. The Registration Officer shall supply forms of claims and of notices of objection free on the application of any person.

18. Any notice which is required to be sent by the Registration Officer under this Part to any person shall be sufficiently sent by Anchal or Post to the address of that person as given by him for the purpose, or as appearing on the roll, or, if there is no such address, to his last known place of abode.

19. On the consideration of any claim or objection or other matter by the Revising Authority, any person appearing to be interested therein may appear and be heard either in person or by duly authorised agent.

CHAPTER II.

Returning Officers.

20. The Returning Officers for the constituencies mentioned in the first column of Schedule VI annexed shall be the persons respectively specified in the corresponding entry in the third column thereof.

21. (1) Any other person whom the Government may, by notification in the Gazette, appoint in this behalf, may, subject to the control of the Returning Officer, perform all or any of the functions of the Returning Officer in the constituencies respectively specified in the corresponding entry in the first column thereof :

Provided that no such person shall perform any of the functions of a Returning Officer which relate to the acceptance of a nomination paper or of a paper withdrawing candidature or to the scrutiny of nominations or to the counting of votes, unless the Returning Officer is unavoidably prevented from performing the same, in which case the said functions may be performed in any constituency by the person so appointed.

(2) References to the Returning Officer in these paragraphs shall, unless a contrary intention appears, be deemed to include any person when performing any duty or function which he is authorised to perform under sub-paragraph (1).

22. (1) On the issue of a notification of the Government calling upon a constituency to elect a member, it shall be the duty of the Returning Officer to prepare and publish a notice stating—

- (a) the number of persons to be elected ;
- (b) the constituencies for which they are to be elected ;
- (c) the date on which and the hour by which nominations should be presented to or received by the Returning Officer ;
- (d) the date on which the nomination papers will be taken up for scrutiny ;
- (e) the day on which, and the place or places where the votes of the electors will be taken, should there be a poll, and the hours during which the poll will be open, not being less than ten hours between 7 A. M. and 6 P. M.; and
- (f) the day on which, and the place and hour at which, the Returning Officer will commence the counting of the votes.

(2) The notice shall be published in the Gazette. The Returning Officer shall forthwith send copies of the notice to be posted within each constituency in the municipal offices and the offices of the Division Peishkar, Tahsildars and Sub-Magistrates concerned and in each rural polling station at the principal Anchal or Post Office and at the Proverthi Cutcherry.

(3) The Returning Officer may, for sufficient cause and with the previous consent of the Government, extend the period fixed for polling or postpone the time fixed for commencing the counting of votes.

Nomination of Candidates.

23. Printed copies of the nomination form in Form VI annexed with the following form of declaration printed on its back, *viz.*,

"I (A. B.) the candidate nominated on the reverse
~~do~~ ^{have appointed} hereby appoint C. D. (address) to be my election agent."

shall on application be supplied to any elector of the constituency at the office of the Returning Officer thereof.

24. On the last day appointed for the receipt of nomination papers, and immediately after the hour for their receipt is past, the Returning Officer shall make up a list, in Form VII annexed, of the nominations which appear to him *prima facie* to be valid and publish it on the notice board of his office with a notice that the nomination papers will be taken up by him for scrutiny on the date fixed in paragraph 22 (1) (d) at a place and at an hour to be specified by him.

25. On the presentation of a nomination paper, the Returning Officer may require the person or persons presenting the same to produce a copy of the electoral roll on which the candidate and his proposer and seconder are registered or of the necessary entries therein and shall satisfy himself that the name and number on the electoral roll of the candidate and his proposer and seconder as entered in the nomination paper are the same as those entered in the electoral roll. Where necessary he shall direct that the former be amended so as to be in accordance with the latter.

Scrutiny of Nominations.

26. On the date appointed for the scrutiny of nominations under sub-rule (2) of Rule 11, the candidates, their election agents, one proposer and one seconder of each candidate, and one other person duly authorised in writing by each candidate, and, except for the purpose of assisting the Returning Officer, no other person, may attend at such time and place as the Returning Officer may appoint, and the Returning Officer shall give them all reasonable facilities for examining the nomination papers of all candidates which have been delivered within the time and in the manner prescribed in Rule 11.

27. (1) The Returning Officer shall then examine the nomination papers and shall decide all objections which may be made at the time to any nomination, and may, either on such objection or on his

in paragraph 3, a list in Form No. VIII annexed of the names in alphabetical order of the candidates as given in the nomination papers.

Voting.

31. The poll shall commence at 7 A. M. and be kept open till 6 P. M. It may be closed for an hour between these limits at the discretion of the Returning Officer.

32. The Returning Officer may, for sufficient cause and with the previous consent of Government, postpone the date or extend the period fixed for polling.

33. The Returning Officer shall select for each constituency as many polling stations as he thinks necessary and shall appoint a presiding officer for each polling station and such other persons (hereinafter referred to as polling officers) to assist the presiding officer as he thinks necessary.

34. The presiding officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time, and shall exclude all other persons except—

(a) the polling officers, the candidates, and one agent of each candidate (hereinafter referred to as the polling agent) appointed in writing by the candidate and authorised in this behalf by the Returning Officer,

(b) the police or other public servants on duty, and

(c) such other persons as the presiding officer may from time to time admit for the purpose of identifying electors.

35. Subject to the provisions of paragraph 48 *infra*, no elector shall be admitted to vote outside the polling area under which his name appears on the electoral roll.

36. (1) The presiding officer shall close the polling station at the hour appointed for closing under paragraphs 31 and 32, so as to prevent the admission thereto of any elector after that hour.

(2) No ballot paper shall be issued after that hour, but any elector who has received his ballot paper before that hour shall be allowed a reasonable opportunity to record his vote.

37. Each polling station shall be furnished with such number of compartments in which electors can record their votes screened from observation, as the Returning Officer thinks necessary. As far as possible, separate compartments and separate entrances and exits shall be provided for women electors.

38. The Returning Officer shall provide at each polling station materials sufficient for the purpose of enabling electors to mark the ballot papers, as many ballot boxes as may be necessary, and copies

own motion, after such summary enquiry, if any, as he thinks necessary, refuse any nomination on any of the following grounds :—

(i) that the candidate is ineligible for election under Rule 5 or Rule 6 ;

(ii) that a proposer or seconder is a person whose name is not registered on the electoral roll of the constituency or is subject to any disability stated in Rule 7 ;

(iii) that there has been any failure on the part of the candidate or his proposer or seconder to comply with any of the provisions of Rule 12.

(2) For the purposes of this paragraph,—

(a) the production of any certified copy of an entry made in the electoral roll of any constituency shall be conclusive evidence of the right of any elector named in that entry to stand for election or to subscribe a nomination paper, as the case may be, unless it is proved that the candidate is disqualified under Rule 5 or Rule 6, or as the case may be, that the proposer or seconder is a person whose name is not registered on the electoral roll of the constituency or is subject to any disability stated in Rule 7 ; and

(b) where a person has subscribed whether as proposer or seconder a larger number of nomination papers than one the paper so subscribed which has been first received shall be deemed to be valid.

(3) Nothing contained in clause (ii) or clause (iii) of subparagraph (1) shall be deemed to authorise the refusal of the nomination of any candidate on the ground of any irregularity in respect of a nomination paper, if the candidate has been duly nominated by means of another nomination paper in respect of which no irregularity has been committed.

28. (1) The Returning Officer shall endorse on each nomination paper his decision accepting or rejecting the same and, if the nomination paper is rejected, shall record in writing a brief statement of his reasons for such rejection.

(2) The scrutiny shall be completed on the day appointed in this behalf under clause (b) of sub-rule (2) of Rule 11 and no adjournment of the proceedings shall be allowed.

29. On completion of the scrutiny of nominations and after the expiry of the period within which candidatures may be withdrawn under sub-rule (8) of Rule 11, the Returning Officer shall forthwith prepare a list of persons whose nominations have not been rejected and who have not withdrawn their candidature and cause it to be affixed in some conspicuous place in his office.

30. If the number of such persons is greater than one, the Returning Officer shall forthwith publish, in the manner prescribed

of the electoral roll or of such part thereof as contains the names of the electors entitled to vote at such station.

59. (1) Every ballot box shall be so constructed that the ballot papers can be introduced therein but cannot be withdrawn therefrom, without the box being unlocked. The presiding officer at any polling station, immediately before the commencement of the poll, shall show the ballot box empty to such persons as may be present in such station, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such manner as to prevent its being opened without breaking such seal, and shall place it in his view for the receipt of ballot papers and keep it so locked and sealed.

(2) Before the polling station is open for the recording of votes, the presiding officer shall read to such persons as may be present the provisions of Section 14 of the Election Offences and Inquiries Regulation, IX of 1097, and shall explain the substance thereof in the vernacular of the district.

40. (1) Every ballot paper shall be in Form IX annexed and shall have the names of the candidates as they appear in the nomination papers arranged in alphabetical order. If there are two candidates whose names are the same, they shall be distinguished by the addition of their occupation or in some other way. Ballot papers shall be printed in such language or languages as the Government may by an order direct.

(2) The ballot papers printed in each language shall be serially numbered, the serial number being printed on the face of the counterfoil and on the back of the ballot paper.

41. Immediately before a ballot paper is delivered to an elector, the number, name and description of the elector as stated in the electoral roll shall be called out, and the number and name of the elector shall be entered on the counterfoil. The presiding officer shall then initial the ballot paper on its back and deliver it to the elector, and a mark shall be placed on a copy of the electoral roll against the number of the elector, to denote that he has received a ballot paper, but without showing the particular ballot paper which he has received. On the counterfoil shall be entered the name of the constituency and the name or distinctive number of the polling station.

42. The elector, on receiving the ballot paper, shall forthwith proceed into one of the compartments in the polling station, and there mark his paper, and fold it up so as to conceal his vote and after showing to the presiding officer his (*i. e.*, the presiding officer's) initials thereon shall put his ballot paper so folded up into the ballot box. Every elector shall vote without undue delay and shall quit the polling station as soon as he has put his ballot paper into the ballot box.

43. (1) If the elector is unable to read the ballot paper or to mark it and applies for assistance in doing so, the presiding officer shall read it for him and, if so required, mark the ballot paper according to the directions of the elector and give it to him to be put into the ballot box.

(2) In the case of every elector whose ballot paper is marked in this manner by the presiding officer, a note shall be made on the corresponding counterfoil of Form IX by the Presiding Officer, of the reason why it was so marked.

44. (1) When a person presents himself to vote and at any time before a ballot paper is supplied to him, the presiding officer or polling officer may, of his own accord, and shall, if so required by a candidate or polling agent, put to such person any or all of the following questions :—

(i) Are you the person enrolled as follows (reading the whole entry from the roll)?

(ii) Have you already voted at the present election in this constituency and at a general election?

(iii) Have you already voted at this general election for the Legislative Council in any other general constituency?

And the person shall not be supplied with a ballot paper unless he answers the question or questions put to him and unless his answer to the first question is in the affirmative, the second question in the negative, and at a general election the third question also in the negative.

(2) Except as mentioned herein, every person whose name is found on the electoral roll shall be entitled to be supplied with a ballot paper.

45. If a person representing himself to be a particular elector named on the electoral roll applies for a ballot paper after another person has voted as such elector, the applicant shall, after duly answering such questions as the presiding officer may ask, be entitled to receive a ballot paper in the same manner as any other elector. Such ballot paper (hereinafter referred to as a tendered ballot paper) shall be of a colour different from the other ballot papers, and, instead of being put into the ballot box, shall be given to the presiding officer and endorsed by him with the name of the elector and his number on the electoral roll and the name or number of the electoral area to which the roll relates and shall be set aside in a separate packet and shall not be counted by the Returning Officer. The name of the elector and his number in the electoral roll and the name or distinctive number of the polling station to which the roll relates shall be entered in a list in Form X annexed, which shall

bear the heading "List of tendered votes". The person tendering such ballot paper shall sign his name and address on that list or affix his thumb impression thereto.

46. If any polling agent declares and undertakes to prove that any person by applying for a ballot paper has committed the offence of personation, the presiding officer may require such person to enter in the "List of challenged votes" which shall be in Form XI annexed his name and address, or, if he is unable to write, to affix his thumb impression thereto and may further require such person to produce evidence of identification. If such person on being questioned in the manner provided in paragraph 44 answers the first question in the affirmative and the other questions in the negative, he shall be allowed to vote after he has been informed of the penalty for personation. The presiding officer shall make a note of the circumstances and of his decision on the list of challenged votes.

47. An elector who has inadvertently dealt with his ballot paper in such a manner that it cannot conveniently be used as a ballot paper may, on delivering it to the presiding officer and satisfying him of the inadvertence, obtain another ballot paper in place of the spoilt paper, and the latter shall, together with its counterfoil, be marked as cancelled.

48. A presiding officer, polling officer or polling agent who is on duty at a polling station at which he is not entitled to vote shall, if he is certified by the Returning Officer of the constituency concerned to be entitled to vote at the election, be allowed to record his vote at that polling station. The name of the polling station at which he would otherwise have been entitled to vote shall be entered in the counterfoil of the ballot paper together with the other particulars to be entered therein.

49. (1) Such ballot paper shall be placed in an envelope and sealed by the presiding officer and returned with the certificate referred to in paragraph 48 to the Returning Officer who has granted the same, and such Returning Officer shall cause such vote to be included among the other votes given for the candidate designated by the elector.

(2) The certificate referred to in paragraph 48 shall be in the following form:—

FORM.

"Certified that.....entitled to vote at.....
for.....constituency has been employed in connection with
the election for.....constituency and is prevented from voting
at the said station and I have therefore authorised him to vote
at.....

Signature of Returning Officer.

50. The presiding officer of each polling station, as soon as practicable after the close of the poll, shall, in the presence of any candidates or polling agents who may be present, make up into separate packets and seal with his own seal and the seal of such candidates or agents as may desire to affix their seal—

(1) each ballot box in use at such station unopened but with the key (which should also be sealed in the same manner as the ballot box) attached ;

(2) the unused ballot papers ;

(3) the tendered ballot papers ;

(4) the spoilt ballot papers ;

(5) the marked copy of the electoral roll ;

(6) the counterfoils of the ballot papers ;

(7) the list of tendered votes ; and

(8) the list of challenged votes ;

and shall forward such packets to the Returning Officer.

51. The packets shall be accompanied by a statement in Form XII annexed made by the presiding officer, showing the number of ballot papers entrusted to him and accounting for them under the heads of ballot papers in the ballot box, unused, spoilt, and tendered ballot papers, and ballot papers dealt with under paragraph 48.

52. Subject to any directions given in that behalf by the Returning Officer, the packets and statements shall be forwarded by the presiding officer to the Returning Officer so as to reach him not later than the day and hour fixed for the counting of votes. Each packet shall be numbered and shall bear a note (in Form XIII annexed) as to its contents and the name of the polling station. Empty boxes need not be sent, but should be handed over to the Proverthicar or such other officer as the Returning Officer may direct. Where no vote has been recorded in any constituency, the presiding officer shall submit a *nil* report together with the statement in Form XII.

Counting of Votes.

53. The Returning Officer shall, as soon as may be practicable after the close of the poll, appoint a date which shall be not later than seven days from the date of the poll, and the time and place for the counting of votes, and shall give notice in writing thereof to all candidates and election agents.

54. (1) No person shall be allowed to be present at the counting of votes except the Returning Officer and such persons as he may appoint to assist him in counting the votes, and such other persons as have a right to be present under sub-rule (5) of Rule 14,

(2) No person shall be appointed to assist in counting the votes, who has been employed by or on behalf of any candidate for any purpose whatsoever connected with the election.

55. On the day and at the time appointed under paragraph 53 the Returning Officer shall, before he commences to count the votes, read the provisions of Section 14 of the Travancore Election Offences and Inquiries Regulation, to such persons as may be present, and shall then proceed as follows :—

(a) The ballot box or boxes relating to each polling station or the envelopes containing votes under paragraph 48 shall be opened one after another, and the Returning Officer shall take out the papers therefrom, count them or cause them to be counted, and record the number thereof in a statement. Such statement shall not be shown to any candidate or agent.

(b) The Returning Officer shall then mix together all the ballot papers so counted and totalled up and distribute them in convenient bundles to the persons appointed to assist in counting the votes.

(c) When the ballot papers have been so distributed, but not before, the Returning Officer shall allow the candidates and their agents reasonable opportunity to inspect, without handling, the ballot papers, and shall, on every ballot paper which is wholly or partially rejected, endorse the word "Rejected". If any candidate or agent present questions the correctness of the rejection, he shall also record on the ballot paper the grounds for the rejection. No candidate or agent shall be allowed to see the serial number on the back of any ballot paper.

(d) The Returning Officer shall, as far as practicable, proceed continuously with the counting of the votes; and shall, during any necessary intervals during which the counting has to be suspended, place the ballot papers, packets and other documents relating to the election under his own seal and the seals of such candidates or agents as may desire to affix them, and shall cause adequate precautions to be taken for their custody.

56. (1) A ballot paper shall be rejected if—

- (a) the number of votes recorded thereon exceeds one,
- (b) no vote is recorded thereon,
- (c) it is void for uncertainty, and
- (d) it bears any mark by which the elector can be identified.

(2) Except on the above mentioned grounds, a ballot paper shall not be rejected.

(3) The decision of the Returning Officer as to the validity of a ballot paper shall be final, subject only to reversal on an election petition.

57. The Returning Officer shall not open the sealed packets of the tendered votes, the marked copy of the electoral roll or the counterfoils of the ballot papers. He shall verify the statement submitted by the presiding officer under paragraph 51 by comparing it with the number of counted votes and rejected ballot papers, the unused ballot papers in his possession and the tendered votes list, shall then reclose and reseal each packet which has been opened by him, and shall record on each packet a description of its contents and the date of the election to which it refers.

58. The Returning Officer shall then prepare and certify a return in Form XIV annexed setting forth—

- (1) the result of the verification referred to in paragraph 57,
- (2) the names of the candidates for whom valid votes have been given,
- (3) the number of valid votes given for each candidate,
- (4) the name of the candidate elected,
- (5) the number of votes declared invalid, and
- (6) the number of tendered votes given,

and shall permit any candidate or any representative duly authorised under sub-rule (5) of Rule 14 to take a copy or an extract from such return,

Miscellaneous.

59. (1) The Returning Officer shall, after reporting the result of the election under Rule 14, forward a copy of the return made under paragraph 58 to the Secretary to the Legislative Council, who shall thereupon publish in the Gazette the name of the candidate elected.

(2) All the packets relating to the elections shall, subject to the control of the Government, remain in the custody of the Returning Officer.

60. The packets of ballot papers whether counted, rejected or tendered, and of the counterfoils thereof, or of the declaration papers, as the case may be, shall not be opened and their contents shall not be inspected or produced except under the order of a competent Court or of Commissioners appointed to hold an enquiry in respect of an election, but other documents relating to the election shall be open to inspection subject to such conditions as the Government may impose and to the payment of a fee of five rupees.

61. The packets aforesaid shall be retained for a period of one year and shall thereafter be destroyed subject to any direction to the contrary made by the Government, or by a competent Court or by Commissioners appointed to hold an enquiry in respect of an election.

PART II.

RULES FOR THE ELECTION OF A MEMBER FOR THE PLANTING CONSTITUENCY.

62. The Secretary of each of the Associations mentioned in paragraph 10 of Schedule II shall be the Registration Officer for the planting constituency :

Provided that any of the powers and duties of the Registration Officer may be performed and exercised by any deputy for the time being approved by Government, and the provisions of these paragraphs shall, in respect of the powers and duties to be exercised and performed by him, apply to such deputy so far as they apply to the Registration Officer.

63. The electoral roll shall be in Form XV—annexed and shall be kept in English.

64. It shall be the duty of the Registration Officer to collect the necessary information and to prepare a roll of persons appearing to be entitled to be registered as electors. Only persons who, on the date fixed by Government, are entitled to exercise all the rights and privileges of members of the associations concerned and who are not subject to any of the disqualifications enumerated in Rule 7 of the electoral rules shall be entered on the electoral roll.

65. Copies of the roll so prepared shall be posted in the office of the associations concerned not later than the day fixed by the Government in this behalf, along with a notice specifying the date on or before which claims and objections should reach the Registration Officer, such date not being later than the day fixed by Government in this behalf and the date on and place at which the Revising Authority will sit for their disposal. The date fixed for the sitting of the Revising Authority shall not be later than the date fixed by the Government in this behalf. Copy of the roll with the notice above referred to shall be published in the Gazette.

66. Claims and objections may be preferred in person or sent by Anchal or Post. Claims and objections received after the prescribed date shall be rejected.

67. The Registration Officer may of his own motion remove from the lists the names of persons whom he has reason to believe to be dead, and may make such other corrections as may be necessary.

68. The Registration Officer shall, not later than the date fixed by the Government in this behalf—

(a) publish lists of all claims and objections received in time and of corrections made of his own motion in the manner prescribed in paragraph 67, and

(b) send a copy of every notice of objection to the person to whose registration objection has been taken and give intimation to the person concerned of the corrections made of his own motion.

In the lists referred to in clause (a) and in the copy and intimation sent under clause (b) the Registration Officer shall give notice that the claims, objections and corrections will be taken into consideration by the Revising Authority at a place and on a date which shall be specified therein.

69. The Revising Authority shall be the Registration Officer and two members from the Associations concerned nominated for the purpose by the Commissioner of Devicolum.

70. Orders shall be passed by the Revising Authority in writing on each claim or objection with reasons if a claim is rejected or an objection contested. The Revising Authority shall also order such other corrections in the preliminary roll as may be necessary.

71. The Registration Officer shall correct the rolls in accordance with the orders of the Revising Authority and two printed copies of the rolls so corrected shall be signed by the Registration Officer. One of them shall be retained by him and the other forwarded to the Secretary to the Legislative Council.

72. The Registration Officer shall publish the final roll not later than the date fixed by the Government in this behalf in the manner prescribed in paragraph 65 above and shall keep printed copies thereof available for inspection and sale in his office. If it is more convenient, the preliminary roll together with a list of additions and corrections may be published as the final roll.

73. (a) Not later than thirty days before the date fixed by Government for the holding of an election for his constituency, the Returning Officer shall issue a notice stating—

(1) the name of the constituency ;

(2) the number of persons to be elected ;

(3) the date on which and the hours between which nominations should be presented to the Returning Officer ; and

(4) the day on which, the hours during which, and the place at which the poll will be taken.

(b) The notice shall be published—

- (1) in the office of the Returning Officer ;
- (2) in the Gazette ; and
- (3) in such newspapers as the Returning Officer may select.

Nomination of Candidates.

74. (1) The nomination of every candidate shall be made by means of a nomination paper in Form XVI annexed which shall, on application, be supplied by the Returning Officer to any elector whose name is on the electoral roll for the constituency.

(2) Every nomination paper shall be subscribed by two such electors as proposer and seconder and the candidate shall subscribe to a declaration on it expressing his willingness to stand for election and naming himself or some other person as his election agent.

(3) Every nomination paper shall be signed in the presence of the Registration Officer or of a Magistrate who shall attest the same and be sent to the Returning Officer by Anchal or Post registered.

75. Nomination papers which are not received by the Returning Officer before the date and the time appointed shall be rejected.

76. (a) On the day appointed for the receipt of nomination papers and immediately after the hour for their receipt is past the Returning Officer shall allow every candidate, his election agent and his proposer and seconder to examine the nomination papers of all candidates which have been received by him as aforesaid.

(b) The Returning Officer shall examine the nomination papers and shall decide all objections which may be made to any nomination paper on the ground that it is not valid under paragraph 74 and may reject, either of his own motion or on such objection, any nomination paper on such ground ; the decision of the Returning Officer shall in every case be endorsed by him on the nomination paper in respect of which such decision is given.

77. Immediately after the scrutiny and the acceptance or rejection of nomination papers in the manner described in the preceding paragraph are over, the Returning Officer shall make up a list of valid nominations and publish it on the notice-board of his office.

78. (1) A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Returning Officer not less than sixteen clear days before the date fixed for the recording of votes.

(2) The Returning Officer shall forthwith notify any such withdrawal and shall remove from the voting papers, if already printed, the name of the candidate who has withdrawn his candidature.

Voting.

79. No voter shall be allowed to vote in any other way than is herein provided.

80. Not less than fifteen clear days before the date fixed for the scrutiny and counting of votes, the Returning Officer shall issue through the Anchal or Post a declaration paper and a voting paper to each elector to the address entered against his name in the electoral roll, unless the elector has, since the publication of the roll, changed his address and intimated the fact in writing to the Returning Officer.

81. The declaration paper shall be in Form XVII and the voting paper in Form XVIII annexed. The same serial number shall be entered on the face of the declaration paper and on the back of the voting paper. To each voter shall be issued the declaration paper and the voting paper whose serial number corresponds to the number which the voter's name bears on the electoral roll.

82. Before the ballot papers are issued to an elector, the Returning Officer shall—

- (a) enter the name of the elector on the declaration paper ;
- (b) place his initials against the name of the elector concerned in the electoral roll, or the copy of it, used for the purpose of the election.

83. With the ballot papers, the Returning Officer shall send an envelope addressed to himself in Form XIX, a smaller envelope with the number of the voting paper entered on its face and a letter in Form XX annexed. The Returning Officer shall enter the number of the ballot paper at the left-hand bottom corner of the envelope in Form XIX.

84. Each elector, upon receipt of his ballot papers, if he desires to vote in the election, shall first sign the declaration in the declaration paper in the presence of a Magistrate who shall attest the signature as indicated on the form :

Provided that, if an elector resides more than five miles from the Court of the nearest Magistrate, he may have his declaration attested by any witness who knows him personally.

85. The elector shall thereafter record his vote on the voting paper by placing a mark in the form of a cross against the name of the candidate of his choice.

86. The elector shall then enclose the voting paper in the smaller envelope and stick it up and enclose the smaller envelope and the declaration paper in the larger envelope and send it by registered

Anchal or Post to the Returning Officer so as to reach him not later than the day and hour fixed in the notification published under paragraph 73 above:

Provided that, at his option, the elector may deposit the envelope in a ballot box which shall be provided at the office of the Returning Officer on the day fixed for the poll.

87. If an elector is incapacitated, from blindness or other physical cause, from voting in the manner prescribed above, it shall be competent to him to record his vote by the hand of any of the officers or other persons empowered to attest his declaration; and such officer or other person shall, on the declaration paper, certify the incapacity and attest the fact of his having been requested by the elector to mark the voting paper for him, and of its having been so marked by him in the presence of the elector.

88. An elector who has not received his ballot papers sent by Anchal or Post or whose ballot papers before their despatch back to the Returning Officer have been inadvertently spoilt in such manner that they cannot be conveniently used as ballot papers, or who has lost his ballot papers may, on his transmitting to the Returning Officer a declaration to that effect, signed by himself before a Magistrate, require the Returning Officer to send him new ballot papers in place of those not received, spoilt or lost:

Provided that, if an elector resides more than five miles from the Court of the nearest Magistrate, he may have his declaration attested by any witness who knows him personally; and if the ballot papers have been spoilt, the spoilt ballot papers shall be returned to the Returning Officer who shall cancel them on receipt. In every case when new ballot papers are issued, a mark shall be placed against the number of the elector's name in the roll to denote that new ballot papers have been issued in place of those not received, spoilt or lost.

89. No election shall be invalidated by reason that an elector has not received a voting paper, provided that a voting paper has been issued to him in accordance with these paragraphs.

90. The scrutiny of the ballot papers shall then take place. The envelopes received from voters by the Returning Officer shall first be arranged serially according to the numbers entered on them and shall then be opened one after another by the Returning Officer, or in his presence. The Returning Officer shall first examine whether the numbers on the declaration papers and the envelopes containing the voting papers are correct. If the Returning Officer is satisfied on this point and if the declaration and attestation are *prima facie*

regular, he shall file the declaration papers and put the envelopes containing the connected voting papers in a separate heap.

91. Where the Returning Officer is not satisfied that a declaration paper is the one sent out by him to the voter concerned or where the declaration or attestation is not in order, he shall endorse the word 'rejected' on the back of the declaration paper and keep it with the connected voting paper in a separate bundle.

92. The Returning Officer shall then open the envelopes containing the voting papers except those rejected under paragraph 91 and shall examine them and count the votes.

93. (a) The Returning Officer shall endorse the word 'Rejected' on every voting paper that he rejects and, where the rejection order is questioned by any candidate or agent, give brief reasons for his order. Rejected voting papers shall be kept separate.

(b) He shall count the voting papers accepted by him as valid, record the votes secured by each of the candidates in Form XXI annexed and declare the election of the candidate to whom most valid votes have been given.

94. (a) Upon the completion of the counting, the Returning Officer shall seal up in separate packets—

- (1) the counted voting papers ;
- (2) the rejected declaration papers and connected voting papers;
- (3) the voting papers rejected at the count ;
- (4) the file of declaration papers; and
- (5) the marked copy of the electoral roll.

(b) He shall also prepare and certify a return in Form XXII annexed and permit any candidate or his agent to take a copy of this return or of the return in Form XXI.

SCHEDULE IV.

[*Vide Rule 18*].

RETURN OF ELECTION EXPENSES.

1. Under the head of receipts, there shall be shown the name and description of every person (including the candidate), club, society or association from whom any money, security or equivalent of money was received in respect of expenses incurred on account of, or in connection with, or incidental to, the election, and the amount received from each person, club, society or association separately.

2. Under the head of expenditure there shall be shown—

(a) the personal expenditure of the candidates incurred or paid by him or his election agent, including travelling and all other personal expenses incurred in connection with his candidature ;

(b) the name, and the rate and total amount of the pay, of each person employed as an agent (including the election agent), clerk or messenger ;

(c) the travelling expenses and any other expenses incurred by the candidate or his election agent on account of agents (including the election agent), clerks or messengers ;

(d) the travelling expenses of persons, whether in receipt of salary or not, incurred in connection with the candidature, and whether paid or incurred by the candidate, his election agent or the person so travelling ;

(e) the cost, whether paid or incurred, of—

- (i) printing ;
- (ii) advertising ;
- (iii) stationery ;
- (iv) postage ;
- (v) telegrams ; and
- (vi) rooms hired either for public meetings or as committee rooms ;

(f) any other miscellaneous expenses whether paid or incurred.

NOTE.—(1) All expenses incurred in connection with the candidature whether paid by the candidate, his election agent, or any other person, or remaining unpaid on the date of the return are to be set out.

(2) For all items of five rupees and over, unless from the nature of the case (*e. g.*, travel by rail or postage,) a receipt is not obtainable, vouchers are to be attached.

(3) All sums paid but for which no receipt is attached are to be set out in detail with dates of payment.

(4) All sums unpaid are to be set out in a separate list.

* 3. The forms of declarations referred to in Rule 18 shall be as follow:—

I. Form of Declaration by Election Agent.

I, being the appointed election agent for
, a candidate for election in the constituency,
 do hereby solemnly affirm that the above return of election expenses
 is true to the best of my knowledge and belief, and that, except the

* As amended by Notification Dis. 154 of 25/Legis., dated 21.4.25.

expenses herein set forth, no expenses of any nature whatsoever have to my knowledge or belief been incurred in, or for the purposes of 's candidature.

Election Agent.

Solemnly affirmed before me.

(Magistrate).

II. *Form of Declaration by Candidate.*

I, being a candidate for election in the constituency, do hereby solemnly affirm that the above return of election expenses is true to the best of my knowledge and belief, and that, except the expenses herein set forth, no expenses of any nature whatsoever have to my knowledge or belief been incurred in, or for the purposes of my candidature.

Candidate.

Solemnly affirmed before me.

(Magistrate).

III. *Special Form of Declaration by Candidate under Rule 18, sub-rule (4).*

I, being a candidate for the election in the constituency, do hereby solemnly affirm that the return of election expenses signed by my election agent is (with the exceptions noted below) true to the best of my knowledge and belief, and that (with the exceptions noted below) no expenses of any nature whatsoever other than the expenses therein set forth have to my knowledge or belief been incurred in, or for the purposes of, my candidature.

Particulars of exceptions.

Candidate.

Solemnly affirmed before me.

(Magistrate).

SCHEDULE V.

[*Vide Rules 5, 7, 31, 42 and 45*].

The following shall be deemed to be corrupt practices for the purposes of these rules.

PART I.

1. A gift, offer or promise by a candidate, or his agent, or by any other person with the connivance of a candidate or his agent, of any gratifications to any person whomsoever, with the object, directly or indirectly, of inducing—

(a) a person to stand or not to stand as, or to withdraw from being, a candidate; or

(b) an elector to vote or refrain from voting at an election, or as a reward to—

(a) a person for having so stood or not stood or for having withdrawn his candidature; or

(b) an elector for having voted or refrained from voting.

Explanation.—For the purposes of this paragraph, the term “gratification” is not restricted to pecuniary gratifications or gratifications estimable in money, and includes all forms of entertainment and all forms of employment for reward; but it does not include the payment of any expenses *bona fide* incurred at or for the purposes of any election and duly entered in the return of election expenses prescribed by the rules.

2. Any direct or indirect interference or attempt to interfere on the part of a candidate or his agent or of any other person with the connivance of the candidate or his agent with the free exercise of any electoral right.

Explanation.—(1) Without prejudice to the generality of the provisions of this clause, any such person as is referred to herein who—

(a) threatens any candidate or voter or any person in whom a candidate or voter is interested, with injury of any kind; or

(b) induces or attempts to induce a candidate or voter to believe that he or any person in whom he is interested will become or will be rendered an object of divine displeasure or spiritual censure.

shall be deemed to interfere with the free exercise of the electoral right of such candidate or voter within the meaning of this clause.

(2) A declaration of public policy or a promise of public action or the mere exercise of a legal right without intent to interfere with an electoral right shall not be deemed to be interference within the meaning of this clause.

3. The procuring or abetting or attempting to procure by a candidate or his agent, or by any other person with the connivance of a candidate or his agent the application by a person for a voting paper, in the name of any other person, whether living or dead or in a fictitious name, or by a person who has voted once at an election for a voting paper in his own name at the same election.

Personation.

4. The publication by a candidate or his agent, or by any other person with the connivance of the candidate or his agent, of any statement of fact which is false and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate or in relation to the candidature or withdrawal of any candidate, which statement is reasonably calculated to prejudice the prospects of such candidate's election.

5. The incurring or authorising by a candidate or his agent of expenditure or the employment of any person by a candidate or his agent in contravention of the provisions of any notification of the Government issued under Rule 19 of the rules.

Authorisation of expenditure.

PART II.

1. Any act specified in Part I when done by a person who is not a candidate or his agent or a person acting with the connivance of a candidate or his agent.

Act under Part I.

2. The application by a person at an election for a voting paper in the name of any other person, whether living or dead, or in a fictitious name, or for a voting paper in his own name after he has already voted at such election.

Personation.

3. The receipt of, or agreement to receive, any gratification whether as a motive or a reward—

Bribery.

(a) by a person to stand or not to stand as, or to withdraw from being, a candidate, or

(b) by any person whomsoever for himself or any other person for voting or refraining from voting or for inducing or for attempting to induce any elector to vote or refrain from voting or any candidate to withdraw his candidature.

4. Any payment or promise of payment to any person whomsoever on account of the conveyance of an elector to or from any place for the purpose of recording his vote.

Payment for conveyance.

5. The hiring, employment, borrowing or using, for the purposes of the election, of any boat, vehicle or animal usually kept for letting on hire or for the conveyance of passengers by hire :

Hiring and use of public conveyances.

Provided that an elector may hire any boat, vehicle or animal or use any boat, vehicle or animal which is his own property to convey himself to or from the place where the vote is recorded.

6. The incurring or authorisation of expenses by any person other than a candidate or his election agent on account of holding any public meeting or upon any advertisement, circular or publication or in any other way whatsoever for the purpose of promoting or procuring the election of such candidate unless he is authorised in writing so to do by the candidate.

Incurring expense without authority.

7. The hiring, using or letting, as a committee-room or for the purpose of any meeting to which electors are admitted, of any building, room or other places where intoxicating liquor is sold to the public.

Hiring of liquor shops.

8. The issuing of any circular, placard or poster having reference to the election which does not bear on its face the name and address of the printer and publisher thereof,

Issue of circulars, &c., without printer's and publisher's names printed thereon.

SCHEDULE. VI.
(Vide Paragraph 20, Schedule III).
LIST OF RETURNING OFFICERS

Constituency.	Registration Areas included in the Constituency.	Returning Officer.
1	2	3
	<i>General Urban.</i>	
1. (i) Trivandrum	Municipal town of Trivandrum.	Dewan Peishkar, Trivandrum.
	<i>General Rural.</i>	
(ii) Kalkulam cum Vilavankod	<p>(a) Kalkulam Taluk (excluding pakuthies of Manavalakurichi and Kadiyapattanam and the municipal towns of Padmanabhapuram and Colachel).</p> <p>(b) Padmanabhapuram municipal town.</p> <p>(c) Colachel municipal town.</p> <p>(d) Vilavankod taluk (excluding the Kuzhittura municipal town.</p> <p>(e) Kuzhittura municipal town.</p>	Division Assistant Padmanabhapuram.
	<p>(a) Tovala taluk.</p> <p>(b) Nagercoil municipal town.</p> <p>(c) The portion of Vadaseri pakuthi in Agastisvaram taluk lying outside the limits of the Nagercoil municipality.</p>	
2. (i) Tovala	(a) Agastisvaram taluk including the Nagercoil municipality and the portion of the Vadaseri pakuthi outside the municipal limits.	
(ii) Agastisvaram	(b) The pakuthi of Manavalakurichi and Kadiyapattanam of Kalkulam taluk.	

LIST OF RETURNING OFFICERS—(contd).

Constituency.	Registration Areas included in the constituency.	Returning Officer.
1	2	3
	<i>General Rural.</i> —(contd).	
3. (i) Neyyattinkara	(a) Neyyattinkara taluk (excluding the Neyyattinkara municipal town). (b) Neyyattinkara municipal town.	Division Assistant, Trivandrum.
(ii) Trivandrum cum Neduvangal	(a) Trivandrum taluk (excluding the municipal town of Trivandrum). (b) Neduvangal taluk.	
(iii) Chirayinkil	(a) Chirayinkil taluk (excluding the Attingal municipal town). (b) Attingal municipal town.	
4. (i) Pattanapuram cum Shencottah	(a) Pattanapuram taluk. (b) Shencottah taluk (excluding the Shencottah municipal town). (c) Shencottah municipal town.	Dewan Peishkar, Quilon.
(ii) Karunagapalli	(a) Karunagapalli taluk (excluding the Kayankulam municipal town). (b) The portion of the Kayankulam municipal town falling within the Karunagapalli taluk.	
5. (i) Quilon	(a) Quilon taluk (excluding the Quilon municipal town). (b) Quilon municipal town.	* Dewan Peishkar, Quilon.
(ii) Kottarakara cum Kunnattur	(a) Kottarakara taluk. (b) Kunnattur taluk.	

* As amended by Notification C. No. 851 of 25/Legis, dated 9-5-25.

LIST OF RETURNING OFFICERS—(contd.).

Constituency.	Registration Areas included in the constituency.	Returning Officer.
1	2	3
6. (i) Tiruvalla	<p>(a) Tiruvalla taluk (excluding the pakuthies of—</p> <ol style="list-style-type: none"> 1. Tiruvanmandur, 2. Pandanad, 3. Vadakkekara, 4. Mallapuzhasseri, 5. Aranmula, 6. Puthenkavu, 7. Venmani, 8. Pantalarn Vadakkekara, 9. Chengannur, 10. Ala, 11. Cheriyamad and 12. Puliyur, and the Tiruvalla municipal town), <p>(b) Tiruvalla municipal town.</p>	Division Assistant, Chengannur.
(ii) Pattanamtitta	<p>(a) Pattanamtitta taluk.</p> <p>(b) The pakuthies of</p> <ol style="list-style-type: none"> 1. Tiruvanmandur, 2. Pandanad, 3. Vadakkekara, 4. Mallappuzhasseri, 5. Aranmula, 6. Puthenkavu, 7. Venmani, 8. Pantalarn Vadakkekara, 9. Chengannur, 10. Ala, 11. Cheriyamad and 12. Puliyur of Tiruvalla taluk. 	Division Assistant, Chengannur.

LIST OF RETURNING OFFICERS.—(contd).

Constituency.	Registration Areas included in the Constituency.	Returning Officer.
1	2	3
7. (i) Mavelikara <i>cum</i> Kartikapalli	(a) Mavelikara taluk (excluding the municipal towns of Mavelikara and Kayankulam). (b) Mavelikara municipal town. (c) Kartikapalli taluk (excluding the Haripad and Kayankulam municipal towns). (d) Haripad municipal town. (e) The portion of the Kayankulam municipal town falling within Mavelikara and Kartikapalli taluks.	Division Assistant, Alleppey.
(ii) Ambalapuzha	(a) Ambalapuzha taluk (excluding the Alleppey municipal town). (b) Alleppey municipal town.	
8. (i) Minachil <i>cum</i> Devicolam	(a) Minachil taluk. (b) Devicolam taluk.	Dewan Peishkar, Kottayam.
(ii) Muvattupuzha <i>cum</i> Todupuzha	(a) Muvattupuzha taluk (excluding the panchathies of Tirumaradi and Piravam). (b) Todupuzha taluk.	
9. (i) Kottayam	(a) Kottayam taluk (excluding the Kottayam municipal town). (b) Kottayam municipal town.	Division Assistant, Kottayam.
(ii) Changanacherry <i>cum</i> Peermade	(a) Changanacherry taluk (excluding the Changanacherry municipal town). (b) Changanacherry municipal town. (c) Peermade taluk.	

LIST OF RETURNING OFFICERS.—(contd).

Constituency.	Registration Areas included in the Constituency.	Returning Officer.
1	2	3
(iii) Vaikam	(a) Vaikam taluk (excluding the Vaikam municipal town). (b) Vaikam municipal town. (c) The pakuthies of Tirumaradi and Piravam in the Muvattupuzha taluk.	Division Assistant, Perumbavur.
10. (i) Shertallai	Shertallai taluk.	
(ii) Kunnatnad	(a) Kunnatnad taluk (excluding the Alwaye municipal town). (b) The portion of the Alwaye municipal town falling within the Kunnatnad taluk.	
(iii) Parur	(a) Parur taluk (excluding the Parur and Alwaye municipal towns). (b) Parur municipal town. (c) The portion of the Alwaye municipal town falling within the Parur taluk.	
	<i>Special.</i>	
1. Jenmies		} Dewan Peishkar, Quilon.
2. Edavagais		
3. Planters		Commissioner, Devicolum, Dewan Peishkar, Kottayam, Dewan Peishkar, Trivandrum.
4. Commerce and Industry (North)		
5. Commerce and Industry (South)		

FORM I.

(Vide Paragraph 2, Schedule III).

ELECTORAL ROLL FOR			CONSTITUENCY.	
Part		Registration area		
Section		Polling area No.	Polling station	
Serial Number.	Name.	Father's or Kara- navan's name.	Address (village or street and door number).	Head of Qualifi- cation.
(1)	(2)	(3)	(4)	(5)

FORM II.

(Vide Paragraph 6 (c), Schedule III).

NOTICE.

The preliminary electoral roll of voters for the Registration Area is herewith published for general information.

Any person who claims to be entered in this roll and who is not entered in it or is entered in an incorrect place or manner or with incorrect particulars may put in a claim to the Registration Officer to have his name entered, or the registry corrected.

Any person whose name is on the roll and who objects to the correctness of the entry or to the inclusion of his own name or of the name of any other person whose name is on the roll may prefer an objection to the Revising Authority.

Claims shall be preferred in Form III and objections in Form IV appended to this notice. Copies of the forms will be supplied free by the Registration Officer on application.

Claims and objections may be presented to the Registration Officer at any time during office hours or sent by ahal or post, but must reach him on or before

Claims and objections which are not preferred in proper form or are not received by the date prescribed will be rejected.

All claims and objections received in time and in proper form will be heard by the Revising Authority at on

Registration Officer.

FORM III.

(Vide Paragraph 8 (a), Schedule II).

NOTICE OF CLAIM FOR CORRECTION OF REGISTRY.
REGISTRATION.

To

The Revising Authority of

Registration Area.

Sir,

I hereby give you notice that I claim to have the registry of my
name corrected
entered in the roll of electors for the constituency of
as follows :—

Name in full of claimant and father's or karanavan's name.	Address (village or street and door number).	Head of quali- fication.	Amount of rental value or tax paid.
1	2	3	4

I declare that I attained the age of 21 years on

*Date.**Signature of Claimant.*

FORM IV.

(Vide Paragraph 8 (a), Schedule III).

NOTICE OF OBJECTION TO REGISTRATION.

To

The Revising Authority of Registration Area.

Sir,

I hereby give you notice that I object to the name of the person mentioned and described below being retained in the electors' roll for the polling area of in the registration area of for the constituency of

Name of person objected to.	Number in preliminary roll.	Nature of objection.
1	2	3

*Date.**Signature of Objector.*

Address

Polling area and number in preliminary roll.

FORM V.

(Vide Paragraph, 10 (a), Schedule III).

LIST OF CLAIMS AND OBJECTIONS.

(a) The following persons have put in claims to be registered as electors (or to have the registry of their names corrected) on the roll for the constituency of

Polling area.	Name of claimant.	Address.	Head of qualification.

(b) The following objections have been received regarding entries in the roll for the constituency of

Polling area.	Name of objector and number on roll.	Name of person objected and number on roll.

(c) The following corrections have been made by the Registration Officer of his own motion in the roll for the constituency of

Polling area.	Number on roll.	Nature of corrections.

The above claims and objections will be heard and corrections finally considered by the Revising Authority on.....at.....

Registration Officer.

FORM VI.

(Vide Paragraph 23, Schedule III).

NOMINATION PAPER.

Name of the constituency for
 which the candidate is nominated
 Name of candidate
 Father's or karanavan's name
 Age
 Address
 Constituency of the electoral roll
 of which the candidate is registered as an elector
 Number of the candidate in the
 electoral roll of the constituency
 in which he is registered as an
 elector
 Name of the proposer
 Number of the proposer in the
 electoral roll of the constituency
 Signature of the proposer
 Name of the seconder
 * Number of the seconder in the
 electoral roll of the constituency
 Signature of the Secunder

DECLARATION BY CANDIDATE.

I hereby declare that I agree to this nomination.

Date.....

Signature of candidate......

Where the electoral roll is sub-divided and separate serial numbers are assigned to the electors entered in each sub-division, a description of the sub-division in which the name of the person concerned is entered must also be given here.

(To be filled in by the Returning Officer or other authorised person)

CERTIFICATE OF DELIVERY.

Serial Number.—This nomination paper was delivered to me at my office at (date and hour)

.....
Returning Officer or other authorised person.

CERTIFICATE OF SCRUTINY.

I have scrutinised the eligibility of the candidate, the proposer and the seconder, and find that they are respectively qualified to stand for election, to propose and to second the nomination.

.....
Returning Officer or other authorised person.

N. B.—This nomination paper will not be valid unless it is delivered to the Returning Officer, or other person authorised to receive it, at the office before 3 p. m. on110 .

FORM VII.

(Vide Paragraph 24, Schedule III).

PRELIMINARY LIST OF NOMINATIONS.

1. Serial number.
2. Name of candidate.
3. Father's or karanavan's name.
4. Occupation and address.
5. Name of proposer.
6. Name of seconder.

Note. The nomination papers will be taken up for scrutiny at

A. M.

P. M.

on the day of at (place)

Returning Officer.

FORM VIII.

(Vide Paragraph 30, Schedule III).

FINAL LIST OF CANDIDATES FOR ELECTION.

... .. Constituency. Legislative Council.
 Serial number. Name of candidate. Address
 of candidate.
 1.
 2.
 3.
 4. etc.

Note. The poll will be taken on the day of
 110 between and
 at the polling stations already notified.

Returning Officer.

FORM IX.

(Vide Paragraph 40 (1), Schedule III).

BALLOT PAPER.

Counterfoil. Serial No.	Outerfoil. Front.	
Constituency	Names of candidates.	Mark showing the elector's choice.
Number of polling area and name of poll- ing station.....		
Number and name of elector on electoral roll		

N. B. Please see instructions on the back.

BACK OF OUTERFOIL.

Instructions.

- (1) The number of members for whom you may vote is only one.
- (2) Place a cross mark thus x against the name of the candidate for whom you wish to vote.
- (3) The mark should be placed against not more than one name.

Serial No.

FORM X.

(Vide Paragraph 45, Schedule III).

LIST OF TENDERED VOTES.

Polling Station.....

Name of constituency.	Name of Elector.	Number in Electoral Roll.	Number of votes recorded.	Signature of elector if literate or thumb impression of elector if illiterate, and address.

FORM XI.

(Vide Paragraph 46, Schedule III).

LIST OF CHALLENGED VOTES.

Polling Station... ..

Number on Electoral Roll.	Name.	Signature of elector if literate or thumb impression of elector if illiterate.	Name of identifier, if any.

*Order of the Presiding Officer in each case.**Presiding Officer.*

FORM XII.

(Vide Paragraph 51, Schedule III).

Statement sent by the Presiding Officer at
 in the taluk of _____ after the polling on _____ 110
 for the _____ Constituency.

Description.	Number received.	Number of ballot papers in box or packet.	Number unused.	Number spoilt.	Ballot papers dealt with under paragraph 48.	Balance.
Ordinary ballot paper						
Tendered ballot paper						

Presiding Officer.

FORM XIII.

(Vide Paragraph 52, Schedule III).

NOTE OF CONTENTS.

Name of polling Station.	Number of ballot box or packet.	Number of ballot paper in box or packet.
Total.		

Presiding Officer.

FORM XIV.

(Vide Paragraph 58, Schedule III.)

Return showing results of the election for
Constituency.

Names of candidates for whom votes have been given.	Number of valid votes.
A	
B	
C	
D	
E	
F	
Number of valid votes.	
Number of votes declared invalid.	
Number of tendered votes.	

(I have verified the statements forwarded by the Presiding Officers
and found them ^{correct} to contain the following errors).

I do hereby declare that the following candidate has been duly elected.

Returning Officer.

FORM XV.

(Vide Paragraph 63, Schedule III.)

ELECTORAL ROLL.

Serial Number.	Name of indi- vidual or firm.	Father's name in the case of individuals.	Address in full.
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FORM XVI.

(Vide Paragraph 74, Schedule III.)

NOMINATION PAPER.

1. Name of candidate.
2. Father's name.
3. Age.
4. Address and occupation.
5. Signature of proposer and number on electoral roll.
6. Signature of seconder and number on electoral roll.

CANDIDATE'S DECLARATION.

I declare that I am willing to stand for election and that I have
appointed... .. as my election agent.

SIGNATURE OF CANDIDATE,
Signature of Registration Officer.

INSTRUCTION.

Nomination papers which are not received by the Returning
Officer before the day of 192 shall be invalid.

FORM XVII.

(*Vide Paragraph 81,
Schedule III.*)

DECLARATION PAPER.

Constituency. Election.

Serial No.

Elector's name and number on
the roll

ELECTOR'S DECLARATION.

I (name in full and designation) declare that I am an elector for this constituency and have signed no other voting paper at this election for this constituency.

Signature of elector.

Address.

ATTESTATION.

I declare that the above signature was affixed in my presence by who is personally known to me (or who has been identified to my satisfaction).

Date Signature.

Station

Designation and address.

FORM XVIII.

(*Vide Paragraph 81,
Schedule III.*)

BALLOT PAPER.

Voting paper.

Constituency. Election.

Names of candidates.

FORM XIX.

(*Vide Paragraph 83, Schedule III.*)

FACE OF ENVELOPE.

Legislative Council Election.

Constituency

Poll on

To

The Returning Officer,

... .. Constituency,

.....(Station and address).

Not

FORM XX.

(Vide Paragraph 83, Schedule III).

LETTERS OF INTIMATION.

.....Constituency.

Sir,

The person whose names are printed on the voting paper sent herewith have been nominated as candidates for the Legislative Council. Should you desire to vote at this election, I have to request that you will—

*(a) first sign the declaration paper in the presence of a Magistrate and obtain his attestation as indicated on the form ;

(b) then mark your vote in the column provided for the purpose in the voting paper ;

(c) enclose the voting paper in the smaller envelope ; and

(d) put the smaller envelope and the declaration paper in the envelope addressed to me and return it to me by registered aunchal or post so as to reach me not later than A. M./P. M. on the day of 192 .

Station

Date

Returning Officer.

* NOTE.—If you reside more than five miles from the Court of the nearest Magistrate, you may have your declaration attested by any witness who knows you personally.

FORM XXI.

RESULTS OF THE POLLING.

(Vide Paragraph 93 (b), Schedule III).

Name of candidate.	Number of votes recorded in his favour.
A	
B	
C	
D	
Total number of valid votes	
Total number of invalid votes	

I declare that

has been duly elected.

*Signature.**Returning Officer.*

FORM XXII,
RETURN OF RETURNING OFFICER.
(*Vide Paragraph 94 (b), Schedule III*).

Total number of electors on roll.	Number of ballot papers issued originally.	Number issued in place of ballot papers reported as not received, spoiled or lost.	Number of ballot papers received.	Number of declaration papers and connected voting papers rejected.	Number of voting papers rejected at the count.	Number of voting papers counted.	Number of declaration papers filed separately.	Remarks.
1	2	3	4	5	6	7	8	9

Returning Officer.

NOTIFICATION.

R. Dis. No. 41 of 25/Legislative.

Under paragraph 4 (b) of Schedule III of the Legislative Council Electoral Rules issued under date the 12th January 1925, the Government have been pleased to approve the appointment of the persons named at foot as (deputy) Registration Officers and their exercising the powers and performing the duties of Registration Officers in the Municipalities mentioned against their names, instead of the Presidents of those Municipal Councils, in respect of all classes of constituencies.

<i>Designation.</i>	<i>Municipal area.</i>
1. Vice President, Municipal Council, Kottayam ...	Kottayam.
2. Senior official Councillor, Municipal Council, Shencottah. ...	Shencottah.
3. Tahsildar, Kartigapalli taluk ...	Haripad.
4. Senior official Councillor, Municipal Council, Alwaye. ...	Alwaye.
5. Vice President, Municipal Council, Parur ...	Parur.

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 26th January 1925. } *Chief Secretary to Government,*

NOTIFICATION.

R. Dis. 154 of 25/Legislative.

Under Section 7 of Regulation II of 1097, the Government of Her Highness the Maha Rani Regent are pleased to make the following amendment to the Legislative Council Electoral Rules published under date the 12th January 1925, in the Government Gazette dated the 13th January 1925 :—

Substitute the following for paragraph 3 of Schedule IV :—

“(3) The forms of declarations referred to in Rule 18 shall be as follow :—

I. Form of Declaration by Election Agent.

I,being the appointed election agent fora candidate for election in the constituency, do hereby solemnly affirm that the above return of election expenses is true to the best of my knowledge and belief and that, except the expenses herein set forth, no expenses of any nature whatsoever have to my knowledge or belief been incurred in, or for the purposes of’s candidature.

Election Agent.

Solemnly affirmed before me

Magistrate.

II. Form of Declaration by Candidate.

I,being a candidate for election in theconstituency do hereby solemnly affirm that the above return of election expenses is true to the best of my knowledge and belief, and that, except the expenses herein set forth, no expenses of any nature whatsoever have to my knowledge or belief been incurred in, or for the purposes of my candidature.

Candidate.

Solemnly affirmed before me.

Magistrate.

III. Special Form of Declaration by Candidate under Rule 18, sub-rule (4).

I,being a candidate for the election in theconstituency do hereby solemnly affirm that the return of election expenses signed by my election agent is (with the exceptions noted below) true to the best of my knowledge and belief, and that (with the exceptions noted below)

no expenses of any nature whatsoever other than the expenses therein set forth have to my knowledge or belief been incurred in, or for the purposes of, my candidature.

Particulars of exceptions.

Solemnly affirmed before me.

Candidate.

Magistrate.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 21st April 1925. } *Chief Secretary to Government.*

NOTIFICATION.

R. O. C. No. 851 of 25/Legislative.

Under Section 7 of Regulation II of 1097, the Government of Her Highness the Maha Rani Regent are pleased to make the following amendments to Schedule VI of the Travancore Legislative Council Electoral Rules issued under date the 12th January 1925, and published in the Government Gazette dated the 13th January 1925 :—

“In Column 3 of Schedule VI, substitute “Dewan Peishkar, Quilon,” for “Division Assistant, Quilon” against item No. 5 in column 1.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 9th May 1925. } *Chief Secretary to Government.*

NOTIFICATION.

R. Dis. No. 215 of 1925/Legislative.

In exercise of the powers conferred on them by Rule 18 (5) of the Travancore Legislative Council Electoral Rules dated the 12th January 1925, the Government of Her Highness the Maha Rani Regent are pleased to prescribe the following rule to regulate the grant of copies of the returns of election expenses and the declarations made in respect of them.

RULE.

Certified copies of the returns of election expenses and the declarations made in respect of them authenticated by the Returning Officer or any person authorised by him for the purpose shall be given on payment of the same fees as are prescribed for the grant

of copies of revenue records in Notification Dis. No. 756 of 21/Revenue, issued under date the 26th July 1921, at page 733 of the Land Revenue Department sheet of the Government Gazette dated the 2nd August 1921, as amended by Notifications Dis. No. 1046 of 23/Revenue, dated the 22nd August 1923 and Dis. No. 1217 of 23/Revenue, dated the 20th September 1923.

(By order),

Huzur Cutcherry,
Trivandrum, 21st May 1925. }

T. P. RAMASUBBA AIYAR,
Secretary to Government.

NOTIFICATION.

D. Dis. No. 232 of 25/Legislative.

In exercise of the powers conferred by Rule 18 (1) of the Travancore Legislative Council Electoral Rules, issued under date the 12th January 1925, and published in Part II of the Government Gazette dated the 13th January 1925, the Government of Her Highness the Maha Rani Regent are pleased to prescribe Form No. I for the return of election expenses to be lodged by every person who has been nominated as a candidate for election to the Travancore Legislative Council.

The returns shall be accompanied by the forms prescribed in Schedule IV of the said Rules as amended by Government Notification R. Dis. No. 154 of 25/Legis., dated the 21st April 1925, and published at page 389 of the Government Gazette dated the 28th April 1925.

2. In pursuance of Rule 18(6) of the said Rules, Form No. II is prescribed for the purpose of maintaining a record of election expenses by the Returning Officers, and the time for which such record should be preserved is fixed at six years.

(By order),

Huzur Cutcherry,
Trivandrum, 30th May 1925. }

K. NARAYANAN PANDALAY,
Ag. Chief Secretary to Government.

TRAVANCORE LEGISLATIVE COUNCIL.

FORM No. 1.

[Vide Rule 18 (1)].

RETURN OF ELECTION EXPENSES

For the constituency.

Receipts.	Rs.	Expenditure.	Rs.	Voucher No.
Received of A. B., candidate for the above constituency		(A) The personal expenditure of the candidate incurred or paid by him or by his election agent on his behalf including travelling and all other personal expenses incurred in connection with his candidature.		
(Or when the candidate is his own election agent)				
Paid by me, A. B., candidate for the above constituency.		Paid by me, C. D., as election agent.		
Received of --		(Or when the candidate is his own election agent)		
(1)		Paid by me, A. B., candidate as my own election agent.		
(2)		(1) On —		
(3)		(2) On —		
(4)		(3) On —		
etc., etc.		(4) On —		
		(1) Paid to.....on.....		
		(2) "on.....		
		(3) "on.....		
		(4) "on.....		
		etc., etc.		
Total Receipts ..				
(Here set out the name and description of every person, club, society or association, whether the candidate or not, from whom any money, securities or equivalent of money was received in respect of expenses incurred on account of or in connection with or incidental to the above election. The amount received from each such person, club, society, etc., to be shown separately).		Details of all expenditure incurred by or on behalf of the candidate whether in payment for personal services rendered on account of hotel bills, for travelling whether by rail or in hired conveyance, or for the purchase of books or election literature, etc., should be shown, either in the account or in a separate list annexed to and referred to in the account.		
		(B) The name and the rate and total amount of the pay of each person employed as an agent (including the election agent), clerk or messenger.		

Receipts.	Rs.	Expenditure.	Rs.	Voucher No.
		<p>Received by me, C. D., as election agent for A. B.</p> <p>(When the candidate is his own election agent, the above item will be omitted).</p> <p>(1) Paid to.....as sub-agent at.....</p> <p>(2)</p> <p>(3)</p> <p>(4) etc.</p> <p>(The name and description of each sub-agent and any sum paid to him must be set out separately).</p> <p>(1) Paid to.....as polling agent at the polling station of.....</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>(1) Paid to.....as clerk for.....days' services.</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>(1) Paid to.....as messenger for.....days' services</p> <p>(2)</p> <p>(3)</p> <p>(4) etc.</p> <p>(The name and description of every agent, clerk and messenger, and the sum paid to each, must be set out separately either in the account or in a separate list annexed to and referred to in the account with the receipted vouchers of the person employed).</p> <p>(C) The travelling expenses and any other expenses incurred by the candidate or his election agent on account of agents (including the election agent), clerks or messengers;</p> <p>Received by me for travelling expenses as election agent</p> <p>(1) On.....Rs.....</p> <p>(2) On.....Rs.....</p> <p>(3) On.....Rs.....</p> <p style="text-align: right;">Total ...</p> <p>(If the candidate is his own election agent, leave out the above items).</p>		

Receipts.	Rs.	Expenditure.	Rs.	Voucher No.
		<p>(1) Paid to .....sub agent of the polling area of.....as travelling expenses.</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>(The name and description of every sub-agent or polling agent and the sum paid to each on account of travelling or any other expenses must be set out separately either in the account or in a separate list annexed to and referred to in the account, which should include purchase of tickets by rail, hire of vehicles or refreshments provided).</p> <p>(1) Paid to.....as clerk for travelling expenses.</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>(The name and description of every clerk and the sum paid to him on account of travelling or any other expenses must be set out separately either in the account or in a separate list annexed to and referred to in the account which should include purchase of tickets by rail, hire of vehicles or refreshments provided).</p> <p>(1) Paid to.....as messenger for travelling expenses.</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>(The name and description of every messenger and the sum paid to him on account of travelling or any other expenses must be set out separately either in the account or in a separate list annexed to and referred to in the account, which should include purchase of tickets by rail, hire of vehicles or refreshments provided).</p> <p>(D) The travelling expenses of persons, whether in receipt of salary or not, incurred in connection with the candidature, and whether paid or incurred by the candidate, his election agent or the person so travelling;</p>		

Receipts.	Rs.	Expenditure.	Rs.	Voucher No.
		<p>(Under this head should be included any payments made by the candidate, or by the election agent on account of any person who travels in connection with the candidature other than persons whose travelling expenses have been shown in the statement under C above).</p> <p>(E) The cost, whether paid or incurred, of—</p> <ul style="list-style-type: none"> (i) printing, (ii) advertising, (iii) stationery, (iv) postage, (v) telegrams, and (vi) rooms hired for public meetings or as committee rooms. <p>(i) Paid on account of printing</p> <ul style="list-style-type: none"> (1) To.....on..... (2) To.....on..... (3) To.....on..... (4) To.....on..... <p style="text-align: right;">Total printing...</p> <p>(The name and description of each person and the nature of the goods supplied, or the work and labour done by each, must be set out separately either in the account or in a separate list annexed to and referred to in the account with receipted vouchers for all sums above Rs. 5).</p> <p>(ii) Paid on account of advertising.</p> <ul style="list-style-type: none"> (1) To.....on..... (2) To.....on..... (3) To.....on..... (4) To.....on..... <p style="text-align: right;">Total advertising</p> <p>(The name and description of each person and the nature of the goods supplied, or the work and labour done by each, must be set out separately either in the account or in a separate list annexed to and referred to in the account with receipted vouchers for all sums above Rs. 5).</p>		

Receipts.	Rs.	Expenditure.	Rs.	Voucher No.
		<p>(iii) Paid on account of stationery</p> <p>(1) To.....on.....</p> <p>(2) To.....on.....</p> <p>(3) To.....on.....</p> <p>(4) To.....on.....</p> <p>Total stationery</p> <p>(The name and description of each person and the nature of the goods supplied, or the work and labour done by each, must be set out separately either in the account or in a separate list annexed to and referred to in the account with receipted vouchers for all sums above Rs. 5).</p> <p>(iv) Paid on account of postage (Lump sum may be shown).</p> <p>(v) Paid on account of telegrams (Lump sum may be shown).</p> <p>(vi) Paid for the hire of rooms.</p> <p>(A room hired for a public meeting or for a committee room or for an office must be named or described so as to identify it; and the name and description of every person to whom any payment was made for each such room, together with the amount paid, must be set out separately either in the account or in a separate list annexed to and referred to in the account).</p> <p>(F) Any other miscellaneous expenses whether paid or incurred.</p> <p>Paid to.....on.....</p> <p>to.....on.....</p>		

Receipts.	Rs.	Expenditure.	Rs.	Voucher No.
		<p>(The name and description of each person to whom any sum is paid, and the reason for which it was paid to him, must be set out separately either in the account or in a separate list annexed to and referred to in the account).</p> <p>In addition to the above, I am aware, as election agent for (A. B.), of the following disputed and unpaid claims, namely:—</p> <p>Disputed claims by..... for.....</p> <p>(Here set out the name and description of each person whose claim is disputed, the amount of the claim and the goods, work or other matter on the ground of which the claim is based).</p> <p>Unpaid claims by..... for...</p> <p>(Here state the name and description of each person to whom any such claim is due, and the amount of the claim and the goods, work and labour or other matter on account of which the claim is due.)</p> <p style="text-align: right;">Grand Total.</p>		

Signature of the Election Agent.

Signature of the Candidate.

Declarations as in the Form given in Schedule IV to the Electoral Rules, issued under date the 12th January 1925, as amended by Notification R. Dis. No. 154 of 1925 Legis., of the 21st April 1925, and published at page 389 of Part II of the Government Gazette dated the 28th April 1925.

NOTIFICATION.

R. O. C. No. 1440 of 25/Legislative.

In exercise of the powers conferred by Section 7 of the Travancore Legislative Council Regulation, II of 1097, the Government of Her Highness the Maha Rani Regent are pleased to substitute the following for Rule 22 of the Revised Legislative Council Electoral Rules passed under date the 12th January 1925:—

“22. Every person who is elected or nominated to be a member of the Council shall, before taking his seat, make, at a meeting of the Council, an oath or affirmation in the following form:—

“I, A. B., having been ^{elected}/_{nominated} a member of this Council, do solemnly swear (or affirm) that I will be faithful and loyal to His Highness the Maha Raja of Travancore, to Her Highness the Maha Rani Regent of Travancore, and to His Majesty the King of India, and to their heirs and successors, and that I will charge the duty upon which I am about to enter.”

(By order),

Huzur Cutcherry, ~~K. NARAYANAN PANDALAY.~~
Trivandrum, 28th June 1925. Ag. Chief Secretary to Government.

REGULATION III OF 1097.

Government Land Assignment Regulation.

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PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE 11TH DECEMBER 1921.
26TH VRISCHIGAM 1097.

A REGULATION TO PROVIDE FOR THE ASSIGNMENT OF
GOVERNMENT LANDS.

Whereas it is expedient to regulate the assignment of Govern-
ment lands and to remove any doubt as to the
Preamble. validity of limitations and restrictions imposed
upon land assigned by Government or under their
authority ; It is hereby enacted as follows :—

1. (1) This Regulation may be called the “Government
Short title. Land Assignment Regulation III of 1097”.

Extent. (2) It extends to the whole of Travancore

2. (1) All public roads, streets, lanes and paths, the bridge
Definition. ditches, dykes and fences on or beside the sea

the bed of the sea and of harbours and creeks below
water-mark ;

the beds and banks of rivers, streams, irrigation and drainage channels, canals, tanks, lakes, backwaters and watercourses ;

and all lands wherever situated ;

save in so far as the same are the property of—

(a) proprietors of Edavagais or Jenmies or holders of Inams
~~or any person claiming through or holding under any of them ; or~~

(b) all holders of land in any way subject to the payment of land revenue to Our Government ; or

(c) any other registered holder of land in proprietary right ;

or

(d) any person holding land under grant from Our Government otherwise than by way of license ;

are, and are hereby declared to be, Government lands, except as may be otherwise provided by any law for the time being in force subject to all rights of way and other public rights and to the natural and easement rights of other land owners and to all customary rights legally subsisting.

Explanation I.—Lands registered in the name of a person but subsequently abandoned or relinquished and all lands held by right of escheat, purchase, resumption, reversion or acquisition under Regulation XI of 1089 are Government lands within the meaning of the Section.

Explanation II.—In this Section, the expression ‘high-water-mark’ means the highest point reached by the ordinary spring-tide at any season of the year.

Explanation III.—Land in excess of the registered measurement or extent, but lying within the specified boundaries of a registered land, does not fall within this definition.

(2) ‘Assignment’ includes a transfer of land by way of lease.

(3) ‘Assignee’ includes his heirs.

(4) ‘Prescribed’ means prescribed by rules made under this Regulation.

3. Government land may be assigned by Our Government or by
 Assignment of Gov- any prescribed authority either absolutely or sub-
 ernment land, ject to such restrictions, limitations and conditions
 as the assigning authority may deem fit.

Explanation.—Any restriction as to alienation, whether voluntary or otherwise, of the rights of the assignee is within the meaning of this Section.

4. (1) When any Government land is proposed to be assigned, the Tahsildar of the taluk in which the land is situate or any officer empowered by Our Government in this behalf shall notify in the prescribed manner that such land will, by public auction or otherwise, be assigned, and call upon those who have got any claim to such land to prefer to him their objections, if any, in writing, within a time to be fixed by such notification.

Procedure to be followed before Government lands are assigned.

(2) If any objection is preferred within the time fixed in the notification, the Tahsildar or such other officer shall enquire into such claims and pass an order in writing either accepting or rejecting the claim and intimate in writing the fact of such disposal to the claimant.

(3) For the purposes of enquiry under sub-section (1) the officer making the enquiry shall have all the powers conferred upon Division Peishkars and Tahsildars by Regulation V of 1063.

5. (a) When the time fixed in the Notification under Section 4 has elapsed and no claim has been preferred ;
Order of assignment, or

(b) when the claim is rejected—

(i) and the time for appealing from the order has elapsed and no appeal has been preferred ; or

(ii) when an appeal has been preferred and the appeal is rejected by the appellate authority ;

the land may, subject to such rules as may be framed by Our Government in this behalf, be assigned by the prescribed authority.

6. No suit against Government shall be entertained in any of Our Civil Courts in respect of any order passed under this Regulation except upon the ground that—

(a) the order is in breach of any completed agreement to assign, or

(b) the land in respect of which such order has been passed is not a Government land ;

Provided that any such suit by a person who was a party or privy to, and had due notice of the proceedings under this Regulation, shall be instituted within two years from the date of service of the notice of such order.

7. (1) Our Government may make rules—

Rules. (a) prescribing the manner in which assignment of land may be made whether by public auction or otherwise

(b) prescribing the authority by which such assignments may be made ;

(c) prescribing the procedure to be followed in assigning the land ;

(d) providing for the publication of notifications and service of notices ;

(e) prescribing the procedure to be followed in enquiry regarding claims preferred ;

(f) prescribing the rates at which the land may be assigned and the rates at which tree-growths may be valued ;

(g) providing for the protection of royalties on the land assigned ;

(h) prescribing the restrictions, limitations and conditions subject to which an assignment could be made in any case or class of cases ;

(i) providing for appeals from the orders of any authority competent to assign any land ;

(j) prescribing the time within which appeals ought to be preferred ;

(k) regulating the powers of the appellate authority and the procedure to be followed by such authority ;

(l) providing for revision by Our Government of any order passed by the prescribed authority, and the time within which such revisional power may be exercised ;

(m) regulating the issue of pattah or other title-deed evidencing the assignment ;

(n) prescribing forms where forms are necessary ; and

(o) generally for carrying out the purposes of this Regulation,

(2) All rules made under this Regulation shall be published in Our Government Gazette and thereupon they shall have the force of law.

8. All provisions, restrictions, conditions and limitations over, contained in any pattah or other document evidencing an assignment of Government land shall be valid and take effect according to their tenor, any rule of law or usage to the contrary notwithstanding.

Assignment to take effect with restrictions, conditions, etc., according to their tenor.

9. The Waste Lands Regulation, II of 1040 is hereby repealed.

Repeal of Regulation I of 1040.

Rules and Notifications.

RULES.

Dis. No. 243 of 23/Revenue.

Under Section 7 of the Government Land Assignment Regulation III of 1097, the following rules for the assignment of Government lands are passed by His Highness the Maha Raja of Travancore under date the 25th February 1923/13th Kumbhom 1098.

PART I.

PRELIMINARY.

1. These rules supersede the rules dated the 31st March 1921 and all existing orders on the subject of Puduval registry.

*2. (i) "Government land" consists of :—

(a) *Poramboke* (surveyed and unassessed) transferred to *Tharisu* (തരിശു).

(b) *Tharisu* (surveyed and assessed) which includes *Tha-nathuchitta* and *Nirthal* lands.

(c) Unassessed waste (unsurveyed) (കാടുകൾ).

(ii) "Division Peishkar" includes the "Commissioner, Devicolam Division".

(iii) "Proverthikar" includes a "Pakuthi Accountant".

(iv) "Assignee" means a person to whom a land is assigned whether by public auction or otherwise and includes his heirs.

3. All applications for registry of Government lands falling under any of the classes mentioned in Rule 2 (i) shall be made to the Tahsildar of the Taluk in which the land is situate. Every such application shall be in Form A and shall contain a full description of the land with reference to the classification in Rule 2 (i) as well as the situation, extent and boundaries of the land, and shall also be accompanied by a rough sketch of the land applied for.

PART II.

APPLICATIONS FOR REGISTRY.

4. When the application relates to *poramboke* land (occupied or unoccupied), the Tahsildar shall register it in the Register of applications for *poramboke* and, either personally or through his Assistant Tahsildar, inspect the land in the first instance to ascertain whether or not it is necessary in the public interests to retain it as *poramboke*. If, on inspection, the Tahsildar is satisfied that it should

* Amended by Notification 7 of 24/Revenue, dated 5-1-24.

be retained as *poramboke*, he shall record his opinion on the application and reject it. An endorsement shall be given to the applicant to that effect and the Tahsildar should take prompt steps under the Land Conservancy Regulation to evict the occupant, if any.

†5. (i) When the Tahsildar finds on inspection that it is not necessary to retain the land applied for as *poramboke* and that the land does not fall under the prohibited items mentioned in Rule 38, he shall prepare a clear sketch showing the position and boundaries of the land as well as the adjoining *poramboke* or registered lands and forward the same to the Division Peishkar with a statement in Form B recommending the transfer of the land from the head of *poramboke* to that of *tharisu*. He shall also ascertain and record, in his own hand and under his initials, whether the land has been occupied *bona fide* and contains valuable improvements, and also the estimated *tharavila* per acre chargeable on the land with due regard to the situation of the land with reference to roads, rivers, markets and the like. If the land is a reclamation from a backwater, river, tank or canal or is part of a road in charge of the P. W. D., the Tahsildar should first consult the P. W. D. Sub-Division Officer concerned in Form C, and submit that Form with the reply of the P. W. D. Sub-Division Officer to the Division Peishkar along with the statement in Form B. Such cases should be sorted and listed and the Tahsildar should, in consultation with the P. W. D. Sub-Division Officer, fix a time for a joint inspection of all such cases of encroachments. On the days so fixed, the P. W. D. Sub-Division Officer and either the Tahsildar or the Assistant Tahsildar should jointly inspect all the encroachments. As soon as the inspections are over, the P. W. D. Sub-Division Officer should fill in the entries in the C Form statement pertaining to each case and forward all the statements to the Tahsildar.

(ii) In the case of reclamations from backwaters, rivers and canals, the assignment shall be subject to the condition that no trees should be planted on the land within 15 links of the water's edge.

Explanation I.—In this and the following rules, a land will be considered to contain valuable improvements when the occupier thereof has, to the extent of his resources, expended a material amount of money or labour with a view to fitting it up for cultivation or otherwise improving it.

Explanation II.—In this and the following rules, occupation will be *bona fide* if the occupant's intention is the improvement of his condition in a reasonable manner and not speculation for his own undue benefit or with a view to prevent others from getting the land registered in their names.

† Amended by Notification Dis. No. 403 of 25/Revenue, dated 16.3.25.

Illustration I.—The occupation of a vacant land between the owner's property and a river or canal so as to get a frontage to the property or the occupation of a small extent of land adjoining a registered holding for the more beneficial enjoyment of the latter will be considered *bona fide*.

Illustration II.—If a person, taking advantage of the resources at his disposal, occupies a large extent of land with the deliberate intention of excluding others from the land and getting the same registered in his name, his occupation is not *bona fide* even though he may have made valuable improvements on the land.

6. On receipt of the Tahsildar's statement, the Division Peishkar may, if he is satisfied after inspection, if necessary, that the land applied for need not be retained as *poramboke*, sanction the transfer of the land from the head of *poramboke* to that of *tharisu*. If, however, he is not so satisfied, he shall refuse to sanction the transfer.

7. On receipt of the sanction of the Division Peishkar for the transfer of the land from the head of *poramboke* to that of *tharisu*, the Tahsildar shall cause the necessary entries to be made in the Land Revenue Registers and transfer the application to the Register of Puduval applications. The Tahsildar shall then forward the application and sketch to the Proverthikar and obtain a report from him containing particulars regarding the extent and nature of the land (wet or dry), number and description of taxable trees, if any, standing thereon, the assessment to be fixed for the land with reference to the settlement *tharam* of the adjoining lands and the rates of assessment on the taxable trees on the land with due regard to the rates applicable to trees of similar description in the neighbourhood. If the Division Peishkar refuses to sanction the transfer, the Tahsildar shall, on receipt of such communication, reject the application and give an endorsement to that effect to the applicant.

8. When an application relates to *tharisu* or unassessed waste mentioned in class (i) (b) or (i) (c) of Rule 2, the Tahsildar shall have it entered in the Register of Puduval applications immediately on receipt and forward the same to the Proverthikar. The Proverthikar shall examine and verify the particulars given in the application by reference to the Settlement Register and other records, and shall also ascertain whether the land falls under any of the heads mentioned in Rule 38. If the land falls under any of the heads mentioned in Rule 38, he shall simply report the fact to the Tahsildar without taking any further steps. The Tahsildar shall then reject the application and give an endorsement to the applicant stating the reasons for rejection. If the land applied for does not fall under any of the heads mentioned in Rule 38, the Proverthikar shall inspect the land and prepare a clear sketch showing the extent and

boundaries of the land applied for and also its position with reference to the adjoining lands, registered as well as unregistered, and shall forward the same to the Tahsildar together with a report giving particulars regarding the nature of the land (wet or dry), number and description of taxable trees, if any, standing thereon, the assessment to be fixed for the land with reference to the settlement *tharām* of the adjoining lands and the rates of assessment on the taxable trees on the land with due regard to the rates applicable to trees of similar description in the neighbourhood.

9. The Tahsildar shall then, either himself or through his Assistant Tahsildar, inspect the land, and if satisfied that the land may be brought under registry, he or the Assistant Tahsildar shall ascertain and record, in his own hand and under his initials, whether the land has been occupied *bona fide* and contains valuable improvements and also the estimated *tharavila* per acre chargeable on the land with due regard to its situation with reference to roads, rivers, markets and the like. Before the Tahsildar is satisfied that a land falling under class (i) (b) or (i) (c) of Rule 2 may be registered, he should carefully consider whether the land or any portion thereof, though not now recorded as *poramboke*, is useful or will be useful in the near future, for any public or communal purpose such as for roads, canals, markets, collection of leaf manure, the grazing of cattle, &c. If in his opinion the land or a portion thereof is or will be so useful and should be converted to *poramboke* and reserved, he should either reject the application for registry or exclude from registry such portion of the land as should be reserved, and submit proposals to the Division Peishkar for its conversion to *poramboke*. He shall also give an endorsement to the applicant about the same.

10. The Tahsildar shall, soon after the receipt of the Proverthikar's report under Rule 7 or after the local inspection referred to in Rule 9 publish a notice under his signature calling upon all persons who may have any objection to the registry of the land or who may have any claims to the land, to appear before him within 30 days of the publication of the notice, and prefer their objections or claims, if any. The notice shall be published by affixing copies in a prominent part in the Taluk and Village Offices.

11. The Tahsildar shall, in accordance with the provision contained in this rule, also issue a notice to the owners of the adjoining registered lands calling upon them to state their objections, if any, to the registry within the time mentioned in the notice.

(i) Every notice under the rule shall be authenticated by the signature of the Tahsildar.

(ii) The notice shall be served on the owner personally by delivering or tendering a copy thereof or in his absence upon any agent authorised to accept service, or delivered or tendered to any adult male member of the family at the owner's usual place of abode or business.

(iii) When a notice is served under sub-rule (ii), the officer serving it shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgment of service endorsed on the original notice.

(iv) If no person mentioned in sub-rule (ii) can be found or if such person refuses to sign the acknowledgment, the serving officer shall affix a copy of the notice in some conspicuous part of the owner's place of abode or business.

(v) The serving officer shall endorse on the original notice the time when and the manner in which the notice was served.

(vi) When a notice is returned under sub-rule (iv), the Tahsildar shall, after examining the serving officer on oath touching the proceedings, declare that the notice has been duly served or order such service as he thinks fit.

(vii) If the Tahsildar is of opinion that a notice cannot conveniently be served by a serving officer, the notice may be sent by Anchal or Post in a registered cover addressed to the owner's place of abode or business.

12. If, after hearing the objections or claims, if any, preferred under Rule 10 or 11 within the time fixed, the Tahsildar finds that the land is not registerable, he shall reject the application recording his reasons for so doing and give an endorsement to the applicant accordingly. If, on the other hand, he finds that the land is registerable, he shall give an endorsement to that effect to the objectors or claimants and adopt the procedure detailed below for bringing the land under registry.

PART III.

ASSIGNMENT OF UNOCCUPIED LANDS.

13. (i) All unoccupied lands available for registry shall, subject to the provisions of Rules 24 to 28, 35 and 46 (i) and (ii) and unless otherwise directed by Government, be sold by public auction together with the reserved trees standing thereon, at an upset price to be fixed in each case by the officer conducting the auction. The upset price shall be equivalent to the estimated value of the reserved trees standing on the lands *plus* the estimated *tharavila* according to the importance of the land, fixed under Rule 5 or 9 as the case may be, and the cost of demarcation and survey.

(ii) All unoccupied blocks exceeding 5 acres each in extent whether comprising entire survey numbers or forming only a portion thereof, shall, before they are disposed of in auction, be ordinarily cut up into smaller blocks of 5 acres, more or less, according to the configuration of the ground &c. It shall, however, be open to the Tahsildar, with the sanction of the Division Peishkar, to get the lands in particular localities split up into blocks smaller in extent than 5 acres each for special reasons. The Tahsildar shall forward to the officer authorised to make the survey the applications, if any, received for the registry of the land or portions thereof and also the sketches prepared under Rule 5 or 8. Such officer shall, on receipt of the requisition from the Tahsildar, cause the land to be demarcated and surveyed and cut up into blocks of required size and return the applications to the Tahsildar, together with the plotted sketches prepared by him.

(iii) If the entire area of the block is 5 acres or less, the Tahsildar need not make a requisition to the officer referred to above but shall get the land sub-divided, if necessary, and demarcated and surveyed by the Proverthikar and a sketch, drawn to scale, prepared by him. This sketch should be checked on the ground by the Tahsildar or the Assistant Tahsildar.

(iv) The above procedure applies to land already surveyed. If, however, the land applied for is unsurveyed waste (അടൂർ തടസ്സം) it shall first be demarcated and surveyed by the Survey Department and the survey connected with that of the adjoining surveyed area.

* 14 (i) The value of all reserved trees standing on Puduval lands to be registered shall be calculated in the manner and according to the rates prescribed in Schedule 1 appended to these Rules.

(ii) In the case of blocks split up and surveyed by the Survey Department, the valuation of trees standing thereon should be made by the Surveyors while conducting the survey and demarcation, and the valuation lists should be forwarded by them to the Superintendent of Survey or other authorised officer along with the records of survey of the blocks concerned.

(iii) In the case of lands not referred to the Survey Department such valuation should be done by the Proverthikar when he demarcates and surveys the lands under Rule 13 (iii) and his valuation should be checked in detail by the Tahsildar or the Assistant Tahsildar before fixing the upset price of the land.

(iv) In the case of lands containing royal trees (teak, blackwood, ebony and sandalwood), an accurate list of the number and description, such as girth and height, of such trees shall be made out by the

Surveyors or the Proverthikar, as the case may be, and forwarded to the Tahsildar along with the valuation lists of the reserved trees. The number and description of all royal trees on every block of land assigned shall be entered in the Village B Register. A declaration shall also be taken from the assignee to the effect that he will take care of all the royal trees standing on the land at the time of assignment or that may come into existence subsequent to it. A copy of the list of royal trees shall be furnished by the Tahsildar to the Forest Department as each case is disposed of. The Proverthikar shall also complete one round of inspection, once in three years, of all registered lands in his village, satisfy himself that the royal trees in each land as per list stand on the land, prepare a list of royal trees that have newly come into existence on the land and get the signature of the landowner to the list in token of its accuracy.

15. (i) On receipt of plotted sketches and valuation lists of reserved trees from the Survey Department or from the Proverthikar, as the case may be, under Rule 13 or 14, the Tahsildar shall cause a proclamation of the intended sale by public auction to be made. He shall also fix a suitable place at which the auction will be conducted.

(ii) Every such proclamation shall be in the Vernacular of the taluk and shall state the time and place of sale and shall specify—

(a) the land to be sold by describing the survey number or sub-division number, the extent and the boundaries of the land;

(b) the assessment proposed to be levied upon the property;

(c) the upset price of the land as per Rule 13 (iii); and

(d) the conditions subject to which the sale will be made.

(iii) The proclamation shall be exhibited for 15 days on the land itself as well as in the neighbouring villages and in the taluk office, and shall also be published in the Government Gazette. The Tahsildar may, at his discretion, alter the time and place of auction, if necessary, provided that not less than 14 days' public notice shall be given of every such alteration.

16. On the day fixed for the sale of the land, the land shall, as proclaimed, be put up to auction, block by block, if it consists of more than one block, and sold to the highest bidder above the upset price. Provided however that no single person should be allowed, directly or indirectly, to bid for more than 50 acres of the land advertised for sale. The sale shall be conducted subject to the following general conditions:—

(i) The highest bidder above the upset price shall be declared to be the purchaser of the land, and if any dispute arises between two or more bidders at the same price, the land shall be immediately put up to auction again at the last preceding undisputed bid and sold.

(ii) The person declared to be the purchaser shall pay immediately after such declaration a deposit equivalent to 20 per cent of the amount of the purchase money to the officer conducting the sale, and in default of such deposit, the property shall forthwith be put up to auction again and sold and the defaulting bidder shall be liable for the deficiency, if any, in the price that may be secured at a resale.

(iii) The full amount of the purchase money shall, subject to the provisions of Rule 53, be paid by the purchaser before the office closes on the 30th day from the date of sale of the property, or if the 30th day be a Sunday or other holiday, then on the first office day after the holiday. The officer competent to confirm the sale may, however, for sufficient reasons, extend the time for payment for a further period not exceeding 15 days.

(iv) In default of payment within the period mentioned in the last preceding sub-rule, the deposit shall be forfeited to Government and the land shall be resold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may be subsequently sold, and shall also be liable for deficiency of price, if any, resulting from such resale provided, however, that the Peishkar may, at his discretion, for reasons to be recorded in writing, refund the whole or any portion of the deposit.

(v) Any deficiency of price which may happen on a resale under sub-rule (ii) or (iv) by reason of the purchaser's default and all expenses attending such resale shall be recoverable from the defaulting purchaser under the provisions of the Revenue Recovery Regulation as arrears of land revenue.

(vi) No officer or other persons having any duty to perform in connection with any sale shall, directly or indirectly, bid for, acquire or attempt to acquire any interest in the land sold.

(vii) (a) Any person interested in the sale of any land may, within 30 days from the date of the sale, move the Division Peishkar if the sale is confirmable by the Division Peishkar, or the Land Revenue and Income Tax Commissioner in other cases, to set aside the sale on the ground of any material irregularity in publishing or conducting it. The Division Peishkar or the Land Revenue and Income Tax Commissioner, as the case may be, may, on information received or of his own motion, set aside a sale held by an officer subordinate to him on the ground of any material irregularity in publishing or conducting it or on the ground that the price fetched is not adequate. In such cases an order in writing to stop further proceedings should be passed by him and should reach the subordinate officer concerned within two months from the date of sale.

(b) For the purposes of this rule the Division Peishkar or the Land Revenue and Income Tax Commissioner may cause an enquiry to be made into the alleged irregularity.

(c) No order shall be passed setting aside any sale without giving due notice to the persons whose bids were provisionally accepted.

17. Subject to the provisions of the previous rule, when the entire extent of a land sold is 10 acres or less, the sale may be confirmed by the Tahsildar, even though the land may have been sold in more blocks than one; when the extent exceeds ten acres but does not exceed 100 acres, the sale conducted by the Tahsildar shall be subject to confirmation by the Division Peishkar although the land may be split up into blocks of about 5 acres before such sale. Where the entire extent of the land exceeds 100 acres, the auction sale shall be conducted by the Division Peishkar or by his Assistant and the result of such sale should be reported to the Land Revenue and Income Tax Commissioner. It shall be competent to the Land Revenue and Income Tax Commissioner to confirm the sales where the entire extent of the lands does not exceed 200 acres, and in all other cases he shall obtain the previous sanction of Government for the confirmation of the sale. The provisions contained in Rules 15 and 16 regarding the procedure for the conduct of sales will, as far as may be, apply to the sales conducted by the Division Peishkar or his Assistant.

PART IV.

ASSIGNMENT OF OCCUPIED LANDS.

18. Lands occupied *bona fide* and containing valuable improvements shall be assigned to the occupants without auction on recovery of an adequate *tharavila* which should be fixed by the Tahsildar or the Assistant Tahsildar, after personal inspection, with reference to the prevailing market value of similar lands in the neighbourhood and with due regard to the money and labour spent on their improvement, and on recovery also of the *thadivila*, the back arrears of assessment, if any, and the cost of demarcation and survey.

19. The sub-division, demarcation and survey of such lands shall be regulated by the provisions relating to them contained in Rule 13 (ii) to (iv).

20. The valuation of reserved trees standing on all lands brought under registry without auction shall be made by the Proverthikar irrespective of the area limit in the manner and according to the rates prescribed in Schedule 1 appended to these Rules. In making the valuation, the trees, if any, already cut and removed

by the occupant shall also be estimated and their value included. The *thadivila* lists prepared by the Proverthikar shall be checked by the Tahsildar or the Assistant Tahsildar by personal inspection before recommending the registry of the land.

21. (i) All cases of registry of land without auction, on the ground of *bona fide* occupation and valuable improvements, shall be reported by the Tahsildar for the orders of the Division Peishkar when the area exceeds five acres in the case of dry lands and one acre in the case of wet lands. In all other cases the Tahsildar may himself order the registry.

(ii) The report to the Division Peishkar under the previous sub-rule shall contain particulars as to the age of the occupation and the nature and approximate value of the improvements, and also the *tharavila*, *thadivila*, arrears of assessment and cost of demarcation and survey, proposed to be charged. The Division Peishkar shall, either himself or through his Assistant, inspect the land, if he considers it necessary to do so, and then pass his decision.

22. In the case of lands occupied *bona fide* and containing valuable improvements, the portion covered by the improvements, together with any additional area that may be found to be necessary for its convenient holding and beneficial enjoyment, shall alone be granted on registry to the occupant without auction sale. If the total area to be so registered in the name of one individual exceeds 25 acres, the case should be referred by the Division Peishkar for the orders of the Land Revenue and Income Tax Commissioner. It shall be competent to the Land Revenue and Income Tax Commissioner to sanction such registry where the total area to be registered does not exceed 50 acres, and in all others, he shall take the previous sanction of Government for the registry.

23. If, in the case of an occupied land, the Tahsildar or the Division Peishkar decides that the land shall not be registered without auction on the ground that the occupation is not *bona fide* or does not contain valuable improvements or both, the unauthorised occupant shall be evicted under the provisions of the Land Conservancy Regulation before the land is sold in auction.

PART V.

CONCESSIONAL GRANTS.

*24. In the case of members of such communities as are declared by Government, from time to time, to be "depressed classes" lands will be assigned subject to the following concessions:—

(1) The lands will be assigned to them without auction sale.

* Amended by Notification Dis. No. 1140 of 24/Rev., dated 2-8-24, Dis. No. 1010 of 26/Revenue, dated 7-7-26 and Dis. No. 1838 of 26/Rev., dated 11-11-26.

(2) An area not exceeding a maximum limit of 3 acres for a single family will be assigned to each family free of *tharavila*. The grant of an area exceeding 3 acres to a single family shall not be made without the sanction of Government.

(3) Assessment at the prevailing rates will be charged on the land.

(4) If the value of reserved trees standing on the land to be assigned does not exceed Rs. 10 per acre, no *thadivila* will be charged. But in cases where the tree value exceeds Rs. 10 per acre, the amount in excess of the value calculated at Rs. 10 per acre will be recovered as *thadivila*. If the applicant is not agreeable to pay the excess amount of *thadivila* due, the Tahsildar shall dispose of the tree-growth by auction and grant the land alone on registry.

(5) All back arrears of assessment will be remitted.

(6) The above concessions will be applicable to members of the depressed classes irrespective of their religion provided they are subjects of His Highness the Maha Raja.

*25. The survey and demarcation of these lands and the calculation of *thadivila* thereon shall be done, on the lines indicated in Rules 13 and 14 *supra*, either by the Survey Department or by the Proverthikar, as the Division Peishkar may decide. The valuation of reserved trees shall be checked by the Tahsildar or the Assistant Tahsildar.

*26. The Division Peishkar should freely consult the Director of Agriculture, the Director of Industries, the Registrar of Co-operative Societies, and Associations formed for the purpose of ameliorating the condition of depressed classes, with a view to give full effect to these concessions.

27. There shall be inserted in every grant of land under Rule 24 a condition to the effect that any alienation by the assignees of lands to persons other than members of their own communities without the express sanction of Government shall be void and that if any alienation is made in contravention of this condition, the land may be resumed by Government.

28. Similar concessional assignments without auction may also be made, subject to a maximum of 3 acres to a single family, in the case of families about whose poverty the Division Peishkar is thoroughly satisfied, even though such families may not belong to the classes referred to in Rule 24. The grant of an area exceeding three acres to a single family shall not be made without the previous sanction of Government.

* Amended by Notifications Dis. No. 1140 of 24/Rev., dated 2-8-24, Dis. No. 1010 of 26/Revenue, dated 7-7-26 and Dis. No. 1838 of 26/Rev., dated 11-11-26.

PART VI.

ASSIGNMENT OF TOWN LANDS.

29. Lands available for registry within town limits shall be split into suitable blocks not exceeding one acre each and sold by the Division Peishkar in public auction, at the spot as a general rule, at an upset price to be fixed by him in each case in the manner specified in Rule 34.

30. No place shall be classed as a town for the purposes of the above rule unless—

(a) the Municipal Regulation is in force therein, or

(b) (i) the place has a population of not less than 3000 inhabitants residing in houses more or less contiguous, and

(ii) has a distinctly urban character such as that of a market town.

31. The Government shall publish in the Gazette a list of towns classed as above with description of their limits and from time to time alter or add to the list by notification in the Gazette.

32. The work of sub-division, demarcation and survey of such lands and also the valuation of the reserved trees thereon, if any, shall be attended to by the Survey Department, on the lines indicated in Rules 13 and 14 *supra*.

33. The tax on town lands to be hereafter assigned, either with or without auction, should be determined according to the following method. The annual tax applicable to each case shall be fixed by the Division Peishkar, by roughly ascertaining the market value of the land with reference to the sale value of similar adjoining lands and dividing three-fourths of the market value by the figure twenty-five: the quotient shall be rounded off so as to bring it under one or other of the rates specified in Schedule II and fixed as the annual tax on the land. The annual tax so fixed shall in no case exceed Rs. 5 chs. 20 per cent even if the quotient should be higher, but shall be subject to periodical revision simultaneously with the general settlement of the taluk in which the town is situate. In making such revision, the then letting value of the site exclusive of the value of any building or superstructures thereon or other improvements, shall alone be taken into consideration.

34. The remaining one-fourth of the market value ascertained under Rule 33 together with the *thadivila* and the cost of demarcation and survey shall be the upset price for the sale of the land in auction.

35. The Division Peishkar may assign Town lands without auction under the following circumstances and subject to the following conditions :—

- (a) Where an application is made for a mere extension of existing property, the land, provided it does not exceed one acre, may be sold to the applicant subject to the appropriate annual tax and initial payment calculated in the manner explained in Rules 33 and 34.
- (b) Where the applicant is too poor to purchase the land at auction or belongs to a class notified by Government as being depressed, the land may be assigned to him subject to the payment of an annual tax either at the rate arrived at under Rule 33 or at a lower rate not below Fanams 50 per acre as the Division Peishkar thinks proper, provided that the extent of the land to be assigned to one grantee does not exceed one-fourth of an acre in either case. In granting concessions to a member of a depressed class under the sub-rule, care should be taken to word the patta in such a manner as to prevent the benefit of the concessions being claimed by transferees not intended to benefit by them.

In all cases not covered by clause (a) or (b) above, the sanction of Government shall be applied for and obtained by the Division Peishkar for assignment of Town lands without auction. In the case of land vested in Municipal Councils, the Division Peishkar shall consult the Councils and refer the case for the orders of Government.

36. The grant of lands within town limits other than those governed by the foregoing rules in this Part shall be regulated by the general rules contained in Parts I to V and Part VII.

PART VII.

GENERAL PROVISIONS.

37. No portion of a survey field shall be assigned unless it is in a single block and not in patches and is readily accessible from without: Provided also that the rest of the field is left in a compact and convenient block suitable for future assignment and not left in patches or narrow strips.

38. Lands of the following descriptions shall not be granted without the orders of Government:—

- (1) Lands within half a mile of the Quilon Railway Station, lands within two furlongs of the Varkalay and Alwaye Railway Stations, and lands within a furlong of other Railway Stations ;

(2) Lands within a mile on either side of the Railway line from Quilon to Trivandrum, south of the Veli backwater.

(3) Lands on the sea-coast within 200 yards of mean sea-level.

Note—The State Geologist and the Director of Agriculture and Fisheries should be consulted before any lands falling under this clause are granted.

(4) Lands in the Padmanabhapuram, Trivandrum, and Quilon Divisions, whether *poramboke* or otherwise, within the limits leased to the Travancore Minerals Company Ltd., or to Messrs. Hopkin and Williams, Ltd., for the exploitation of monazite sand.

*39. The *tharavila* on *puduvai* lands, whether occupied or unoccupied, shall not go below the following minima rates:—

DRY LANDS.

(1) Rs. 10 per acre.

(2) Rs. 25 per acre for reclamations from rivers, canals and backwaters.

WET LANDS.

(3) Rs. 50 per acre throughout the State.

†40. (i) The assessment for *puduvai* lands shall be fixed according to the following instructions:—

(ii) For *puduvai* lands (dry) in rural areas, the assessment shall be subject to a minimum rate of 7 fanams and a maximum of 15 fanams, per acre, as per schedule given below:

<i>Tharam.</i>	<i>Rate per arce.</i>	
I	15	...
II	13	...
III	11	2
IV	10	...
V	8	2
VI	7	...

(iii) If the lands contain taxable trees, they shall also be brought under assessment at the rates specified in Schedule III annexed. Allowance will be made for the area covered by such trees, according to the scale adopted at the settlement and shown in Schedule IV appended.

(iv) For *puduvai* lands registered as wet, the rate of assessment shall be fixed on the basis of the Schedule of

*Amended by Notification Dis. No. 805 of 23/Rev., dated 5/7th July 1923.

†Amended by Notification Dis. No. 429 of 24/Rev., dated 26-3-24.

settlement rates for wet lands and with reference to the rates of the wet lands in the neighbourhood : Provided that the whole of the paddy assessment shall be commuted into money at 11 chackiams per para.

41. Joint registries in the names of more individuals than one should generally be discouraged ; but if in any case such registry is allowed, all registered-holders shall be held jointly and severally responsible for the *tharavila*, *thadivi'a*, purchase money, assessment and *puduvai kudichika*.

42. *Puduvai kudichika* or arrears as per assessment fixed under Rule 40 shall be charged for the period of occupation but it shall not exceed five years' back assessment.

43. When the *puduvai* land applied for falls under any of the following descriptions, the Tahsildar shall invariably report the case for the orders of the Division Peishkar, irrespective of the area limit:—

- (1) Lands within one furlong of the boundaries of Reserved Forests.
- (2) Lands within Port limits.
- (3) Lands within the limits of Municipal Towns.
- (4) Lands containing minerals, quarries, &c.
- (5) Lands affected by irrigation projects executed or to be executed at the cost of Government.
- (6) B class lands relinquished by Railway Companies.
- (7) Lands sold for arrears of revenue and bought in by Government.
- (8) Lands exceeding two acres in extent and situated within a radius of ten miles from the town of Trivandrum, the distance being calculated from the Eastern Fort Gate.
- (9) Lands within a mile of the outer limits of a town as notified under Rule 31.

44. In dealing with cases of the descriptions given in Rule 43, the Division Peishkar shall, before passing orders, consult the Municipal Council in the case of lands within Municipal limits, the Port Officer and the Excise Commissioner in regard to lands within Port limits, the Chief Engineer in regard to lands affected by irrigation projects and the Conservator of Forests in regard to lands within one furlong of Reserved Forests, and if he differs from any of these officers, he should take the orders of Government in the matter. But in the case of lands falling under

clause 9 of Rule 43, the Peishkar should have particular regard to the possibility of the lands being required in the near future for a public or Government purpose.

45. In the case of lands exceeding 2 acres and situated within a distance of ten miles from the town of Trivandrum, the Division Peishkar shall apply for and obtain the previous sanction of Government for the disposal of the lands.

46. (i) If the land applied for is contiguous to a registered holding and does not exceed five acres and when it is the only property between the registered holding in question and the adjoining Poramboke; such as road, river, canal or backwater, the land shall be assigned to the owner of such registered holding without auction subject to the payment of adequate *tharavila* and other dues.

(ii) When the Division Peishkar is satisfied by enquiries made personally or through his Assistant that a land not exceeding five acres is required by a registered land-owner for growing either manure leaves or fodder crops, he may dispense with auction and assign the land to the applicant on payment of adequate *tharavila* and other dues.

47. No land shall be assigned without the sanction of Government to any person other than a subject of His Highness the Maharaja.

48. When a road, cart-track, footpath or channel runs through the land applied for, the extent required on account of such communications, subject to a maximum width of 44 yards and a minimum width of 10 feet, shall be reserved for the use of the public. Roads and cart-tracks should be laid out in easy gradients of 1 in 20 or flatter, so that they may be convenient for cart traffic.

49. In splitting up large fields into small blocks, due reservation should be made for necessary roads, footpaths, channels and all other communal needs.

50. The newly demarcated pathways, channels &c, under Rules 48 and 49 *supra* shall be classified as *porambokes*.

51. In cases in which an order sanctioning the assignment of a *puduvai* land without auction has been passed or received by the Tahsildar, he shall issue a notice to the assignee calling upon him to pay the *tharavila* and other dues, if any, within a period of 30 days from the date of notice. It shall however be open to the officer sanctioning the assignment, for sufficient reasons, to extend the time for payment for a further period not exceeding 15 days. If within the time allowed for payment, the whole amount or the first instalment under Rule 53 is not paid, the assignment shall be deemed to have been cancelled.

52. When the assignment has been completed and the *tharavila*, *thadivila*, and cost of demarcation and survey, or the balance of purchase money, as the case may be, and arrears of assessment, if any, have been paid by the assignee, the Tahsildar shall issue a patta in duplicate in Form D annexed and obtain the signature of the assignee in the duplicate patta.

Note—Pattas issued for *puduvai* lands are not chargeable with stamp duty under Regulation IV of 1080.

53. The whole of the dues mentioned in the preceding Rule shall ordinarily be recovered in one lump. In cases, however, where the amount due by a single assignee exceeds Rs. 500, the same may, at the discretion of the officer competent to sanction the assignment of the land, be allowed to be paid in five equal yearly instalments. This concession is allowed only to the subjects of His Highness the Maha Raja. In cases where payment by instalments is allowed, the patta shall be issued after all the instalments are paid.

54. In every case in which the dues are allowed to be paid in instalments, the assignment will be subject to the following conditions, *viz.*,

(a) Till all the instalments are paid, the property in the lands assigned shall vest in the Government.

(b) If the assignee defaults to pay any instalments, the Government may either (i) cancel the registry in which case the instalment or instalments already paid by the assignee shall be liable to be forfeited to Government, or (ii) direct the recovery of the whole of the unpaid purchase money from the assignee under the Revenue Recovery Regulation in force for the time being.

In every case in which the dues are allowed to be paid in instalments, an agreement shall be taken from the assignee embodying the above conditions.

*55. In the case of dry lands, the assessment shall be levied for the year in which the registry is ordered, if it is completed within the close of the second quarter; but in the case of wet lands, no assessment shall be levied for the year of assignment unless a crop has been actually taken out of the land.

56. The disposal of *puduvai* lands should be in strict accordance with these rules. Any departure from these rules requires invariably the sanction of Government.

57. Nothing in these rules shall be held to debar Government from disposing of any *puduvai* lands otherwise than under these rules at their discretion as heretofore.

*Amended by Notification Dis. No. 804 of 23/Revenue, dated 9th July 1923.

58. (i) Appeals from the original decisions or orders passed by the Tahsildar under these Rules shall lie to the Division Peishkar, from those passed by the Division Peishkar to the Land Revenue and Income Tax Commissioner, and from those passed by the Land Revenue and Income Tax Commissioner, to the Government. All appeals shall be presented within two months from the date of the decision or order appealed against or the date of communication thereof as the case may be. In computing the period, the day on which the decision or order appealed against was pronounced or communicated and the time required for obtaining a copy of it shall be excluded. On all copies issued, shall be entered the date of the decision or order, the date of the application for copy, the date fixed for receiving the copy and the date on which the copy was ready for delivery. Any person interested in the matter may appeal.

(ii) The appellate authority may admit an appeal after the expiry of the period of limitation, provided he is satisfied that the appellant had good and sufficient cause for not presenting the appeal within such period.

(iii) The appellate authority may confirm, vary or cancel the decision or order appealed against.

(iv) The decision of the authority making the assignment if no appeal is presented, or of the authority to whom the appeal lies, if an appeal is presented, is final, and no second appeal shall be admitted.

*59. (1) If, at any time within two years of any decision, original or appellate, made under these Rules, the Dewan is satisfied—

(a) that the decision was made

(i) under a mistake of fact ; or

(ii) owing to fraud or misrepresentation having been practised ; or

(iii) in excess of the authority which the deciding officer had under these rules ; and

(b) that the interests of the Government or of the public are affected thereby ;

he may set aside or modify such decision and pass such orders as may be deemed proper.

(2) Whenever the order of an officer declining to assign a piece of land is set aside by any superior officer, the latter shall merely direct that the land shall be assigned under these Rules. The Tahsildar or the Division Peishkar, as the case may be, shall then re-entertain the case on his file and dispose of it under the Rules.

60. No appeal shall be admitted unless accompanied by a certified copy of the decision or order appealed against. No officer shall decide a case in appeal without giving all the interested parties notice to appear and an opportunity to be heard.

61. (i) All decisions or orders, original or appellate, shall be incorporated with the records of the case. They should be communicated orally to the parties who happen to be present, and the fact noted at the foot of the decision or order but to those that are absent, their substance should be communicated in writing free of charge.

(ii) Certified copies of the decisions or orders should be given to interested parties as a matter of course on their application and on payment of prescribed fees.

62. No decision in a *puduvai* case shall be given effect to until the period prescribed for appeal has expired or until an appeal, if preferred, has been disposed of.

63. These rules shall come into force on the date on which they are published in the Government Gazette, and all assignments of land shall thereafter be made in accordance with them: Provided however that, in the case of pending applications for the registry of *puduvai* lands—

(1) assignments shall be made under the Puduval Rules dated 24th September 1914 if a preliminary order has already been passed—

- (i) by the Tahsildar under para 5 of Rule 19, or,
- (ii) by the Division Peishkar under para 2 of Rule 21, of the said rules ;

(2) Division Peishkars may, if they think fit, assign lands under the Puduval Rules dated 24th September 1914 in cases where they have received reports from Tahsildars under Rule 20 of the said rules, even though they may not have issued preliminary orders under Rule 21 of those rules.

Huzur Cutcherry,
Trivandrum, 25th February 1923. }
8th March 1923.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

FORM A.

APPLICATION FOR REGISTRY OF LAND.

Full name and address of applicant.	Whether the applicant is a subject of His Highness the Maha Raja.	Survey No. (if surveyed).	Boundaries.	Extent.	Nature of land (whether <i>poramboke</i> , <i>tharisa</i> or unassessed waste.)	"Whether the family to which the applicant belongs owns any land or has obtained the registry of any land in any other taluk and if so, particulars of the survey numbers and extent of such lands. NOTE—To be filled in in the case of applications for concessional grants only."
1	2	3	4	5	6	7
Date			Signature of applicant.			

FORM B.

STATEMENT FOR TRANSFER OF PORAMBOKE LAND TO ASSESSED WASTE.

village.....
Taluk.....

Survey.		Area.		Nature of poramboke.	Grounds for transfer.	Recommendation by Tahsildar.	Order of Division Peishkar.	Remarks.
No.	Sub-Division No. or letter.	Acres.	Cents.					

Date

Tahsildar

FORM C.

Taluk

Poramboke case No of 109

- (1) Pakuthi.
- (2) Survey No.
- (3) Extent of land proposed for registry.
- (4) Sketch of the plot in question
showing full width of road or
waterway affected. *Vide sketch overleaf.*
- (5) Name of road or waterway affected.
- (6) Mile or furlong.
- (7) Remarks, if any.

Signature of the Pakuthi subordinate
or of the Taluk Surveyor.

Signature of the Tahsildar.

No.

Forwarded to the Sub-Division Officer

Tahsildar.

Acc Records, if any, listed.

All entries below this line to be filled up by the P. W. D.

- (1) Name of Inspecting Officer.
- (2) Date of Inspection.
- (3) Available width of road or waterway on each side of the
central lines at the locality where registry is proposed.
- (4) Width of the road or waterway immediately beyond the
proposed registry.
- (5) Whether the plot in question (whole or part thereof) is
to be left as *poramboke* in the interests of the Depart-
ment.
- (6) Reasons for the above.

Sub-Division Officer.

No.

Forwarded to the Tahsildar.

Sketch of land—scale 100 links = 1".

Sub-Division Officer.

- CONDITIONS.—1. The full right over all royal trees within the grant vests in the Government and the assignee is bound to take care of all the royal trees standing on the land at the time of assignment or that may come into existence subsequent to it.
2. The assignee is bound to afford all facilities to the officers of Government in the matter of inspecting the land periodically for checking the royal trees and removing them.
3. If any portion or portions of lands granted under the Puduval Rules is cultivated with cardamom, rubber or other special products, it will be open to the Government to impose on the portion or portions such rates of special assessment as may be applicable to the lands granted for the cultivation of such products.
4. All established rights of way and other easement rights shall be respected by the assignee.
5. In the case of concessional grants to members of depressed classes under Part V of the Puduval Rules, should the lands be alienated at any future date in contravention of the rules contained in that Part, it is open to the Government to resume the land.
6. In the case of assignment of town lands to members of depressed classes under Part VI of the Puduval Rules, should the lands be alienated at any future date in contravention of the rules contained in that Part, it is open to the Government to resume the land.
7. The assessment of the land will be liable to alteration at any general revision of the land revenue settlement.
8. In the case of concessional grants to members of depressed classes the registry is liable to be cancelled by Government, if, at any later date, it is found that the family to which the applicant belongs was in possession of other lands in any other tauk of the State at the time of registry of the land in question, which together with the area covered by the present registry would make the total extent of the land assigned to the family exceed the maximum limit of 3 acres.
9. If the land to be assigned is a reclamation from backwaters, rivers or canals, no trees should be planted on the land within 15 links of the water's edge.

SCHEDULE I.

*Part (i)—List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduvai lands.

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Tovala			Tovala Chempakaramanputhur Thirupatisaram Erachakulam	Thazhakkudi Dersenancope Arumanallur Bhuthapandy Esanyamangalam Chiramadam Anantapuram Alagiapandipuram	
Agastiswaram			Kanniakumari Agastiswaram Kulasekarapuram Marunkur Therur Eravipudur Suchindram Parakka Vadiviswaram Nagercoil Vadaseri Dharmapuram Thengamputhur Thamarakulam Neendakara Sub- Division A Do. Do. B		
Kalkulam			Alur Eraniel Tnalakulam Thiruvancode	Kadiapatnam Manavalakurichi Colachel Kilmidalam Midalam Kilkulam Kiliyur	

* Amended by Notification R. O. C. No. 71 of 23/Rev., dated 4th October 1923.

SCHEDULE I.

Part (i)—List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands. —(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Kalkulam—(contd).			Valvachathottam Attur Thuckalai Kalkulam	Kappiyara Kothanallur Meycode Aruvikara Thiruvattar Thiraparappu Ponmana	
Vilavancode			Medukummal Nallur Pakode Vilavancode Nattalam	Arumana Arudesapattu Ezhudesapattu Kollencode Kaliyal Kunnathur Edakode Pyinkulam Palukal Kilmidalam Midalam Kilkulam Kiliyur Ottasekaramangalam	
Neyyattinkara			Neyyattinkara Chenkal Parasala Kolla Kunnathukal Nemom Pallichal		

SCHEDULE I.

Part (i) — List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(*contd.*)

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Neyyattinkara—(<i>contd.</i>)			Adiyannur Kottukal Thiruvallam Maranallur Perumkadavila Thiruvattur Karumkulam Kulathur Vilappil Marukil Aramada Anchamada Reodamada Chettivilagam Oollur Uliyathura Kilthonnakal		
Trivandrum	Kadakampalli Palkulangara Muttathara Iranimuttam Vanchiyur Pangapara Cheruvikal Attipra Menamkulam Kazhakuttam Irurpara Andurkonam Kadinamkulam Veilur Mel-thonnakal Chengazhacheri Madathuvilagam Pallipuram				

SCHEDULE I.

Part (i) List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Nedumangad			Nedumangad Anad Manikkal Vempayam Karakulam Perunkulam Nelland Kulathummel Velland Veeranakavu	Maunurkara Pal-de Vamanapuram Arianad Pullampara Uzhamalakal	
Chirayinkil	Azhoor Kundallur Charkara Chirayinkil Kadavur Chemmaruthi Edava Varkala Vettur Cheruniyur	Attingal Kizhattingal Ayiroor Avanavancheri Alencode	Karivarom Kilavallam Edakode Navaikolam Ilamba Mudakal Nagaroor Ottur Pulimathu Pallikkal Madavoor Palayakunnumel Kilimanur Vellalur	Manambur Koduvalannur	

SCHEDULE I.

Part (i) List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Quilon	Eravipuram Thrikovilvattam Vadakkevija Kilikollur Kottankara Minadu Paravur Thrikadavur Perinad Quilon	Adichanallur Nedumpana Eastern Kallada			
Karunagapalli		Chavara Thekkumbhagom Karunagapalli Krishnapuram Kulasekarapuram Pannana Puthupalli Perinad Thazhava Todi Thevalakara Mynagapalli			
Karthigapalli		Haripad Cheruthana Karthigapalli		Cheppad Valiakuzhi Nangyarkulangara	

SCHEDULE I.

Part (i) List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Karthigapalli — (contd).		Chingoli Kizhakkakara Viyapuram Keerikad Kanthalloor Kumarapuram Karivatta Muthukulam Arattupuzha Pathiyur Pallipad Thrikunnapuzha			
Kunnathur		Churanad Poruvazhi Kunnathur Pallikkal Adur Western Kallada	Yenadinangalam	Kodumon	
Kottarakara	Melila Vetikavila Kottarakara Kulakada Ezhukone Ummannur	Veliyan Velinallur Chadayanangalam	Kumuil		

SCHEDULE I.

Part (i)—List of pakhthies arranged according to groups for purposes of valuation of reserved trees on puduval lands—(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Ambalapuzha		Thalavadi Kozhimukku Takazhi Purakkad Ambalapuzha Nedumudi Chambakulam Pulinkunnam Kynakari Alleppey Ariad South Ariad North Mararikulam South			
Mavelikara		Kannanaangalam Tiru veruthura Chennithala Mavelikara Tazhakara Nuranad Pandalam Thekkekara Tonnallur	Chinnakara	Thamarakulam Bharanikavu Perungala Thekkekara Palamel	Vallikunnam
Tiruvalla		Kizhakebbagom Kadapra Nedupuram Perungara			Ezhumattur

SCHEDULE I.

Part (i)—List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands—(contd.).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Tiruvalla—(contd.)		Kavumbhagam Tiruvalla Eraviperur Kaviyur Mannar Koyipuram Thottapuzhacheri Ayirur Kallupara Kuratticheri Thiruvannandur Pandanad Puliyur Mallapuzhacherri Cherianad Vadakkakara Venmani Arammala Pandalam-Vadakkakara Chengannur	Ala Puthenkavu		
Pathanamthitta		Omaller Pathanamthitta Ranui Kumbazha Cherukole Vallikodu		Elanthur	

SCHEDULE I.

Part (i)—List of pakuthais arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(*contd.*).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Pathanapuram	<p>Mylam Pattazhi Thalavur Anehal Edamulakal Vilakudi Punalur Pathanapuram</p>				
Shencottah	<p>Shencottah Karkudi Puliyara Pudur Mekkara</p>			<p>Achanpudur Elathur Kilangadu Ayikudi Samburvadakara</p>	
Changanacherry		<p>Muttar Ramankari Velianad Nilamperur</p>		Nedumkunnam	

SCHEDULE I.

Part (i)—List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Changanacherry (contd).		Chennankarai Kunichi Vazhapalli Padijare- bhagom Do. Kizhakebhagom Changanacherry Madappalli Puthupelli Vazhoor Vellavur Manimala Cheruvalli Chirakadavu Kanjirapalli Do. North South			
Kottayam		Tiruvarppu Kottayam Nattakam Panachikadu Vijayapuram Pambadi Akalakunnam Aynanam Kummanam Kumarakam Kodumalur			

SCHEDULE I.

Part (i)—List of pakuthies arranged according to groups for purposes of valuation of reserved trees on
puduval lands.—(*contd.*)

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Vaikam—(<i>contd.</i>)		Padinjarekara Manakunnam Chempumuri Maravanthuruthu Vadayar Mulakulam Thalalayalam Vechur Manjur Kaduthurthi			
Minachil		Minachil Ramapuram Lalam Bharanganam Pulianur Kordur Kidangur Kanakary Poonjar	Elakad. Uzhavur		

SCHEDULE I.

Part (i)—List of pakhthies arranged according to groups for purposes of valuation of reserved trees on puduval lands.—(contd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Muvattupuzha		Kuthattukulam Tirumaradi Piravom Ramamangalam Muvattupuzha Arakuzha Enanallur Varapetty Eramallur Mulavur Kothamangalam Kuttamangalam			
Kunnathuad	Kazhukambalam Chemmanad Kunmatnad Vazhakulam Kothakulangara Alwaye Thrikakara	Manikamangalam Manjapra Aikaranad Mazhuvannur Vengola Perumbavur Vengur Cheranallur Manakad Kumaramangalam Thodupuzha Karikode Kariamannur	Rayamangalam	Asamennur	
Todupuzha					

SCHEDULE I.

Part (i) - List of pakuthies arranged according to groups for purposes of valuation of reserved trees on puduval lands. - (concl'd).

Taluk.	Group No. I.	Group No. II.	Group No. III.	Group No. IV.	Group No. V.
Parur	Edapalli Thekkumbhagom Edapalli Vadakkumbhagom Alangad Kodungallur Airur Parakkadavu Chengamanad Varapuzha	Ezhikara Kottuvalli Parur Vadakekara Puthenvelikara Puthenchira			
Devicoolam				Nachivayal Marayur Kilauthur Kannen Devan Hills	Kanthallur Kottakombu Vattavada Poopara Udumbanshola Pallivasal Anakulam Estate, West
Peermade			Peruvanthanam Peermade	Vandanmett	Periyar Mappara

SCHEDULE. I.

*PART (ii).—Schedule of rates of value per cubic foot of reserved trees on *pudumal* lands for the different groups of villages.

No.	Vernacular Name.	Botanical Name.	Group No. I.			Group No. II.			Group No. III.			Group No. IV.			Group No. V.		
			Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.
1	Anjili	Artocarpus hirsuta	0	24	8	0	23	12	0	21	0	17	8	0	0	15	12
2	Kongu	Hopea parviflora	0	0	0	22	19	8	0	17	0	17	12	0	0	14	0
3	Vengai	Pterocarpus marsupium	0	21	0	0	19	0	8	10	8	15	0	0	0	14	0
4	Edankorana (Pathiri)	Stereospermum xylocarpum	0	14	0	0	19	0	8	0	0	8	12	0	0	7	0
5	Thempavoo	Terminalia tomentosa	0	24	8	0	22	12	0	21	0	19	0	0	0	17	8
6	White Cedar (Agil)	Dysoxylum malabaricum	0	0	0	0	24	8	0	21	0	17	8	0	0	15	12
7	Irul (Kadamaram)	Xylia dolabriformis	0	21	0	0	19	0	8	17	8	15	0	0	0	14	0
8	Venteak	Lagerstroemia lanceolata	0	24	8	0	22	12	0	21	0	19	6	0	0	17	8
9	Punnappa	Calophyllum tomentosum	0	14	0	0	12	0	8	10	8	8	12	0	0	7	0
10	Cherupunna	Cedrela toona	0	14	0	0	12	0	8	10	8	12	0	0	0	7	0
11	Red Cedar	Albizia lebbek	0	17	8	0	15	12	0	14	0	12	0	0	0	10	8
12	Vaha	" procera	0	12	0	0	10	8	16	8	16	7	0	0	0	5	0
13	Karinthakara	" odoratissima	0	12	0	0	10	8	12	8	12	7	0	0	0	5	0
14	Karivaga	Vitex altissima	0	21	0	0	19	0	8	17	8	15	0	0	0	5	0
15	Myla	Adina cordifolia	0	24	8	0	23	12	0	21	0	19	0	0	0	14	0
16	Manj kadambu	Lagerstroemia Flos-Regince	0	15	12	0	14	0	0	12	0	10	8	0	0	17	8
17	Karimaruthu	Schleichora trijuga	0	10	8	0	8	12	0	7	14	7	0	0	0	6	0
18	Poovan	Bridelia retusa	0	10	8	0	8	12	0	7	14	7	0	0	0	6	0
19	Mulluvengai	Terminalia paniculata	0	17	8	0	15	12	0	14	0	12	0	0	0	10	8
20	Maruthi	Grewia tiliasfolia	0	5	0	0	4	0	0	3	8	2	10	0	0	1	12
21	Unnam	Anogeissus latifolia	0	5	0	0	4	0	0	3	8	2	10	0	0	1	12
22	Vekkali	Lophopetalum Wightianum	0	5	0	0	4	0	0	3	8	2	10	0	0	1	12
23	Venkotta	Terminalia chebula	0	10	8	0	8	12	0	7	14	7	0	0	0	6	0
24	Kadukka	Mesua ferrea	0	21	0	0	19	0	8	17	8	15	0	0	0	14	0
25	Nangu	Vateria indica	0	5	0	0	4	0	0	3	8	2	10	0	0	1	12
26	Payne	Thospesia populnea	0	5	0	0	4	0	0	3	8	2	10	0	0	1	12
27	Fuvarsu	Aglaia Roxburghiana	0	10	8	0	8	12	0	7	14	7	0	0	0	6	0
28	Chopkala	Mangifera indica	0	10	8	0	8	12	0	7	14	7	0	0	0	6	0
29	Mayu	Tamarindus indica	0	5	0	0	4	0	0	3	8	2	10	0	0	1	12
30	Puli	Bassia longifolia	0	10	8	0	8	12	0	7	14	7	0	0	0	6	0
31	Iluppei	Sadindus tarifoliatus	0	17	8	0	15	12	0	14	0	12	0	0	0	10	8
32	Pasakottei		0	8	12	0	7	14	0	7	0	6	0	0	0	5	0

* Amended by Notification R. O. C. No. 71 of 22 Revenue, dated 4-10-23.

SCHEDULE I.

PART (ii).—Schedule of rates of value per cubic foot of reserved trees on *pudaval* lands for the different groups of villages.—concl'd.

No.	Vernacular Name.	Botanical Name.	Group No. I.			Group No. II.			Group No. III.			Group No. IV.			Group No. V.		
			Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.	Rs.	Ch.	C.
33	Thelli	Canarium strictum	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
34	Morala	Buchania latifolia	0	3	0	0	4	0	0	0	3	0	2	10	0	1	12
35	Kodapala	Hardwickia pinnatifida	0	14	0	0	12	0	0	0	11	0	10	8	0	8	12
36	Mattipal	Hardwickia pinnatifida	0	8	12	0	7	14	0	0	0	0	6	0	0	5	0
37	Kanjiram	Ailanthus malabaricus	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
38	Puthankolli	Strychnos Nuxomica	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
39	Karanjili	Poeciloneuron indicum	0	14	0	0	12	0	0	0	11	0	10	8	0	8	12
40	Vellani	Dipterocarpus Bourdillonii	0	10	8	0	8	12	0	0	7	0	7	0	0	5	0
41	Malaveppu	Dipterocarpus indicus	0	10	8	0	8	12	0	0	7	0	7	0	0	5	0
42	Shenkuranth	Chikrasia tabularis	0	21	0	0	19	0	0	0	17	8	15	12	0	14	12
43	Ponpathiri	Gluta travancorica	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
44	Karuva	Streosponnum chetoneides	0	5	12	0	7	14	0	0	3	0	6	0	0	5	0
45	Ilapunga	Cinnamomum zoylanicum	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
46	Konnei	Hopea Wightiana	0	8	12	0	7	14	0	0	3	0	6	0	0	5	0
47	Nedunar	Casaria fistula	0	10	8	0	8	12	0	0	7	0	6	0	0	5	0
48	Gnaval	Polyalthia fragrans	0	14	0	0	12	0	0	0	10	8	8	12	0	7	0
49	Karinjara	Eugenia Jambolana	0	14	0	0	12	0	0	0	10	8	8	12	0	7	0
50	Chavaran	" Gardneri	0	8	12	0	7	14	0	0	7	0	6	0	0	5	0
51	Karivelam	" Chavairan	0	14	0	0	12	0	0	0	10	8	8	12	0	7	0
52	Parambo	Acacia arabica	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
53	Kadapla	Prosopis spicigera	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
54	Ningal (Niroli)	Kurumia bipartita	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
55	Kurangan	Filicium decipies	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
56	Vedapla (Karayini)	Acrocarpus fraxinifolia	0	5	0	0	4	0	0	0	3	0	2	10	0	1	12
57	Nannal (Thiruppu)	Cullenia excelsa	0	8	12	0	7	14	0	0	7	0	6	0	0	5	0
58	Acha	Bischofia javanica	0	8	12	0	7	14	0	0	7	0	6	0	0	5	0
59	Vemaram	Hardwickia binata	0	14	0	0	12	0	0	0	10	8	8	12	0	7	0
60	...	Chloroxylon swistenia	0	8	12	0	6	0	0	0	5	0	4	0	0	3	8
61	Elavu	Shorea talura	0	7	0	0	6	0	0	0	5	0	4	0	0	3	8
62	Cheeni	Bombax malabaricum	0	7	0	0	6	0	0	0	5	0	4	0	0	3	8
63	Malayuram	Tatameles nudiflora	0	7	0	0	6	0	0	0	5	0	4	0	0	3	8
64	Bamboos	Pterospermum rubiginosum	0	7	0	0	6	0	0	0	5	0	4	0	0	3	8
		Bambusa Sp. per 100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NOTE :—Till the close of 1098 M. E., the statement of rates appended to Notification B. O. C. No. 71 of 1922/Revenue, dated 3rd May 1922, will take the place of Part (ii) of Schedule I.

*FOOT NOTE TO SCHEDULE—I PART (ii).

METHOD OF VALUATION.

The following instructions are laid down for the valuation of reserved trees :—

(1) No tree which is less than 24 inches in girth shall be valued.

(2) The tree should be measured at a height of 4½ feet from the ground. The height should be taken to a point where a main branch leaves the stem.

(3) The cubical contents of the stem (timber) should be found out by the following formula :—

$$\frac{\left(\frac{\text{Girth}}{4}\right)^2}{144} \times \text{length} = \text{cubical contents.}$$

Girth is taken in inches and length in feet.

Having thus obtained the cubical contents of the tree, the value should be calculated at the rates given in this Part, after ascertaining, with reference to Part (i) of Schedule I, the group in which the Pakuthi wherein the tree stand falls.

Example.—Wanted the value of a *kongu* tree in Kondur Pakuthi of the Minachil Taluk, 60 inches in girth and the length of which is 36 feet.

$$\begin{aligned} \text{Cubical contents of the tree} &= \frac{\left(\frac{60}{4}\right)^2}{144} \times 36 \\ &= 56.25 \text{ cubic feet.} \end{aligned}$$

Kondur Pakuthi as per Part (i) of Schedule I falls under Group II, and

the value of a cubic foot of *kongu* is 24½ chs. for Group II.

∴ the value of the tree = 56.25 × 24 chs. 8 cash.

= Rs. 49-6 chs. 2 cash.

*Amended by Notification R. O. C. No. 71 of 22/Revenue, dated 4-10-23.

SCHEDULE II.

Scale of standard rates of annual tax for town lands.

Class.	Per acre.		Per cent.	
	Rs.	Chs.	Rs.	Chs.
1	7	4	0	2
2	10	20	0	3
3	14	8	0	4
4	21	12	0	6
5	28	16	0	8
6	42	24	0	12
7	57	4	0	16
8	71	12	0	20
9	85	20	0	24
10	100	0	1	0
11	114	8	1	4
12	128	16	1	8
13	142	24	1	12
14	157	4	1	16
15	171	12	1	20
16	185	20	1	24
17	200	0	2	0
18	214	8	2	4
19	228	16	2	8
20	242	24	2	12
21	257	4	2	16
22	271	12	2	20
23	285	20	2	24
24	342	24	3	12
25	400	0	4	0
26	457	4	4	16
27	514	8	5	4
28	571	12	5	20

SCHEDULE III.

Scale of rates for taxable trees.

Serial No.	Kind of Tree.	Assessment class.	Rate for one bearing tree.			Places where assessed,	Remarks.
			Fs.	Chs.	C.		
1	Cocoanut ...	I	1	...	...	{ Assessed throughout the State.	
		II	...	3	8		
		III	...	3	...		
2	Areca ...	...	...	...	8		
3	Jack ...	...	1	...	...
4	Palmyrah ...	...	...	...	8	1 Thovala Taluk. 2 Agastiswaram " 3 Kalkulam " 4 Vilavancode " 5 2 Villages in Neyyattinkara taluk viz., Kulathur and Parasala " 6 Shencottla "	
5	Tamarind ...	...	...	2	...	1 Thovala " 2 Agastiswaram " 3 Kalkulam " 4 Shencottah " 5 Anchunad "	
6	Punna ...	...	...	...	12	1 Thovala " 2 Agastiswaram " 3 Kalkulam " 4 Vilavancode "	
7	Mango ...	...	...	...	12	1 Thovala " 2 Agastiswaram " 3 Kalkulam " 4 Shencottah "	

SCHEDULE IV.

Table showing the allowance in area to be made for taxable trees.

Serial No.	Kind of trees.	No of trees to the acre.	Extent of space allowed per bearing tree.	Remarks.
1	Cocoanut ...	100	1 cent	These are the standard rates for the whole State.
2	Areca ...	800	1/8 cent	
3	Jack ...	50	2 cents	
4	Palmyra ...	500	1/5 cent	
5	Punna ...	50	2 cents	
6	Tamarind ...	50	2 cents	
7	Mango ...	50	2 cents	

NOTIFICATION.

Dis. No. 805 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that Rule 39 of the Rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097, for the assignment of Government lands, and published at pages 1373 to 1398 of the Land Revenue Department Sheet of the Government Gazette dated 13th March 1923, is amended as follows :—

“39. The *tharavila* on *puduvai* lands, whether occupied, or unoccupied, shall not go below the following minima rates :—

Dry lands. (1) Rs. 10 per acre. (2) Rs. 25 per acre for reclamations from rivers, canals and backwaters.

Wet lands. (1) Rs. 50 per acre throughout the State except in the taluks of Devicolum and Peermade. (2) Rs. 25 per acre in the taluks of Devicolum and Peermade.”

Huzur Cutcherry,
Trivandrum, 5/7th July 1923. }

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis No. 804 of 23/Revenue.

It is hereby notified, under sanction of His Highness the Maha Raja, that Rule 55 of the Rules passed under Section 7 of the Government Land Assignment Regulation, III of 1097, for the assignment of Government lands, under date the 25th February 1923, and published in the Land Revenue Department Sheet of the Government Gazette dated 13th March 1923, is amended as follows:--

"55. In the case of unoccupied dry lands, the assessment shall be levied for the year in which the registry is ordered, if it is completed within the close of the second quarter; but in the case of unoccupied wet lands, no assessment shall be levied for the year of assignment unless a crop has been actually taken out of the land."

Huzur Cutcherry,
Trivandrum, 9th July 1923.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

R. O. C. No. 71 of 1922/Revenue.

In supersession of Government Notifications R. O. C. No. 71 of 1922/Revenue, dated 3rd May 1922 and 13th August 1923, reducing, as a temporary measure, the rates of valuation of reserved trees on Puduval lands to be registered, it is hereby notified, with the sanction of His Highness the Maha Raja, that the rates of valuation of reserved trees on Puduval lands are reduced as shown below. With a view to give effect to the reduction of rates the Rules for the assignment of Government lands, issued under Section 7 of the Land Assignment Regulation, dated the 25th February 1923, are amended as follows:—

(1) *Rule 14 (i). Substitute the following for the existing Rule—*

"(i) The value of all reserved trees standing on Puduval lands to be registered shall be calculated in the following manner:—

(a) For reserved trees of thirty-six inches and more in girth of the species mentioned in Schedule I appended to these rules, the rates mentioned in column 3 of the Schedule shall be adopted in the taluks of Parur, Kunnatnad, Quilon, Kottarakara, Kunnathur, Pathanapuram, Shencottah, Chirayinkil, Trivandrum and Neduvangad; and for the other taluks, the rates noted in column 4 shall be adopted.

(b) For reserved trees of the species other than those specified in Schedule I, the value per tree shall be calculated according to the following progressive scale :—

For trees of and above 36 inches in girth and below 54 inches—Bh. Re. 1 per tree.

For trees of and above 54 inches in girth and below 72 inches—Bh. Rs. 2 per tree.

For trees of and above 72 inches in girth and below 100 inches—Bh. Rs. 3 per tree.

For trees of and above 100 inches in girth—Bh. Rs. 4 per tree.

For fully grown or mature bamboos, value shall be recovered at the rate of Bh. Rs. 2 per every 100 bamboos in the taluks of Peermade and Devicolum and at Bh. Rs. 3 per 100 in all the other taluks. No charge will be levied for bamboos if less than 100 in number or for the excess number over complete hundreds. Nor will immature bamboos be charged."

(2) *Substitute the following for Schedule I Parts (i) and (ii) of the Rules :—*

SCHEDULE I.

Schedule of rates of value per cubic foot of Reserved trees on Puduval lands.

No.	Reserved trees.		Rate per			Rate per		
	Vernacular name.	Botanical name.	cubic foot.			cubic foot.		
			Rs.	as.	p.	Rs.	as.	p.
1	Anjili or Ayani	Artocarpus hirsuta	...	12	...	...	8	...
2	Thumbagom or Kongu	Hopea parviflora	...	12	...	...	8	...
3	White Cedar or Agil	Dysoxylum Malabari-cum	...	12	...	...	8	...
4	Vengai	Pterocarpus Marsupium	...	10	...	...	8	...
5	Thembavu or Karimaruthi	Terminalia tomentosa.	...	10	...	...	8	...
6	Irul or Kadamaram	Xylia dolabaeiformis	...	10	...	...	8	...
7	Myla	Vitex altissima	...	10	...	...	8	...
8	Venteak	Lagerstroemia lanceolata	...	6	...	...	4	...
9	Pannappa	Calophyllum tomentosum	...	6	...	...	4	...
10	Cherupunna	C. Wightianum	...	6	...	...	4	...
11	Madagirivembu or Devadaram	Cedrela Toona	...	6	...	...	4	...

No.	Reserved trees.		Rate per			Rate per		
	Vernacular name.	Botanical name.	cubic foot.			cubic foot.		
			Rs.	as.	p.	Rs.	as.	p.
12	Malaveppu	Chickrassia tabularis ...	6	...	...	4	...	...
13	Shenkuranthi	Gluta travancorica ...	6	...	...	4	...	...
14	Vaha	Albizzia lebbek ...	4	...	...	3	...	...
		A. procera ...	4	...	...	3	...	...
		A. odoratissima ...	4	...	...	3	...	...
15	Manjakadambu	Adina cardifolia ...	4	...	...	3	...	...
16	Manimaruthi	Lagerstroemia Flos- ...	4	...	...	3	...	...
		Regisnoe						
17	Maruthi	Terminalia paniculata...	4	...	...	3	...	...
18	Nangu	Meswa ferrea ...	4	...	...	3	...	...
19	Chokkala	Aglaia Roxburghiana...	4	...	...	3	...	...
20	Kodappala	Hardwickia pinnata ...	4	...	...	3	...	...
21	Kar-anjili	Dipterocarpus Bour- ..	4	..	...	3	...	...
		dillion						
22	Ila-pongu	Hopea Wightiana ...	4	...	...	3	...	...

(3) *Substitute the following for the foot note to Schedule I of the Rules —*

“FOOT-NOTE TO SCHEDULE I.

Method of Valuation.

The following instructions are laid down for the valuation of Reserved trees :—

(i) No tree which is less than 36 inches in girth shall be valued.

(ii) The tree should be measured at a height of $4\frac{1}{2}$ feet from the ground. The length is the height of the bole to a point where a main branch leaves the stem.

(iii) The volume of the tree should be calculated according to the following formula :—

$$\frac{\left\{ \frac{\text{girth in inches}}{4} \right\}^2}{144} \times \text{length in feet} = \text{contents in cubic feet.}$$

Two-thirds of this volume will be taken for assessing the value of the tree, a deduction of one-third being allowed for the thickness of the bark and for the girth being taken at breast height. Having thus obtained the cubical contents of the tree, the value should be calculated at the rates given in the above Schedule.

Example—Wanted the value of a *Kongu* tree in Kondur pakuthi of the Meenachil Taluk 60 inches in girth and the length of which is 36 feet. Cubical contents of the tree =

$\frac{\left\{\frac{60}{4}\right\}^2}{144} \times 36 = 56.25$ cubic feet. Meenachil taluk falls under column 4, and the value of a cubic foot of *Kongu* is chuckrams 14 cash 4 under this column.

∴ the value of the tree = $\left\{\frac{56.25 \times 2}{3}\right\} \times 14$ chs 4 cash =
Bh. Rs. 18-21 chs 6 cash = S. Rs. 19-2 chs-6 cash."

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 4th October 1923. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 1407 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the Rules for the assignment of Government lands, issued under Section 7 of the Land Assignment Regulation, III of 1097, and dated 25th February 1923, are amended as follows :—

Form D:—Insert the following as condition No. 10 in the form of the patta.

"In the case of concessional grants to members of depressed classes, if the land is at any time brought to sale under the Revenue Recovery Regulation for arrears of revenue due from the grantee, no fresh grants of land will be made to the grantee under the concessional terms in Part V of the Rules."

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 24th/31st October 1923. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 7 of 24/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that Rule 2 of Part I of the Puduval Rules, dated the 25th

February 1923, issued under Section 7 of the Government Land Assignment Regulation, III of 1097, is amended as follows :—

After clause (iv), insert the following as clause v:—

“(v) The term ‘alienation’ includes sales, gifts, wills, mortgages, hypothecations and leases for more than three years or leases with premium.”

(By order),

Huzur Cutcherry,
Trivandrum, 5th January 1924. } R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 429 of 1924/Revenue.

It is hereby notified, under sanction of His Highness the Maha Raja, that Rule 40 of the Rules passed under Section 7 of the Government Land Assignment Regulation, III of 1097, for the assignment of Government lands, under date the 25th February 1923, and published in the Land Revenue Department sheet of the Government Gazette dated 13th March 1923, is amended as follows :—

Substitute the following for the existing clause (iv) of Rule 40.—

“For *puduvai* lands registered as wet, the rate of assessment shall be fixed on the basis of the schedule of settlement rates for wet lands and with reference to the rates of wet lands in the neighbourhood: Provided that the whole of the paddy assessment shall be commuted into money at 11 chackrams per para: Provided further that, in the case of registries falling within the powers of disposal of Tahsildars, if a lower *tharam* than that fixed for any adjacent registered land is considered necessary in any particular case, the Tahsildar shall fix the reduced *tharam* only with the previous permission of the Division Peishkar.”

(By order),

Huzur Cutcherry,
Trivandrum, 26/31st March 1924. } R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 1140 of 1924/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the Rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097, for the assignment of

Government lands, and published at pages 1373 to 1398 of the Land Revenue Department sheet of the Government Gazette dated 13th March 1923 are amended as follows :—

(1) *Substitute the following for the existing clause (2) of Rule 24.—*

“(2) An area not exceeding a maximum limit of 3 acres for a single family will be assigned to each family free of *tharavila*. The grant of an area exceeding 3 acres to a single family shall not be made without the sanction of Government : Provided however that, in the case of co-operative societies composed exclusively of members of depressed classes, an area not exceeding a maximum limit of 30 acres for a single society may be assigned under this rule without the sanction of Government.”

(2) *Substitute the following for Rule 26.—*

“26. The Division Peishkar should freely consult the Director of Agriculture, the Director of Industries, the Registrar of Co-operative Societies, and Associations, including co-operative societies, formed for the purpose of ameliorating the condition of depressed classes, with a view to give full effect to these concessions.”

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 2nd August 1924. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 403 of 25/Revenue.

Under Section 7 of the Government Land Assignment Regulation, III of 1097, it is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that the Rules for the assignment of Government lands, passed under date the 25th February 1923, are amended as follows:—

Rule 5 (i). Insert the following as a Note under Rule 5 (i).—

*Note:—*Occupied portions of *Kayal* Porambokes beyond the lines of the main water ways wherever they have been defined by the P. W. D. may be disposed of by the Revenue Department without reference to the P. W. D., but no portions of the *Kayal* Porambokes within the main water-lines as defined by the P. W. D. shall, under any circumstances, be registered by the Revenue Department without the special sanction of Government.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 16th March 1925. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 652 of 25/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that Rule 59 (1) of the Puduval Rules, issued under Section 7 of the Government Land Assignment Regulation, III of 1097, under date the 25th February 1923, is amended as follows:—

“59 (i) If, at any time within two years of any decision, original or appellate, made under these Rules, the Dewan is satisfied—

(a) that there has been any material irregularity or violation of rules in the procedure adopted by the deciding officer or the appellate authority ; or

(b) that the decision was made,

(i) under a mistake of fact ; or

(ii) owing to fraud or misrepresentation having been practised ; or

(iii) in excess of the authority which the deciding officer had under these Rules ; and that the interests of the Government or of the public are affected thereby; he may set aside or modify such decision and pass such orders as may be deemed proper.

(By order),

Huzur Cutcherry,
Trivandrum, 10th June 1925. } K. NARAYANAN PANDALAI,
Ag. Chief Secretary to Government.

Dis. No. 1010 of 26/Revenue.

NOTIFICATION.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that Rules 24 and 25 of the Puduval Rules dated the 25th February 1923, issued under Section 7 of the Land Assignment Regulation, III of 1097, are amended as follows:—

1. *Substitute the following for clause (2) of the existing Rule 24.*

“(2) An area not exceeding a maximum limit of 3 acres for a single family will be assigned to each family free of *tharavila* by the Tahsildar. The grant of an area exceeding 3 acres to a single family shall not be made without the sanction of Government: Provided however that in the case of co-operative societies composed exclusively of members of depressed classes, an area not exceeding a maximum limit of 30 acres for a single society may be assigned under this rule by the Dewan Peishkar without the previous sanction of Government”.

2. *Substitute the following for Rule 25.*—

“25. The survey and demarcation of these lands and the calculation of *thadivila* thereon shall be done on the lines indicated in Rules 13 & 14 *supra*, either by the Survey Department or by the Proverthikar, as the Division Peishkar may decide. The valuation of reserved trees shall be checked by the Tahsildar or the Revenue Supervisor”.

Huzur Cutcherry,
Trivandrum, 7th July 1926.

(By order),
K. GEORGE,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 1838 of 26/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Rules issued under Section 7 of the Government Land Assignment Regulation, III of 1097, for the assignment of Government lands, and published at pages 1373 to 1398 of the Land Revenue Department sheet of the Government Gazette dated the 13th March 1923 are amended as follows:—

Substitute the following for the existing clause (2) of Rule 24.—

“(2) An area not exceeding a maximum limit of 3 acres for a single family will be assigned to each family free of *tharavila* by the Tahsildar. The grant of an area exceeding 3 acres to a single family shall not be made without the sanction of Government: Provided however that in the case of co-operative societies composed mainly of members of depressed classes and working exclusively for their benefit, an area not exceeding a maximum limit of 30 acres for a single society may be assigned under this Rule by the Dewan Peishkar without the previous sanction of Government.”

Huzur Cutcherry,
Trivandrum, 11th November 1926.

(By order),
K. GEORGE,
Chief Secretary to Government.

Amendment to Rule 24 vide G.O. No. 1838 of 26/Revenue dated 7th July 1926.

RULES.

Dis. No. 243-1 of 23/Revenue.

Under Section 7 of Regulation III of 1097, the following Rules for the sale of Government lands on the Travancore Hills for coffee or tea cultivation, are passed by the Government of His Highness the Maha Raja, under date the 25th February 1923/13th Kumbhom 1098.

1. Government land, in which no rights of private proprietorship or exclusive occupancy exist, and which may not be reserved as hereinafter provided, may, until further notice, be sold under the following rules.

2. Every application for land shall be addressed to the Land Revenue Commissioner, or to the Peishkar or the Commissioner of the Division in which the land is situate, and shall contain the following particulars :—

- (a) the estimated area of the lot applied for, and
- (b) the situation of the lot and its boundaries, as accurately as can be stated.

The application shall also be accompanied by a sketch of the land applied for.

3. No lot shall ordinarily exceed 500 acres. But a person may apply for several contiguous lots, each not exceeding the above limit.

4. Every lot shall, as far as possible, be compact, and shall ordinarily include no more than one tract of land capable of being surrounded by a ring fence, and when the lot touches a public road, navigable river, canal or backwater, the length of the road or water frontage shall not ordinarily exceed one-half of the depth of the lot and in all other cases the blocks shall be so laid out that, as far as practicable, their length shall not exceed half their depth.

5. No lot shall be sold until it has been demarcated with durable boundary marks and surveyed.

6. On receipt of an application under Rule 2, the Peishkar or the Commissioner of the Division shall ascertain whether the lot applied for is available for sale. He should also enquire into the antecedents and financial position of the applicant and satisfy himself that the application is *bonafide*, that it comes from a person of competence and that it is not made for purposes of speculation. He should then forward the application along with his views thereon to the Land Revenue Commissioner. His report should clearly state the result of his enquiry on the points mentioned in this rule.

7. If, on receipt of an application under Rule 2 or of a report under Rule 6, the Land Revenue Commissioner has reason to believe that the lot applied for is saleable under these rules, the applicant

will be called upon to give security, not exceeding the estimated cost of the demarcation and survey, by deposit of cash or otherwise, as may be deemed necessary and sufficient, unless the land has been already demarcated and surveyed. A deposit paid as above required will be refunded at the sale under Rule 14.

8. If the applicant fails to furnish security under Rule 7 within six weeks from the date of demand, his application shall be null and void.

*9. On receipt of the security required under Rule 7, the Land Revenue Commissioner will, as soon as possible, cause the land applied for to be demarcated and surveyed. He may then either advertise the lot for sale by public auction on a given day to be fixed, so as to admit of the notice required in Rule 10 being given, or dispose of it by private sale according as he deems fit.

10. The advertisement, in case the land is to be sold by public auction, shall be in English and Malayalam, and it shall specify the locality, extent and boundaries of the lot, the annual assessment, and the place, time and conditions of the sale. It shall ordinarily be posted for three months on the land itself, as well as in the neighbouring villages and in the offices of the Peishkar or the Commissioner of the Division and the Tahsildar of the Taluk. The Land Revenue Commissioner will, at his discretion, fix the time and the place of auction and nominate the officer by whom the auction is to be conducted and may alter all or any of them, if necessary, provided that not less than 14 days' notice shall ordinarily be given of every such alteration, and that no land shall ordinarily be sold until it has been advertised as aforesaid for three full months. A Notification of the intended sale will also be inserted in the Travancore Government Gazette.

11. The Division Peishkar, or the Commissioner in the case of the Devicolum Division, shall send a written notice of the place and time of sale, as also any alteration under the provisions of Rule 10, to the applicant, but no party shall have the right to have the sale cancelled in consequence of the non-receipt of such notice, or delayed in consequence of the non-appearance of the applicant.

12. An applicant withdrawing his application prior to the sale of the lot will be entitled to the refund of so much only of his deposit, where deposit has been paid by him under Rule 7, as may not have been expended. Where no deposit has been paid, he will still be liable to make good any expense which the Government have incurred in consequence of his application and its withdrawal.

13. On the withdrawal of an application it shall be discretionary with the Government to proceed with the sale of the lot or not, as they consider best in the public interests.

14. The upset price will be British Rupees (25) twenty-five per acre, which will include all survey expenses. If the original applicant (who may have paid the deposit) be the purchaser, he shall receive credit for his deposit in payment. Otherwise, the amount of the deposit shall be paid to him from the sale proceeds.

15. If, before the time of sale, no claim of private proprietorship, or of exclusive occupancy or of any other right incompatible with the sale of the lot by public auction or by private arrangement under these rules, be preferred, the lot shall, as advertised, be put up to auction and sold to the highest bidder above the upset price subject to an annual assessment of one British Rupee on every acre of land granted. The land will be free of assessment for three years on condition that a quarter of it is cleared and planted within the first two years, failing which the whole of the assessment for the three years shall be levied in the third year, or in other words, the assessment will be levied from the date of the completion of the sale and recovered as arrears.

16. The sale shall be conducted under and subject to the following conditions :—

(1) The highest bidder above the upset price shall be the purchaser of the lot ; and, if any dispute arises between two or more bidders at the same price, the lot shall be immediately put up again at the last preceding undisputed bidding and resold.

(2) The person declared to be the purchaser shall pay, immediately after such declaration, a deposit of 10 per centum on the amount of his purchase money, to the officer conducting the sale, and in default of such deposit the property shall forthwith be put up to auction again and sold, and the defaulting bidder shall be liable for the deficiency, if any, in the price that may be secured at the re-sale.

(3) The full amount of the purchase money shall be paid by the purchaser before the office closes on the 60th day after the sale of the property, exclusive of such day, or, if the 60th day be a Sunday or other holiday, then on the first office day after the holiday.

(4) If the purchase money be not paid within 60 days from the day of the sale, the purchaser shall pay the same to the Government within 6 months from the date of sale, with interest at the rate of 6 per cent per annum on the remainder of the purchase money from the date of sale to the date of payment.

(5) If the purchase money be not paid within 6 months from the date of the sale, the deposit, after defraying the expenses of the sale, shall be forfeited to the Government, the property shall be

resold either by public auction or by private contract, and the defaulting purchasers shall be liable for deficiency of price, if any, resulting from such resale.

(6) In case of resale under Clause 2 or 5, the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may be subsequently sold. The deficiency, in any, arising from such resale, together with all expenses attending it shall be recovered from the purchaser as if it were arrears of land revenue under Regulation I of 1068.

(7) If the purchaser shall pay to the Government the residue of his purchase money, he shall, thereupon, be placed in possession of the lot, pending the issue of the title deed.

(8) All persons desirous of becoming purchasers shall satisfy themselves as to the identity, correct description and the measurement and boundaries of the premises previous to the sale ; by having the lot knocked down to him, the purchaser thereof shall be held to have waived all objections to the lot embracing any tract unfit for cultivation, to any mistakes that may afterwards appear to have been made in the description of the lot, as well as to any other error whatever in the particulars of the property.

17. Claims of private proprietorship, or of exclusive occupancy, or of any right affecting the sale of the land under the rules shall be disposed of under the provisions of Regulation III of 1097.

18. Reserves of grazing and forest land, of land for the growth of firewood, for building sites, for the growth of timber, etc., or required for any other special purpose, are not to be sold under these rules without the special sanction of the Government.

19. As soon as the land has been purchased, a grant shall be made to the purchaser, in the form appended to these rules, provided he shall have paid his purchase money in full.

20. Arrears of annual assessment on the lands sold shall be recoverable in the same manner as arrears of ordinary land revenue, under the Revenue Recovery Regulation for the time being in force.

21. Land sold under these rules shall continue subject to all general taxes or local rates payable by law or custom at the time of the sale, or which may thereafter become so payable.

22. Land sold under these rules shall be held in perpetuity as heritable or transferable property ; but every case of transfer shall be made known to the Government, who shall have the right of apportioning the tax if a portion of the holding is transferred.

23. The existing and customary rights of the Government or other proprietors, and of the public, in existing roads and paths and in streams running through or bounding lands sold under these rules, are reserved, and in no way shall they be affected by the sale of such lands under these rules.

24. Nothing contained in these rules shall be held to debar the Government from granting Government lands on *patta*, *conle*, or otherwise, at their discretion, as heretofore.

25. If any portion of the lands granted under these rules is cultivated with cardamoms, rubber or other special products, liable to a higher tax than that payable under these rules, it will be open to the Government to impose on that portion, such higher rates of assessment as may be applicable to lands granted for the cultivation of such products. In the case of lands of favourably assessed tenures, the enhancement to be made shall be at the proportion which the net assessment bears to the total assessment on the lands.

* 26. The full proprietorship of all Royal trees, *viz.*, Teak, Blackwood, Ebony and Sandalwood, within the grant, vests in the Government. The number and description of such trees shall be entered in the Schedule attached to the title deed for the land and the grantee shall be bound to take care of the trees until they are removed or otherwise disposed of by the Government. In regard to reserved trees, the grantee shall pay the value of all such timber as is actually used for building purposes within the limits of the grant or removed outside its limits for any purpose whatsoever. In no other case will the grantee be required to pay for the reserved trees on the land comprised within the grant.

The timber used for building purposes within the limits of the grant will be measured and its value realised by the Conservator of Forests, as the buildings are completed, so as to obviate the necessity for measuring and valuing small lots of sawn timber as they are used for the purpose. The value of the timber removed outside the limits of the grant will also be recovered by the Conservator prior to such removal. The valuation will be made according to the rates mentioned in the Schedule appended to these Rules. The rates as per Column 3 of the Schedule will apply to the taluks of Parur, Alengad, Kunnathunad, Quilon, Kottarakara, Kumiathur, Pathanapuram, Shencottah, Chirayinkil, Trivandrum and Nedumangad and those as per Column 4 to the remaining taluks of the State.

*Amended by Notification Dis. No. 173 of 24/Revenue, dated 2-2-24.

27. The banks of streams or rivers containing forest trees to the extent of 50 yards on each side, and the crests of hills to the extent of a quarter of a mile on each side, will not be assigned for cultivation.

28. The grantee shall, on or before the last day of May every year, give notice (to the Tahsildar having jurisdiction) of all lands planted by the grantee during the current Malabar year with cardamoms or rubber, or rubber and tea, or any other produce liable to an enhanced assessment, and shall specify in every such notice the number of acres of land so planted and the place or places where the same are situate: Provided always that the Government shall be at liberty, at any time to make any arrangement they may consider necessary to ascertain for themselves the correct extent of land so planted or liable to any of the hereinbefore mentioned taxes and that the expense of such arrangement shall be borne by the grantee: Provided further that, if the grantee fails to give any such notice to the Tahsildar on or before the last day of May every year hereinbefore required, the grantee shall be liable to pay a prohibitory tax of 5 times the assessment leviable on such plantation from the last day on which such notice ought to have been given.

Huzur Cutcherry,
Trivandrum, 25th February 1923.
8th March 1923.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

Schedule.

No.	Reserved trees.		Rate per cubic foot.		Rate per cubic foot.	
	Vernacular name.	Botanical name.				
1	2		3	4	5	6
			Rs.	As.	Rs.	As. P.
1	Anjili or Ayani	Artocarpus hirsuta	...	12	...	8...
2	Thumbagaia or Kongu	Hopoa parviflora	...	12	...	8...
3	Vengai	Pterocarpus Marsipium	...	10	...	6...
4	Edankornai or Pathiri	Stereospermum xylocarpum	...	6	...	4...
5	Thembavu or Karimarthu	Terminalia tomentosa	...	10	...	6...
6	White cedar or Agil	Dysoxylum malabaricum	...	12	...	8...
7	Iru or Kadamaratu	Xylia dolabriformis	...	8	...	6...
8	Venteak	Lagerstromia laucolata	...	6	...	4...
9	Punnappa	C. lophyllum tomentosum	...	6	...	4...
10	Cherupunna	Calophyllum Wightianum	...	6	—	4...
11	Red cedar or Mathagirivempu or Thevatharam	Cedrela Toona	...	6	...	4...
12	Vaga	Albizia Lebeck	...	4	...	3...
13	Karintbagara or Velvaga	A.—Procera	...	4	...	3...
14	Karivagai	A.—Odoratissima	...	4	...	3...
15	Myla	Vitex altissima	...	8	...	6...
16	Manjacadamboo	Adina cordifolia	...	4	...	3...
17	Manimaruthi	Lagerstrœmia-Flos Reginae	...	4	...	3..
18	uvan	Schleichera trijuga	...	3	...	2...
19	Mulluvengai	Bridelia retusa	...	3	...	2...
20	Maruthu	Terminalia paniculata	...	3	...	2...
21	Unnam or Chadicha	Grewia tiliaefolia	...	1	6	1...
22	Vekkali or Marukanjiram	Anogeissas latifolia	...	1	6	1...
23	Venkkotta	Lophopetalum Weighuianum	...	1	6	1..
24	Kadukkay	Terminalia Chebula	...	4	...	3..
25	Nangu	Mesua ferrea	...	3	...	2...
26	Pinel(White dammar)	Veteria indica	...	1	6	1..
27	Pavarasu	Thespesia populnea	...	1	6	1...
28	Chokkala	Aglaia Roxburghiana	...	3	...	2...
29	Mavu	Mangifera indica	...	1	6	1...
30	Puli	Tamarindus indica	...	1	6	1...
31	Illuppei	Bassia longifolia	...	1	6	1..
32	Pasakotta	Sapindus trifolatus	...	1	6	1...
33	Thelli (Black dammar)	Canarium strictum	...	1	6	1...
34	Morala	Buchanania latifolia	...	1	6	1..
35	Kodapalei	Hardwickia pinnata	...	3	...	2...
36	Mattipal	Ailanthus malabaricus	...	1	6	1...
37	Kanjiram	Strychnos Nux.vomica	...	1	6	1...
38	Puthangkolli	Poeceiloneron indicum	...	1	6	1...
39	Karanjili	Dipterocarpus Bourdillonii	...	3	...	2...
40	Vellaini	D.—indicus	...	1	6	1...
41	Malaveppu	Chickrassia tabularis	...	3	...	2...
42	Shenkuranthi	Gluta travancorica	...	6	...	4...
43	Pombathiri	Streospermum Chelcnoides	...	1	6	1...
44	Karuva	Chinnamomum Zelanicum	...	1	6	1...

Schedule — (contd.)

No.	Reserved trees.		Rate per cubic foot.			Rate per cubic foot.		
	Vernacular name.	Botanical name.						
1	2		3			4		
			Rs.	As.	P.	Rs.	As.	P.
45	Ilapongu	Hopsea Wightiana	...	3	...	...	2	...
46	Kounei	Cassia Fistula	...	1	6	...	1	...
47	Nedunar	Polyalthia fragrans	...	1	6	...	1	...
48	Naval	Eugenia Jambolana	...	3	...	...	2	...
49	Karinyarl	E.—Gardueri	...	3	...	...	2	...
50	Chavaran	E.—Chavaran	...	3	...	...	2	...
51	Karivelam	Acacia arabica	...	1	6	...	1	...
52	Parumbo	Prosopis ipicigera	...	1	6	...	1	...
53	Kadapla or Palumoron	Kurimia bipartita	...	1	6	...	1	...
54	Ningal or Niroli	Filicium decipiens	...	3	...	...	2	...
55	Kuranjun	Acrocarpus fraxinifolius	...	1	6	...	1	...
56	Vedapila or Kariui	Culcinia excelsa	...	1	6	...	1	...
57	Nannal or Tirippu	Bischofia javanica	...	1	6	...	1	...
58	Acha	Hardwickia Binata	...	3	...	...	2	...
59	Vaimarram	Chloroxylon swietenia	...	4	...	...	3	...
60	...	Shorea talura	...	3	...	...	2	...
61	Elavu	Bombax Malabaricum	...	3	...	...	2	...
62	Cheeni	Tetrameles Nudiflora	...	2	...	...	1	6

TITLE DEED—NUMBER.

Know all men by these Presents, that the Chief Secretary to the Government of Travancore, in behalf of the Travancore Government, has hereby this day, being the day of in the year One Thousand Nine Hundred and , granted under the Rules for the sale of Government Lands for coffee or tea cultivation, passed by the Government of His Highness the Maha Raja under date the 25th February 1923 to

Heirs, Executors, Administrators and Assigns for coffee or tea cultivation, in consideration of the purchase money of the sum of British Rupees

paid to the Travancore Government; by the said the tract of land measuring bounded as mentioned in the Schedule hereunder written, and delineated in the map hereto annexed, to be holden by the Grantee subject to the following conditions:—

First. A tax of one British Rupee shall be payable to the Government annually on every acre of land sold, and such tax shall be a first charge on the land; the Government retains the power to revise the rate of tax, provided that no increase of the assessment of these lands will be made except in concurrence with the general revision of the assessment in the Travancore State; and provided further that, if any portion of the lands granted under these Rules is cultivated with cardamoms or rubber or other produce, it will be open to the Government to impose on that portion such rates of special assessment as may be applicable to the lands granted for the cultivation of such products.

Second. The aforesaid tax is payable, in one sum, to the Tahsildar of the taluk of _____, on or before the thirty-first day of May of each year, without a formal demand from the Tahsildar.

Third. Arrears of assessment or tax shall be treated and recovered in the same manner as arrears of ordinary land revenue under the Revenue Recovery Regulation for the time being in force.

Fourth. The Grantee shall maintain permanent boundary marks around _____ grant and keep them in good repair, on failure of which, after due notice, it shall be competent to the Government to cause such marks, as it may deem necessary, to be put up, and to levy the cost of the same with all expenses attendant thereon in the manner provided for the realisation of arrears of public revenue due on land.

Fifth. The full right to Royal trees within the grant is reserved and continues to vest in the Government. The grantee shall be bound to take care of the Royal trees particularised in column 5 of the Schedule hereunder written until they are removed or otherwise disposed of by the Government. In regard to the Reserved trees, the Grantee shall pay the value of all such timber as is actually used for building purposes within the limits of the grant or removed outside its limits for any purpose whatsoever. The Grantee _____ bound to deliver to the Government all ivory found and other royalties produced in the land, and all captured elephants, and will be paid the regulated price for the articles of produce, and the regulated reward for the elephants, at the discretion of the Government.

Sixth. All established rights of way shall be respected by the Grantee, and such ways shall be at least twenty-one feet wide. It is to be considered that there is a natural right of way through the land when such is necessary in order to render the neighbouring land available.

Seventh. No exclusive right of water beyond what is necessary for the use of the plantation shall be considered to be conveyed by the grant. All rights over all water power are reserved to and vest in the Government.

Eighth. Should the Government have occasion to take up any portion of the land sold for the purpose of constructing roads, channels or other public works, due compensation shall be paid.

Ninth. The land will be free of assessment for three years on condition that a quarter of it shall be cleared and planted within the first two years, failing which the whole of the assessment shall be levied in the third year, or in other words, the assessment will be levied from the date of completion of sale, namely the

Tenth. The Grantee shall, as a most important condition of the grant, always use his best exertions to prevent the produce of the grant being exported, except on payment of the regulated duty at the Customs Houses, and to prevent smuggling of articles of Government monopoly and to prevent criminals in general obtaining any kind of protection on the Estate.

Eleventh. The land granted shall be held in perpetuity as heritable or transferable property, but every case of transfer of the grant by the Grantee shall be immediately made known to the Government, who shall have the right of apportioning the tax, if a portion of the holding is transferred.

Twelfth. All rights in mines, metals and minerals are reserved to and continue to vest in the Government. The discovery of all mines and treasures within the limits of the grant shall be immediately communicated to the Government. The disposal of treasure discovered in the land granted will be regulated by the Treasure Trove Regulation, III of 1084.

Thirteenth. The produce of lands held under the grant will be liable to duty on export in common with other like produce exported from the State.

Fourteenth. The liability of the lands herein specified to Municipal, General or Local taxes is not prejudicially affected by this grant.

Fifteenth. The Grantee shall, on or before the last day of May, every year, give notice (to the Tahsildar having jurisdiction) of all lands planted by the Grantee during the current Malabar year with cardamoms or rubber, or rubber and tea, or any other produce liable to an enhanced assessment, and shall specify in every such notice the number of acres of land so planted and the place or places where the same are situate. Provided always that the Government shall be at liberty at any time to make any arrangement

they may consider necessary to ascertain for themselves the correct extent of land so planted or liable to any of the hereinbefore mentioned taxes and that the expenses of such arrangement shall be borne by the Grantee. Provided further that, if the Grantee fail to give any such notice to the Tabsildar on or before the last day of May every year hereinbefore required, the Grantee shall be liable to pay a prohibitory tax of 5 times the assessment leviable on such plantation from the last day on which such notice ought to have been given.

Sixteenth. All sums of money due or alleged to be due to the Government from the Grantee under the grant shall be recoverable in the manner prescribed by the provisions of the Revenue Recovery Regulation for the time being in force.

Seventeenth. The term Grantee in these Presents shall beside the said Grantee include also his heirs, executors, administrators and assigns.

Schedule annexed to Title Deed Number.

Number of grant.	Situation.	Name and Boundaries.	Area in acres.	Number and description of Royal trees.
1	2	3	4	5

Signed, Sealed and Delivered at Trivandrum on the date and in the year above mentioned in the presence of : } *Chief Secretary to the Government of Travancore.*

Witnesses :— 1.
2.

NOTIFICATION.

R. O. C. No. 522 of 1922/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following Rule is added as Rule 9 A of the Rules for the sale of Government lands on the Travancore Hills for coffee or tea cultivation issued under Section 7 of the Land Assignment

Regulation and published on pages 1399-1404 of the Land Revenue Department Sheet of the Government Gazette dated the 13th March 1923 :—

“ 9 A. In the case of a private sale, the person to whom the land is proposed to be sold shall pay the acreage value at the rate agreed upon within a time to be fixed in the written notice issued to him calling upon him to pay up the same. No sale shall be completed, or shall be deemed to be complete, until the whole of the price agreed upon is paid ”.

(By order),

Huzur Cutcherry,	}	R. KRISHNA PILLAI,
Trivandrum, 9th August 1923.		<i>Chief Secretary to Government.</i>

NOTIFICATION.

Dis. No. 173 of 24/Revenue.

It is hereby notified with the sanction of His Highness the Maha Raja that the Rules for the sale of Government lands on the Travancore Hills for coffee or tea cultivation, dated the 25th February 1923, and published on pages 1399-1404 of the Land Revenue Department Sheet of the Gazette dated the 13th March 1923, are amended as follows :—

1. *Substitute the following for the existing Rule 26 :—*

“ 26 A. The full proprietorship of all Royal trees *viz.*, Teak, Blackwood, Ebony or Karunthaly and Sandalwood within the grant vests in the Government. The number and description of such trees shall be entered in the schedule attached to the title deed for the land and the grantee shall be bound to take care of the trees until they are removed or otherwise disposed of by the Government. In regard to Reserved trees, the grantee shall pay their value at such rate, per acre, of the wooded area of the grant, as may, from time to time, be fixed by Government, and on such payment, the absolute right over all reserved trees on the grant will vest in the grantee.

Explanation.—The term “ wooded area ” used in this Rule means and includes

- (i) all evergreen forests ; and
- (ii) deciduous forests, including what are known as park lands *i. e.*, grass lands which contain not less than 30 reserved trees, per acre, of all species having a girth measurement of 40 inches and above, measured at a height of 4 feet from the ground.

A schedule of reserved trees is appended to these Rules.

(*Note*.—"Evergreen forests" are areas with a close canopy with little or no grassy undergrowth while deciduous forests have an open canopy *i. e.*, have trees scattered all through with usually an undergrowth of grass. All evergreen forests will be treated as wooded for purposes of this rule. In some of the evergreen forests, *eeta* and bamboos may occur sometimes intermixed with trees, and in such cases, no differentiation between the two is possible and the whole area will be taken as wooded. In the deciduous forests, *eeta* is usually absent, but *eeta* may sometimes be found in hollows containing no tree-growth. Such *eeta* areas will not be treated as wooded. On the other hand, bamboos may be found intermingled with trees; nevertheless, such areas will be treated as wooded provided that they contain the number of reserved trees of the dimensions specified in sub-clause (2) above. Oftentimes *eeta* and bamboos are found in pure patches of fairly large extent in hollows and along the margin of streams and rivers and those areas will be taken as non-wooded if they do not contain the number of reserved trees of the dimensions specified above).

26 B. The determination and measurement of the wooded area of each grant will be made by the Divisional Forest Officer having local jurisdiction and the disputes, if any, between the Divisional Forest Officer and the grantee, in such determination or measurements shall be settled by the Conservator of Forests whose decision shall be final. The value of reserved trees thus assessed will be recovered by the Forest Department and credited to Forest Revenue."

2. *The following schedule shall be substituted for the schedule now appended to the Rules.*

SCHEDULE.

RESERVED TREES.

No.	Vernacular name.	Botanical name.
1	Anjili or Ayani	<i>Artocarpus hirsuta</i> .
2	Thumbagom or Kongu	<i>Hopea parviflora</i> .
3	Vengai	<i>Pterocarpus Marsupium</i>
4	Edankorani or Pathiri	<i>Stereospermum xylocarpum</i> .
5	Thembavu or Karimaruthu	<i>Terminalia tomentosa</i> .
6	White cedar or Agil	<i>Dysoxylum malabaricum</i> .
7	Irul or Kadamaram	<i>Xylocarpus dolabriformis</i> .
8	Venteak	<i>Lagerstrœmia lanceolata</i>
9	Punnappa	<i>Calophyllum tomentosum</i> .
10	Cherupunna	<i>Calophyllum Wightianum</i> .

No.	Vernacular name.	Botanical name.
11	Red cedar or Mathagirivempu or Thevatharam	Cedrela Toona.
12	Vaga	Albizzia Lebbeck.
13	Karinthagara or Velvaga	A-Procera.
14	Karivagai	A-Odoratissima.
15	Myla	Vitex altissima.
16	Manjacadamboo	Adina cordifolia.
17	Manimarathi	Lagerstrœmia-Plos-Reginæ.
18	Puvan	Schichera trijuga.
19	Mulluvengai	Bridelia retusa.
20	Maruthu	Terminalia paniculata
21	Unnam or Chadicha	Grewia tiliifolia.
22	Vekkali or Marukanjiram	Anegeissus latifolia.
23	Venkotta	Lophopetalum Wightianum.
24	Kadukkay	Therminalia Chebula.
25	Nangu	Mesua ferrea.
26	Pine (White dammer)	Veteria indica.
27	Puvarassan	Thespesia populnea.
28	Chokkala	Aglaia Roxburghiana.
29	Mavu	Mangifera indica.
30	Puli	Tamarindus indica.
31	Illupei	Bassia longifolia.
32	Pasakotta	Sapindus trifoliatus.
33	Thelli (Black dammer)	Canarium strictum.
34	Morala	Buchanania latifolia.
35	Kodapalei	Hardwickia pinnata.
36	Matipal	Ailanthas malabaricus.
37	Kanjiram?	Strychnos Nux-vomica.
38	Puthangkolli	Poeciloneuran indicum.
39	Karanjili	Dipterocarpur Bourdillonii.
40	Vallaini	D. indicus.
41	Mala Veppu	Chickrassia tabularis.
42	Shenkuranthi	Gluta travancorica.
43	Pombathiri	Stercospermum Chelenoides.
44	Karuya	Cinnamomum zaylanicum.
45	Ila Pongu	Hopea Wightiana.
46	Konnei	Cossia Fistula.
47	Nedunar	Polyalthia fragrans.
48	Naval	Eugenia Jambolana.
49	Karinyarl	E. Gardneri.
50	Chavaran	E. Chavaran.
51	Kariyelam	Acacia arabica.
52	Perumbe	Prosopis spicigera.
53	Kadapla or Palumoron	Kurimia bipartita.

No.	Vernacular name.	Botanical name.
54	Ningal or Niroli	Filicium decipiens.
55	Kuranjun	Acrocarpus fraxinifolius.
56	Vedapada or Karaini	Cullenia excelsa.
57	Nannal or Tirippu	Bischofia Javanica.
58	Acha	Hardwickia Binata.
59	Vaimaram	Cholroxylon swietenia.
60	...	Shorea talura.
61	Elavu	Bombax malabaricum.
62	Cheeni	Tetrameles undiflora.
63	Malayuram	Pterospermum rubiginosum.

3. *Substitute the following for the fifth clause of the Title Deed Form appended to the Rules :—*

Fifth. The full right to royal trees within the grant is reserved and continues to vest in the Government. The grantee shall be bound to take care of the Royal trees particularised in column 5 of the schedule hereunder written until they are removed or otherwise disposed of by the Government. The grantee shall also be bound to deliver to the Government all ivory found and other royalties produced in the land and all captured elephants and will be paid the regulated price for the articles of produce and the regulated reward or the elephants at the discretion of the Government.

(By order),

Huzur Cutcherry,
Trivandrum, 2nd February 1924. } R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 173-1 of 24/Revenue.

Under Rule 26 A of the Rules for the sale of Government lands on the Travancore Hills for coffee or tea cultivation dated the 25th February 1923, as amended by Notification Dis. No. 173 of 1924/Revenue, dated the 2nd February 1924, it is hereby notified, with the sanction of His Highness the Maha Raja, that, in the case of grants that may be made under the said Rules during a period of four years commencing from 1099 and ending with 1102 M. E. (inclusive), the rate at which the value of reserved trees on the grants is payable, is fixed at Bh. Rs. 35 per acre of the wooded area of each grant.

2. The grantees of all estates assigned before 1099 may, on payment of the said rate of Bh. Rs. 35 per acre of the wooded area, and subject to the other conditions laid down in Rules 26 A and B

relating to assignment of lands on the Travancore Hills for coffee or tea cultivation, acquire full rights over all the reserved trees in their grants ; provided that no grantee shall be allowed to acquire any such right in respect of any portion only of his grant. Payment may, at the option of the grantee, be made in five equal annual instalments, but no rights will vest in him till full payment is made. Grantees, unwilling to pay for, and purchase full rights over, reserved trees, will have the rights secured to them by their title deed and by the Rules applicable to their grants.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

Huzur Cutcherry, }
Trivandrum, 2nd February 1924. }

NOTIFICATION.

Dis. No. 1 of 27/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Rules under Section 7 of Regulation III of 1097 for the sale of Government lands on the Travancore Hills for coffee or tea cultivation dated the 25th February 1923 are further amended as follows:—

(1) Substitute the following for the existing Rule 9 A.—

“ 9 A. In the case of a private sale the purchase price per acre shall be arrived at by negotiation and, on approval by the Government, such price shall be paid in full by the purchaser within a time to be fixed in the written notice issued to him calling upon him to pay up the same. The rate to be so fixed shall in no case be below the upset price of British Rupees (40) forty per acre prescribed in Rule 14 of the Rules. No sale shall be completed or be deemed to be complete, until the whole of the price agreed upon is paid.”

(2) Substitute the following for the first sentence of Rule 14.

“ The upset price will be British Rs. (40) forty per acre, which will include all survey expenses,”

(By order),
K. GEORGE,
Chief Secretary to Government.

Huzur Cutcherry, }
Trivandrum, 1st January 1927. }

NOTIFICATION.

Dis. No. 144 of 24/Rev. & L. G.

Under sanction of His Highness the Maha Raja, the following rules under Section 254 of the Travancore Municipal Regulation, V of 1095, and Section 7 of the Government Land Assignment Regulation, III of 1097, are passed to govern the transfer of Government lands to Municipal Councils, and the assessment of lands in their possession, to revenue.

(1) Government may transfer any Government land lying within the limits of a Municipality to the Municipal Council thereof.

(2) Every application for the transfer of Government land to a Municipal Council shall be made by the President of the Council to the Division Peishkar of the Division in which the land is situate in Form No. I appended to these Rules. The Peishkar shall, on receipt of the application, cause the necessary enquiry to be made by the Tahsildar of the taluk in which the land is situate, and upon such enquiry, and after any further enquiry he may make, submit a report to Government through the Land Revenue and Income Tax Commissioner, as to the objection, if any, to the transfer and as to the terms on which the land may be transferred.

(3) (a) No initial charges such as *tharavila* or price of land will ordinarily be levied on the transfer of Government land to a Municipal Council. Government lands transferred shall be held subject to such of the conditions as may be imposed at the time of the transfer, and every transfer of land shall contain and be subject to the following conditions *vis.*—

(i) If the land ceases to be used for the specific purpose, if any, for which it was transferred, or if the conditions on which it was transferred are not fulfilled, the Government may resume it;

(ii) In the case of transfer of land for school-playgrounds, and other purposes where the erection of costly buildings would be inconsistent with the object of the transfer, the Government may resume the land without payment of compensation if any buildings are erected without the previous sanction of Government.

(b) In the event of resumption of any land, by Government, the compensation, if any, payable therefor shall in no case exceed the amount, if any, paid to Government therefor by the Municipal Council.

*[(4) The lands now in the possession of Municipal Councils, and those which may under these rules be transferred to them by Government or may otherwise vest in them hereafter, will be assessed to payment of land revenue as follows:—

(a) In the case of registered lands acquired by Government for any Municipal Council, the assessment the land bore at

* As amended by Notification R. O. C. No. 701 of 24/Rev. & L. G., dated 19th March 1925.

the time of its acquisition shall be the assessment leviable on the same.

(b) In the case of Government lands transferred to Municipal Councils, the assessment shall be (i) 2 chs, per cent or Rs. 7—chs. 4—c. 0 per acre, if the lands are situated within any town notified as such under Rule 31 of the Puduval Rules dated 25th February 1923 and (ii) Re. (1) one per acre i. e., the minimum dry assessment, if the lands are situated outside any town notified as such under Rule 31 of the Puduval Rules dated 25 February 1923.]

(5) Lands such as roads, the sites of hospitals, dispensaries and the like which yield no return to the Municipal Councils and are devoted to public purposes may, subject to any conditions that may be imposed, be exempted from demand on account of land revenue, and the exemption shall have effect only as long as the conditions are fulfilled. Lands used for markets, cart-stands, and similar purposes from which an income is or can be derived by the Municipal Council will be liable to the payment of land revenue.

Note.—(i) The exemption will apply to all lands acquired or utilised for the aforesaid public purposes, but extends only to the revenue payable to Government on such lands.

(ii) The site of a 'Travellers' Bungalow, Chatrom, or rest-house, which is used by travellers on payment of fees, will be exempt from demand on account of land revenue until the receipts and charges of five consecutive years are available; and thereafter it will be assessed to land revenue if the average of the said period shows a balance in favour of the Municipal Council.

(iii) The sites of Municipal Schools and play-grounds attached thereto will be exempted from the payment of land revenue so long as the institutions in question are maintained by the Municipal Council.

(iv) If lands vested in or belonging to a Municipal Council, including lands acquired at the cost of the Council, are transferred by sale, mortgage, exchange, lease or otherwise, the transferee will be liable to pay the ground-rent or assessment to land revenue according as the Peishkar may determine. Such ground-rent or assessment to land revenue shall be fixed before the sale or transfer is effected. The ground-rent or assessment so fixed will be liable to periodical revision.

Explanation.—For the purposes of this rule, the expression 'public purpose' means and includes roads, streets, hospitals, dispensaries, schools, latrines, drains, depots for sanitary purposes, public wells and tanks, burial and burning grounds, and public offices of Municipal Councils, but does not include clubs, parks, play-grounds and other objects which are calculated to benefit a section of the public only.

(6) The lands mentioned in rule (5) will be assessed to land revenue as soon as they cease to be used for such public purposes.

(7) Unless in cases where the assessment is exempted under these rules the assessment due on land transferred to a Municipal Council or vested in it, shall be paid by it according to the law relating to the payment of land revenue.

(8) A register of lands in the possession of each Municipal Council should be maintained in the taluk office concerned as shown in the appended Form No. II. Exemptions from land revenue should also be shown in this register. The Tahsildar will be held responsible for seeing that the register is maintained properly and up to date. The Division Peishkar or his Assistant, as the case may be, should inspect the register and some of the lands mentioned therein at the time of the Annual Jamabandy.

(9) The land Revenue and Income Tax Commissioner shall submit to Government a statement at the end of each official year in Form No. III appended showing the total area of the lands alienated and the amount of land revenue foregone up to the end of that year owing to exemptions made in favour of Municipal Councils.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

Huzur Cutcherry,
Trivandrum, 23rd April 1924. }

FORM No. I.

Application for the alienation of Government land, or land revenue due to Government remitted, to the Municipality.

Serial Number	Division.	Taluk	Pakuthi.	Survey No. Sub division No. or letter.	Extent.		Description of land.	Tenure of land.	Purpose for which the land is required by the Municipal Council.	Grounds for the remission of land revenue applied for.	Recommendation of the Peishkar of the Division with the conditions under which the grant is proposed.	Remarks.
					A.	O.						
1	2	3	4	5	6	7	8	9	10	11	12	

Station.
Date,

President of the Municipal Council.

Register of lands alienated to Municipal Councils conditionally or land revenue remitted in their favour in the tabuk of.....

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FORM No. III.

Statement showing the alienations of Government land or land revenue due to Government
on lands, for the year.....

Serial Number.	Taluk.	Pakuthi.	Alienation of land.					Alienation of land revenue.					Grounds for alienation.	Particulars as to the nature and condition of the grants.	No. and date of the Government orders sanc- tioning the alienations.	Remarks.
			Extent of land.	Assessment leviable thereon.			Name of the municipal Council to whom granted.	Extent of the land on which rev- enue re- mitted.	Amount of revenue remitted.	Name of the municipal Council in whose fav- our revenue was remitted.						
				A.	C.	Rs.					ch.	c.				
1	2	3	4	5	6	7	8	9	10	11	12	13				

Station.
Date.

Land Revenue and Income Tax Commissioner.

NOTIFICATION.

R. O. C. No. 701 of 24/Rev. & L. G.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the rules issued under Section 254 of the Travancore Municipal Regulation, V of 1095 and Section 7 of the Government Land Assignment Regulation, III of 1097 under date the 23rd April 1924, to govern the transfer of Government lands to Municipal Councils and assessment of lands in their possession to revenue are amended as follows:—

Rule 4. Substitute the following for the existing rule:—

“(4) The lands now in the possession of Municipal Councils, and those which may, under these rules, be transferred to them by Government or may otherwise vest in them hereafter, will be assessed to payment of land revenue as follows:—

(a) In the case of registered lands acquired by Government for any Municipal Council the assessment the land bore at the time of its acquisition shall be the assessment leviable on the same.

(b) In the case of Government lands transferred to Municipal Councils the assessment shall be (i) 2 chackrams per cent or Rs. 7 chs. 4 per acre, if the lands are situated within any town notified as such under Rule 31 of the Puduval Rules dated the 25th February 1923 and (ii) Re. 1 per acre *i. e.*, the minimum dry assessment, if the lands are situated outside any town notified as such under Rule 31 of the Puduval Rules dated the 25th February 1923.”

Huzur Cutcherry,
Trivandrum,
19th March 1925.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

LAND COLONISATION RULES.

Dis. No. 1709 of 24/Revenue.

With a view to meet in some measure the problem of unemployment by settling families on agricultural land to pursue and develop agriculture on advanced lines, to bring into existence a class of holding which would serve as models to agriculturists in general and also to promote the pursuit of industries subsidiary to agriculture, the following rules for the formation of agricultural colonies are issued, with the sanction of Her Highness the Maha Rani Regent, under Section 7 of the Land Assignment Regulation, III of 1097.

1. Lands will be assigned under these rules either to Co-operative Societies, registered, or to be registered, under the Co-operative Societies Regulation, X of 1089, or to Syndicates approved by the Government and composed wholly of members who are subjects of the State or of those who are permanently settled down in Travancore. Syndicates, which are not Co-operative Societies, should be registered as Companies under the Travancore Companies Regulation, I of 1092.

2. The following classes of lands will be made available for colonisation purposes.—

(i) Assessed waste lands not required for communal or Government purposes.

(ii) Unassessed lands not required for communal or Government purposes.

(iii) Lands within reserved forests which may be decided by Government to be thrown open for cultivation.

3. Colonisation blocks should be compact and no colonisation block should ordinarily be less than 25 acres in extent. No one Society or Syndicate will ordinarily be permitted to acquire by assignment more than three blocks in the whole State provided they are in the same or adjoining villages and conveniently near each other. But it is open to Government for special reasons to assign more than three blocks to any Society or Syndicate.

4. Government reserve to themselves the right to ear-mark a certain proportion of the blocks available for assignment under these rules for being granted to Co-operative Societies organised for landless poor families.

5. The object of the Colonisation Scheme is that families should actually live on the settlements and cultivate the lands themselves, but they may also hire labour to help them. The minimum number of members to be benefited by the scheme is fixed at 20 in the case of a Co-operative Society, and at 15 in the case of a syndicate. The

area to be granted to each Co-operative Society will ordinarily be calculated at the rate of 1 acre per member and that to be granted to a Syndicate will ordinarily be calculated at the rate of 10 acres per member.

* 6. Lists of lands which are fit to be constituted into compact blocks for colonisation purposes should be made out after inspection of the lands by committees to be appointed consisting of the Tahsildar of the taluk, a nominee of the Director of Agriculture not below the rank of an Agricultural Inspector, a nominee of the Divisional Forest Officer not below the rank of a Ranger, and three non-official members, with the Tahsildar as President. The Revenue and Survey Departments should render the committees all possible assistance by way of identification of the blocks, supplying sketches and showing their outer boundaries, occupations inside &c. It will also be the duty of the committees to recommend to the Dewan Peishkar of the Division, or the Commissioner, Devicolum, as the case may be, after consulting the Registrar of Co-operative Societies which blocks should be earmarked for Co-operative Societies and which for Syndicates. These lists should be carefully scrutinised and approved after personal instruction wherever necessary by the latter officers before publication in the Gazette under Rule 7.

7. List of blocks selected under Rule 6 as fit for colonisation (a) by Co-operative Societies and (b) by Syndicates should be published in the Government Gazette from time to time with a notice over the signature of the Division Peishkar or the Commissioner, Devicolum, as the case may be. If, within any of the selected blocks there are scattered unauthorised occupations with or without substantial improvements the removal of which is considered essential for the proper colonisation of the blocks, the Peishkar or the Commissioner, Devicolum, should take immediate steps to eject the unauthorised occupants. In the case of the unauthorised occupants who have effected substantial improvements but whose ejection is unavoidable, the question of giving them land of equal value at one end of the block and excluding it from the block should as far as possible be also favourably considered. Every endeavour should be made to see that the unauthorised occupants that have effected substantial improvements are incorporated in the Syndicate or the Co-operative Society, as the case may be, in whose favour the block is to be assigned, and for this purpose the limits laid down in Rule 5 above

* As amended by Notification G. No. 742 of 26/Rev, dated 1-1-27.

as regards the number of members and the area per head may be relaxed. All objections to the selection of the lands for assignment &c., under these rules should be addressed to the Land Revenue and Income Tax Commissioner within a period of three months from the date of publication of the notice in the Government Gazette. The objections received within the above period will be enquired into and disposed of by the Land Revenue and Income Tax Commissioner, after personal inspection, if necessary. There shall be an appeal to the Dewan from every decision or order of the Land Revenue and Income Tax Commissioner under this rule. All appeals shall be presented within two months from the date of the communication of the decision or order appealed against. In computing the period, the day on which the decision or order appealed against is communicated and the time required for obtaining a copy shall be excluded. The decision of the Dewan shall be final.

8. Blocks finally selected in the above manner for assignment under these Rules shall again be notified in the Government Gazette by the Division Peishkar concerned or the Commissioner, Devicolam, as the case may be. In so notifying, the total extent of the entire block and the details of the interstitial occupations proposed to be allowed to stand, together with the names of the occupants, should be fully stated.

9. Applications for assignment of lands under these rules should be made by Societies or Syndicates to the Division Peishkar, or the Commissioner, Devicolam, in whose Division the blocks are situated, in the form appended to these rules. In the case of applications by Societies they should be sent through the Registrar of Co-operative Societies who will forward them to the Division Peishkar or the Commissioner, Devicolam, as the case may be, with his full remarks and recommendations.

10. Each application shall be accompanied by a money deposit at the rate of Re. (1) one per acre comprised in the block applied for, for survey charges. If the application is not accepted, the deposit will be refunded to the applicant Society or Syndicate. If, however, the application is withdrawn by the applicant before the assignment is made, no such refund will be made and the deposit will be forfeited.

11. The minimum tharavila to be paid for lands assigned under these rules will be Rs. 25 per acre in the case of wet lands and Rs. 10 per acre in the case of other lands. The tharavila shall be payable in ten equal annual instalments. Government may, however, for special reasons, assign any block free, wholly or partly, of tharavila or extend the period for the payment of the tharavila.

12. In the case of blocks of land earmarked for assignment to Co-operative Societies, if more applications than one are received for the same block from Co-operative Societies, the selection of the particular Society to which the block should be assigned shall be made, in each case, by the Registrar of Co-operative Societies and communicated to the Division Peishkar or the Commissioner, Devicolam, as the case may be. When more than one Syndicate apply for the same block the block will ordinarily be sold in auction to the Syndicate offering to pay the highest tharavila. In both classes of cases, Government reserve to themselves the right to assign the block to a Society other than the one selected by the Registrar or to a Syndicate other than the highest bidder without assigning reasons. The auction should in all cases be conducted by the Division Peishkar or the Commissioner, Devicolam. Every recommendation for assignment under these rules should be submitted to the Government by the Division Peishkar or the Commissioner, Devicolam, through the Land Revenue and Income Tax Commissioner, who should forward it with his own remarks. The Government may thereupon sanction the assignment without auction or confirm the auction or pass such order as they may deem fit.

13. In addition to the tharavila, the successful applicant will be bound to pay to Government thadivila for trees of the reserved species standing on the land. This thadivila will be calculated and fixed according to the rates specified in the schedule attached to the Rules for the registry of Puduval lands and will be payable in ten equal annual instalments. Government may, for special reasons, assign any block free, wholly or partly, of thadivila or extend the period for the payment of the thadivila. Timber of the reserved species, if there be any, on the land will, however, be given free of cost for the construction of the necessary buildings on the grant, to the extent of the requirements as fixed by the Director of Agriculture. Royal trees standing on the land at the time of its assignment or coming into existence thereafter will, however, be the property of the State.

14. Before the land is handed over to the successful applicant it should be properly surveyed and all portions of it required for communal purposes, such as roads, water courses, threshing floors, sites for schools or places of public worship, burning or burial grounds &c., should, according to the requirements of each case, be subdivided, demarcated and reserved as Poramboke. No tharavila, thadivila or assessment will be charged on the extents so excluded and reserved.

15. Lands granted under these rules shall be free of assessment for the first four years. The rate of assessment to be charged in

the fifth year will be one-fourth, in the sixth year one-half, and in the seventh year three-fourths, of the assessment, and from the eighth year the full assessment will be levied. The periods fixed above will be calculated from the year in which possession of the lands is given to the assignee. If possession is given after the expiry of the first six months of a year, that year will be left out in calculating the periods fixed above. The rates of assessment will be fixed with due regard to the prevailing rate of assessment for wet and dry lands of similar quality in the same or similar locality.

16. The Director of Agriculture will arrange to make the advice of his experts and other members of his staff available in regard to the lines on which the blocks should be treated and cultivated and the most suitable subsidiary industry or industries which may be carried on side by side with agriculture, on the blocks. Such advice will be given free of cost.

17. Within the first four years from the date on which the grantee is placed in possession of the grant, the grantee should bring under cultivation 50 per cent of the area of the block remaining after deducting the portion set apart for pasture for cattle and for sites for buildings, and a further proportionate area should be brought under cultivation every year during the succeeding four years so that, by the end of the eighth year, the entire block should be under cultivation.

18. The Government reserve to themselves all right over all water power in the lands granted under these rules and also all mining rights in them but in the case of sand, clay, lime and building stone, the grantee will be free to quarry them without any interference from Government for *bona fide* use on the grant.

19. No alienation by sale, gift, mortgage or otherwise of the blocks or of any portion thereof will be permitted for twenty years from the date of the grant except with the special sanction of Government.

20. Every grant made under these rules shall remain as a single unit and shall not be partitioned for twenty years from the date of the grant except with the special sanction of Government.

21. The grant or any portion thereof or any interest therein shall not be attachable in execution of a decree of a civil court for twenty years from the date of the grant.

22. The grantees will be eligible to obtain loans under the provisions of the Land Improvement and Agricultural Loans Regulation and the Rules thereunder or under special agreements with Government. The conditions as to security in the Rules issued under the Agricultural Loans Regulation will apply to loans granted under these Rules.

23. An agreement shall be taken from every Society or Syndicate taking lands under these rules fully setting forth the conditions of the grant, and in the event of any breach of any of the conditions thereof and in all cases where a Society or Syndicate winds up its business before the expiry of the period of 20 years from the date of grant, the grant will be liable to be cancelled and the lands liable to be resumed by Government without payment of compensation for improvements effected by the grantee.

24. Nothing in these rules shall be held to debar Government from rejecting any application without assigning any reason therefor or from disposing of any lands notified for assignment under these rules, otherwise than under these rules, at their discretion as heretofore.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 13th November 1924. } *Chief Secretary to Government.*

*Form of application.**

Applicant's name.	Applicant's address.	If the applicant is a registered society or syndicate if registered, when registered.	Total number of members in the society or syndicate.	Whether all the members are subjects of His Highness the Maha Raja	Pakuthi, Taluk and Division in which the land is situated.	Area of the land—acres.	What capital the applicant is prepared to invest.	What crops are proposed to be cultivated on the lands.	The amount of deposit accompanying the application.	Signature of applicant.
1	2	3.	4	5	6	7	8	9	10	11

* As amended by Notification Dis. No. 157 of 25/Revenue, dated 9-2-25.

NOTIFICATION.

Dis. No. 157 of 25/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that the Land Colonisation Rules issued under Section 7 of the Land Assignment Regulation, III of 1097, under date the 13th November 1924, are amended as follows :—

Form of application appended to the Rules.—Omit column 10 of the Form and renumber columns 11 and 12 as 10 and 11.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 9th February 1925. } *Chief Secretary to Government.*

NOTIFICATION.

R. O. C. No. 742 of 26/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that Rule 6 of the Land Colonisation Rules dated the 13th November 1924 is amended as follows :—

Substitute the following for the existing rule—

“6. List of lands which are fit to be constituted into compact blocks for colonisation purposes should be made out after inspection of the lands by committees to be appointed consisting of the Tahsildar of the taluk, a nominee of the Director of Agriculture not below the rank of an Agricultural Inspector, a nominee of the Divisional Forest Officer not below the rank of a Ranger, and three non-official members, with the Tahsildar as President. The Revenue and Survey Departments should render the committees all possible assistance by way of identification of the blocks, supplying sketches and showing their outer boundaries, occupations inside, etc. It will also be the duty of the committees to recommend to the Dewan Peishkar of the Division or the Commissioner, Devicolum, as the case may be, after consulting the Registrar of Co-operative Societies which blocks should be earmarked for Co-operative Societies and which for Syndicates. These lists should be carefully scrutinised and approved after personal inspection whenever necessary by the latter officers before publication in the Gazette under Rule 7”.

Huzur Cutcherry, } (By order),
Trivandrum, 1st January 1927. } K. GEORGE,
} *Chief Secretary to Government.*

REGULATION V OF 1097.

PASSED BY HIS HIGHNESS THE MAHARAJA OF TRAVANCORE
ON THE 2nd Dhamu 1097,
16th December 1921.

*A Regulation to amend the Irrigation Regulation, III of 1072,
as amended by Regulation VI of 1090.*

Whereas, with a view to associate the ryots in matters connected with irrigation, it is deemed expedient to amend the Irrigation Regulation, III of 1072, as amended by Regulation VI of 1090 it is hereby enacted as follows :—

SECTION 1.—In Section 3, line 3, insert between ‘office’ and ‘with’ the words ‘or any Board constituted under this Regulation or any member thereof’.

SECTION 2.—Add the following as Section 32 :—

“32 (1) Our Government may, by a Notification in Our Government Gazette, constitute Boards for any local area for regulating the distribution of water of any irrigation work, for keeping the irrigation work or any part thereof in repair and for other purposes, as may, from time to time, be prescribed by Government by rules made under this Regulation.

(2) Our Government may, by a like Notification, dissolve any Board constituted under sub-section (1).

(3) For the discharging of its functions any Board constituted under sub-section (1) may, with the previous sanction of Government, levy a cess on the lands benefited.

(4) Our Government may from time to time make rules as to—

(a) the number of elected and nominated members for each Board ;

(b) the term of office of the members of the Board ;

(c) the qualification and registration of electors, the time and mode of election and any other matter connected with election ;

(d) the dissolution or supersession of Boards and the consequences of such dissolution or supersession ;

(e) the powers and duties of the Boards ;

(f) the conduct of business at their meetings ;

(g) the appointment and punishment of their servants ;

(h) the rates at which the cess may be levied ;

(i) the mode of realising such cess ;

(j) the purpose for which the money collected may be utilised ;

(k) the relations between two or more Boards ; and

(l) all other matters necessary for carrying out generally the purposes of this Regulation.

(5) All such rules shall be published in Our Government Gazette and thereupon they shall have the force of law”.

RULES AND NOTIFICATIONS.

NOTIFICATION.

Dis. No. 1183 of 1922/Revenue.

Whereas it is desirable to constitute Irrigation Boards in South Travancore with a view to associate the ryots owning the lands situated within the commanded area of the Kodayar Irrigation Project in matters relating to irrigation, the following rules are issued, under Section 32 of the Irrigation Regulation, III of 1972, as amended by Regulations VI of 1990 and V of 1997, with the sanction of His Highness the Maha Raja dated 28th October 1922/12th Thulam 1998.

PART I.

PRELIMINARY.

1. In these Rules, unless there is anything repugnant in the subject or context—

(1) 'Irrigation Board' means the 'Central Board' or a 'Block Board';

(2) 'Central Board' means the Board constituted under Rule (2) (1);

(3) 'Block' means any one of the areas specified as blocks in the schedule annexed to these Rules;

(4) 'Group' means any one of the areas comprising a group of blocks as detailed in the schedule annexed to these Rules;

(5) 'Block Board' means a board constituted under Rule 2 (2) for a block;

(6) 'Executive Engineer' means the Executive Engineer in charge of the Kodayar Irrigation Project.

CONSTITUTION.

2. (1) There shall be constituted for the area commanded by the Kodayar Irrigation Project in South Travancore a Central Board called "The Kodayar Central Irrigation Board";

(2) There shall be a Block Board for each block which shall be called by the name of the block for which it is constituted.

3. (1) The Central Board shall consist of a President, a Vice President and thirteen Members.

(2) The Peishkar having revenue jurisdiction over the area commanded by the Kodayar Irrigation Project shall be *ex-officio* President of the 'Central Board', and the Executive Engineer shall be its *ex-officio* Vice President.

(3) The other members of the Central Board shall be elected by the members of the Block Boards from among their number at the rate of one for each group.

4. Every Block Board shall consist of not less than five and not more than seven members, all elected. The members shall elect their own President from among themselves.

*5. (1) The members of an Irrigation Board shall hold office for a term of two years. An out-going member shall be eligible for re-election.

(2) Notwithstanding anything contained in sub-clause (1), an out-going member shall, unless otherwise directed by Government, continue in office until his successor is elected.

(3) (i) A member of an Irrigation Board or the President of a Block Board may tender the resignation of his membership or office, as the case may be, to the Dewan Peishkar, Trivandrum, and on the acceptance of the resignation, the membership or office shall become vacant.

(ii) The Government may, after obtaining the explanation of the member or President and a report, after necessary enquiry, from the Dewan Peishkar, Trivandrum, remove the member or President from his seat or office in the Board—

(a) if he refuses to act or becomes, in the opinion of the Government, incapable of acting, or

(b) if he has, without reasonable cause, absented himself for three or more consecutive meetings of the Board, or

(c) if, in the opinion of the Government, he has so flagrantly abused his position as a member or President and has so grossly and wilfully neglected his duties, as to render his continuance detrimental to the interests of the Board, or

(d) in the case of a President, if he, without an excuse sufficient in the opinion of the Government, omits or refuses to carry out any resolution of the Council.

(iii) When a vacancy occurs in the case of a member of the Central or the Block Board or in the case of a President of the Block Board by reason of his election being declared void or his seat becoming vacant under clauses 1 and 2, above, or by reason of his death, the vacancy shall be filled by election within 3 months of its occurrence and the newly elected member or President shall hold office for the rest of the life of the Board.

PART II.

ELECTIONS AND ELECTORAL QUALIFICATIONS.

6. A person shall be qualified to be a Block Board elector, if—

(1) he either owns or holds as a mortgagee or as a lessee with possession two acres or more of irrigated land in the block ;

* As amended by Notifications Dis. No. 656 of 25/Revenue, dated 11-7-25 and Dis. No. 942 of 26/Revenue, dated 28-6-26.

- (2) he is above twenty-one years of age ;
- (3) he is not of unsound mind ;
- (4) he is not convicted of an offence implying, in the opinion of the Division Peishkar, moral turpitude.

7. If property is held jointly by the members of a joint family or by more than one owner or mortgagee, the family or the joint holders shall be treated as possessing the qualification and the person entitled to be registered in the Electoral Roll shall be the manager of the family or one of the joint holders selected by the majority of them.

8. A person may be qualified either in his personal capacity or in the capacity of a representative of a joint family or of joint holders but not in both capacities.

9. A draft Electoral Roll shall be prepared for each block by the Tahsildar and hung up in the Taluk Office and at the Proverthi Cutcherry or Cutcheries concerned at least three months before the date of each general election. Any objection in regard to the inclusion or non-inclusion of any name may be made in writing to the Tahsildar within fifteen days of the publication of the draft Electoral Roll. The Tahsildar shall fix a time and place within fifteen days of the expiry of the time for receipt of objections and issue notices to all the interested parties and hear the objections and deliver his decision there and then in the presence of the parties after hearing them. The decisions shall also be recorded in writing. An appeal shall lie to the Division Assistant, Padmanabhapuram, against the decision of the Tahsildar and the Division Assistant's decision shall be final. All appeals shall be preferred within fifteen days of the date of the decision appealed against and the procedure to be followed by the Division Assistant shall be the same as that prescribed for the Tahsildar in regard to the disposal of objection petitions. The final Electoral Roll shall be published in the Taluk and the Proverthi Cutcheries fifteen clear days before the date of the general election.

*10. The election of members of Block Boards shall be conducted by the Tahsildar or the Revenue supervisor of the taluk in such places as the Tahsildar may notify and on such days and hours as may be fixed by the Tahsildar from time to time. The Tahsildar shall also convene a meeting of the members elected for the election of a President from among them.

11. (1) The election of members of the Central Board shall be

* As amended by Notifications Dis. No. 1010 of 23/Revenue, dated 8-8-23 and Dis. No. 916 of 26/Revenue, dated 24-6-26.

conducted by the Division Assistant, Padmanabhapuram, at such time and place as he may fix.

(2) For purposes of election of members to the Central Board, each elector shall have only one vote even though he may be a member of more than one Block Board.

12. (1) Every election of a member shall be by votes. The candidate securing the largest number of votes shall be declared elected.[In cases where there may have been an equality of votes for any two or more candidates, the President shall cast lots for the purpose of deciding which of such candidates shall be declared elected.] †

(2) The votes shall be recorded on voting papers distributed in the presence of the officer conducting the election.

(3) No election shall be set aside except on the ground of material irregularity or fraud proved to the satisfaction of the Division Peishkar.

PART III.

CONDUCT OF BUSINESS.

(i) *The Central Board.*

13. The Central Board shall have its head-quarters at Nagercoil and shall meet at such place and time as the President may prescribe.

14. (1) There shall be at least four ordinary meetings of the Central Board annually.

(2) The President may, and, on the requisition of five or more members, shall, convene an extraordinary meeting.

(3) No meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least seven clear days previous to the day fixed for the meeting.

(4) The President, or in his absence, the Vice-President, shall preside over meetings, and if neither the President, nor the Vice-President is present, one of their number, as the members present shall elect, shall preside.

(5) No meeting shall be held unless at least five members, including the President are present.

(6) All questions shall be decided by a majority of votes, and in every case of equality of votes, the presiding authority shall have a second or casting vote.

(7) Minutes of the proceedings of meetings shall be drawn up and recorded in a book and shall be signed by the President, Vice-President or Member who presides at the meeting.

(8) A copy of the proceedings shall be sent to the Division Peishkar and the Executive Engineer.

† Inserted by Notification Dis. No. 461 of 27/Revenue, dated 19-4-27.

(9) The presiding authority shall forward any resolution of the Board to Government if so resolved upon by the Board.

(ii) *Block Boards.*

15. Every Block Board shall meet for the transaction of business at such place and time as the President may prescribe.

16. (1) Block Boards shall ordinarily meet at least once every month.

(2) No meeting shall be held unless at least three members are present including the President.

(3) The other provisions of Rule 14 (2) to (8) shall apply *mutatis mutandis* to Block Boards with the qualification that copies of the minutes of the proceedings of Block Boards shall be sent to the Irrigation Officer and the Tahsildar.

PART IV.

FUNCTIONS OF THE CENTRAL BOARD.

17. It shall be competent to the Central Board to consider and make recommendations on the following matters, *viz.*—

(a) the date of opening and closing of the Kodayar Reservoir and the channels ;

(b) the supply of water to the several major tanks and channels ;

(c) the distribution of water to the several *puravus* or *karas* or blocks ;

(d) the representations made by the Block Boards ;

(e) the references made to them regarding the disposal of tanks and tank-beds ;

(f) the measures calculated to bring as much land as possible under cultivation in the commanded area ; and

(g) all matters tending to enhance the utility and successful working of irrigation under the Kodayar scheme ;

and to express an opinion on all irrigation matters that may be referred to the Board by Government.

18. The Peishkar and the Executive Engineer will ordinarily accept the recommendations of the Board. But in cases of differences of opinion between the Board on the one hand and either the Peishkar or the Executive Engineer on the other, the President of the Board shall make a reference to Government whose decision shall be final.

PART V.

FUNCTIONS OF BLOCK BOARDS.

19. The following shall be the functions of Block Boards:—

(a) To see that the water received by the block is fairly and equitably distributed to the lands comprising the block and to decide all disputes regarding field distribution within the block. The decision of the board in regard to field distribution shall be final and any violation of the decision is punishable under Section 28 of the Irrigation Regulation ;

*Note :—*If, in the opinion of the Tahsildar or the Irrigation Officer concerned, any decision or action of the Board is likely to be detrimental to the interests of Government, he shall report the matter to the Poishkar or the Executive Engineer, as the case may be, and the question shall be decided by these two officers in consultation with each other, and in the event of disagreement between them, the matter shall be referred to Government whose orders shall be final. The final decision shall be binding on the Board.

(b) To advise the ryots as to the crop to be grown with reference to the supply received and the time of its receipt ;

(c) To keep the field distributaries and other petty irrigation works within the block in proper repair and to arrange to extend and improve field distributaries with the help and guidance of the Irrigation Officer concerned ;

(d) To advise the ryots not to encroach upon or otherwise tamper with irrigation works within their blocks and to bring cases of default promptly to the notice of the Revenue and the P. W. D. authorities concerned ;

(e) To help the Revenue and Irrigation Officers with supply of necessary labour and otherwise co-operate with them in the discharge of their duties ;

(f) To bring to the notice of the Central Board any difficulties they may experience with the ryots or with the officers of Government in the discharge of their functions ; and

(g) Generally to attend to all other matters in the block that may be found necessary to ensure the successful irrigation of the block.

PART VI.

MISCELLANEOUS.

20. To carry out effectively its functions, the Block Board shall levy a cess not exceeding one rupee annually per acre of irrigated land in the block, the actual rate levied varying of course with the nature of the lands and other attendant circumstances. The cess shall be recovered by the Board itself, and in cases of default shall, on the Board's application, be recovered by the Revenue authority concerned as if it is an arrear of land revenue.

[Government may, however, on the Board's application, direct the recovery, by the Revenue Authority, of the entire cess due to a Board, subject to such conditions as they may fix.]*

21. The necessary expenses of the Central Board will be met by *pro rata* contributions by the Block Boards.

22. The President of a Block Board may, subject to the approval of his Board, appoint, from time to time, such staff as may be necessary for the discharge of the Board's functions and pay the staff out of the cess collected under Rule 21.

23. The President of the Central Board may appoint such staff as may be necessary for his Board and also incur the necessary contingent expenditure.

24. The President of every Irrigation Board shall be responsible for all moneys received and shall keep regular accounts of receipts and expenses.

25. Should an Irrigation Board make persistent default in the performance of the duties imposed upon it by these Rules or exceed or abuse its powers, the Government in the case of the Central Board and the Peishkar in the case of the Block Board may, by notification, declare the Board to be suspended for such time as they or he may think fit :

Provided that no order suspending a Board shall be passed without previously intimating to it the grounds upon which the proposal is made and considering its explanations and objections, if any.

26. When a Board is suspended, the following consequences shall ensue : —

(a) All members of the Board shall, from the date of the notification, vacate their seats.

(b) All powers and duties of the Board shall, until the Board is reconstituted, vest in the Public Works Department.

(c) All property vested in the Board shall, until the Board is reconstituted, vest in the Public Works Department.

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

Huzur Cutcherry, }
Trivandrum, 28th October 1922. }

* Inserted by Notification Dis. No. 157 of 26/Revenue, dated 18-1-26.

SCHEDULE
OF GROUPS AND BLOCKS UNDER THE KODAYAR IRRIGATION PROJECT.
Rule 1 (4) and (5).

No.	Name of Block.	Description.	Area.		Re- marks
			Acres.	Cents.	
A. GROUP.					
1	Thadicearanconam block	Area irrigated by the sluice from Chellanthuruthi to Kotasastha .	481	10	Thovala Channel System.
2	Olakkaruvi block	Area irrigated by Olakkaruviyar, Punar Mettukal etc. .	340	"	
3	Devandran block	Area irrigated by Devandran kal and the tanks under the same .	709	"	
4	Kadukkara block	Area irrigated by Varattar, Kanjiyar etc., around Kadu. kkara .	637	"	
5	Alathurayar block	Area irrigated by Alathurayar and tanks under the same .	630	"	
B. GROUP.					
1	Avayaramman block	Area irrigated by sluices Seethapal, Pudukudi and Avayaramman .	310	"	Thovala Channel System.
2	Azhaganman block	Area irrigated by Azhaganman, Athichanpudur and Chem-bakaramanpudur sluices .	413	"	
3	Layam block	Area irrigated by Layam sluice .	658	"	
4	Krishnan block	Area irrigated by Krishnan and Ganesa sluices .	332	"	
5	Veeramony block	Area irrigated by Natesa and Veeramony sluices .	249	"	
6	Minchin block	Area irrigated by Minchin sluice .	281	"	
7	Kuriyan block	Area irrigated by Kuriyan sluice .	226	"	
8	Bastow block	Area irrigated by Bastow sluice .	406	"	
C. GROUP.					
1	Father John block	Area irrigated by Father John sluice .	157	"	Thovala Channel System.
2	Ramasamudram block	Area irrigated by Ramasamudram sluice and surplus .	407	"	
3	Thomas block	Area irrigated by Thomas sluices, Major and Minor .	519	"	
4	Horsley block	Area irrigated by Horsely sluices, Major and Minor .	321	"	
5	Thanumalayan block	Area irrigated by Thanumalayan sluices, Major and Minor .	436	"	

No.	Name of Block.	Description.	Area.		Remarks.	
			A cres.	Cents.		
C. GROUP—(contd.)						
6	Thirumulam block	Area irrigated by Thirumulam and Arunachalam sluices, Major and Minor	365	..	Thovala Channel System.	
7	Kumari block	Area irrigated by Kumari sluice	249	..		
8	Anthonier block	Area irrigated by Anthonier sluice	299	..		
9	Ambigai block	Area irrigated by Ambigai sluices, Major and Minor	233	..		
10	Narayanaswami block	Area irrigated by Narayanaswami, Sankarasubramonian and Sreekrishnan sluices above the commanded area of the Pudukulam surplus kal	386	67		
11	Maruthuvamalai East Major block	Area irrigated by the sluices in the East Major branch	407	..		
12	Maruthuvamalai Main West block	Area irrigated by the sluices in the Maruthuvamalai West branch and East Minor branch	406	..	Nanjanad Puthanar System.	
D. GROUP.						
1	Thalakudy block	Area irrigated by sluices 1 to 10 of the N. P. Channel	649	...		
2	Natchiyar Pudukulam block	Area irrigated by sluices 11 to 28 of the N. P. Channel	598	...		
3	Vellamadam block	Area irrigated by sluices 29 to 37 of the N. P. Channel	322	...		
4	Kothandaraman block	Area irrigated by sluice 38 of the N. P. Channel	650	...		
5	Kulasegarampudur block	Area irrigated by sluices 39 to 54 of the N. P. Channel	700	...		
6	Alhomely block	Area irrigated by sluice 55	757	...		
7	Iravipudur block	Area irrigated by sluices 56 to 72 of the N. P. Channel	573	...		
E. GROUP.						
1	Osaravila block	Area irrigated by sluices 73 to 90 of the N. P. Channel	887	...		
2	Mandarampudur block	Area irrigated by sluices 91 to 105 of the N. P. Channel	700	...		
3	Maharajapuram block	Area irrigated by the tanks under Mettukal	461	...		
4	Variyur block	Area irrigated by the tank under Variyurkal	426	...		

No.	Name of Block.	Description.	Area.		Remarks.
			Acres.	Cents.	
E. GROUP (contd.)					
5	Pudukulam Surplus block	Area irrigated by the surplus from Pudukulam, Mudaliyarkulam, Pranthanerikulam and a portion of Sree Krishnan block	300	...	Nanjana Puthana System.
6	Mahadanaapuram block	Area irrigated by Mahadanaapuram kal, and Kumarisala kal	348	40	
7	* Narikulam block	Area irrigated by Narikulam	181	60	
8	Thalakulam block	Area irrigated by sluices 106 to 111 of the N. P. Channel, Thalakulam &c.	527	...	
F. GROUP.					
1	Darisanamoope block	Area irrigated by Kuttianad, Veerapuli Dam, Payode kal, Pallikondan kal &c.	843	...	Palayar System.
2	Putheri block	Area irrigated by Arasayar kal, Vilavadikal and Putheri Alankal	964	...	
3	Theraikal block	Area irrigated by Theraikal and upper tanks fed by the same	585	...	
4	Therkulam block	Area irrigated by Therkulam	1,626	...	
G. GROUP.					
1	Parakai block	Area irrigated by Parakai kal, Parakai tank and Pakkulam	1,200	...	Anandanar System.
2	Suchindram block	Area irrigated by the Suchindram kal and tank	978	...	
3	Thamarakulam block	Area irrigated by the Manakudiyar kal, Pannayar and Mission kal	559	...	
H. GROUP.					
1	Veeranallur block	Area irrigated by Anandanar sluices 1 to 31	693	...	Anandanar System.
2	Vambar block	Area irrigated by Anandanar sluices 32 to 49	650	...	
3	Marthandanallur block	Area irrigated by Anandanar sluices 50 to 65	636	...	
4	Navaleand block	Area irrigated by Anandanar sluices 66 to 86	749	...	
5	Edappara block	Area irrigated by Anandanar sluices 87 to 94	743	...	
6	Thericoolam block	Area irrigated by Anandanar sluices 95 to 103	469	...	
7	Akkanicoolam block	Area irrigated by West kal and Akkanikulam	658	...	

* As amended by Notification Dis, No. 726 of 25/Revenue, dated 18-6-25

No.	Name of Block.	Description.	Area		Remarks.
			Aores.	Cents.	
I GROUP.					
1	A. K. Kal block	Area irrigated by A. K. Kal main and Peruvilai kal	337	...	Anandanar System.
2	Krishnancoil block	Area irrigated by Krishnancoil kal and tanks and channels under the same	423	...	
3	Asaripallam branch block	Area irrigated by Asaripallam branch	332	...	
4	East Main block	Area irrigated by East Main channel	379	...	
5	Karavilai branch, Upper block	Area irrigated by sluices 1 to 9 of Karavila branch	350	...	
6	Karavilai branch, Lower block	Area irrigated by sluices 10 to end of Karavilai branch	293	...	Anandanar System.
7	Athicadai branch block.	Area irrigated by Athicadai branch, Perumkulam and Chempakulam	277	...	
8	Kottar branch block	Area irrigated by Kottar branch channel	410	...	
9	Thengampudur branch, Upper block	Area irrigated by sluices 1 to 4 of the Thengampudur branch.	288	...	
10	Thengampudur branch, Lower block	Area irrigated by sluices 5 to end of the Thengampudur branch	212	...	
J. GROUP.					
1	Villukuri block	Area irrigated by Chadayappan, Dharman and Nullivila sluices	213	...	K. K. Kal System.
2	Madathattuvelai block	Area irrigated by Madathattuvelai branch and Puthucolam sluice	393	...	
3	Kandanvilai block	Area irrigated by Kandanvilai branch	309	...	
4	Mallancode block	Area irrigated by Mallancode branch and Banerjee block	269	...	
5	Karankad block	Area irrigated by Karankad sluice, Cheruppancode and Kattimancode	199	...	
6	Ganapathiswami block	Area irrigated by Ganapathiswami and Pakanathaswami sluices	298	...	
7	Koduppakuzhi block	Area irrigated by Vembanur and Hersley sluices	244	...	
8	Kurunthancode block	Area irrigated by Kuriyan and Madhava Row sluices	256	...	
9	Unnamkulam block	Area irrigated by Rajakamangalam branch channel, Randamchunnai, Unnamkulam, Vellialiohaichanta, and Eathancaud sluices	295	...	

No.	Name of Block.	Description.	Area.		Remarks.
			Acres.	Cents.	
J. GROUP. (contd.)					
10	Santhapuram block	Area irrigated by Chenapally kal and Santhapuram branch	278	...	Thovala Channel System.
11	Surappallam block	Area irrigated by Plavilai, Thann Pillai, Govinda Pillai, Kamappan and Sasthan sluices	244	...	
12	Palayakudai block	Area irrigated by Alaganvilai and Minchiravilai branches	277	...	
13	Vellimalai block	Area irrigated by Muttom branch channel, Thirvambalam Pillai branch, Sree Raman and Vellimalai sluices	233	...	
14	Thirunainar block	Area irrigated by Minchin and Mahadeva Iyer sluices	203	...	
15	Sasta block	Area irrigated by Karipillai, Manavilai and Kamaman-galam sluices	156	...	
16	Muttakad block	Area irrigated by Muttom and Kattakad sluices	150	...	
K. GROUP.					
1	Padmanabhapuram block	Area irrigated by P. P. Channel sluices 54 to 66	700	...	P. P. Channel System.
2	Kumarakoil block	Area irrigated by P. P. Channel sluices 67 to Anakidangu	630	...	
3	Thiruvilancode block	Area irrigated by P. P. Channel below Anakidangu to end	580	...	
4	Thottiyode block	Area irrigated by Pannivoikal etc.	650	...	
5	Thuvalar block	Area irrigated by Thuvalar anicuts	400	...	
6	Valliyar block	Area irrigated by Valliyar from Thuvalar junction to sea	544	...	
7	Kadiapattanam block (Periakulam)	Area irrigated by Kadiapattanam Periakulam	512	...	
L. GROUP.					
1	Parakode block	Area irrigated by Parakode, Keralapuram and Muthalakurichi sluices	372	...	Thiruvancode Channel System.
2	Kakurichi block	Area irrigated by Kakurichi sluice	321	...	
3	Nelliyaaronam block	Area irrigated by Nelliyaaronam, Parambai, Alancode and Kakode and Murasam-oode sluices	181	...	

No.	Name of Block.	Description.	Area.		Re- marks.	
			Acres.	Cents.		
L. GROUP. (contd.)						
4	Kokode block	Area irrigated by Kokode and Pathiricode sluices	236	...	Thiruvancode Channel System.	
5	Kuriyan block	Area irrigated by Kuriyan block sluices	265	...		
6	Eranial block	Area irrigated by Eranial block sluice	240	...		
7	Thalakulam block	Area irrigated by Thalakulam block sluice	232	...		
8	Manguly block	Area irrigated by Manguly block sluice	315	...		
9	Perumkalvilai block	Area irrigated by Perunchavilai, Perumkode, Pillavilai, Kallukuttam and Thembaravila sluices	334	...		
10	Neyyoor block	Area irrigated by Neyyoor branch channel	299	...		
11	Cheramangalam Major block	Area irrigated by Cheramangalam Major branch	186	...		
12	Cheramangalam Minor block	Area irrigated by Cheramangalam minor branch	187	...		
13	Colachel block	Area irrigated by Colachel branch channel	274	...		
14	Amaravathy Neyyoor-voikal block	Area of conversion and old lands irrigated by Amaravathi sluice lying in Amaravathi-Neyyoor-voikal valley	455	...		
15	Thiruvancode Extension block	Area irrigated by sluices in Thiruvancode Extension	584	...		
16	Pamburivoikal block	Area of wet lands irrigated by Pamburi-Voikal valley	522	...		
M. GROUP.						
1	Colasegaram block	Area of wet lands irrigated by L. B. C.	500	...		Miscellaneous System.
2	Aruvikarai block	Area irrigated by Aruvikara channels	275	...		
3	Maycode block	Area irrigated by P. P. Channel up to Adayamadai	200	...		
4	Kattalai block	Area irrigated by P. P. Channel-Adayamadai to near Powder Magazine	730	...		
5	Kothanallore block	Area irrigated by Thiruvancode Channel from Adayamadai to E. B. C. Headworks	820	..		

NOTIFICATION.

Dis. No. 276 of 1923/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that Rule 10 of the Rules, Dis. No. 1183 of 1922/Revenue, dated 28th October 1922 *re* constitution of Irrigation Boards in South Travancore, published at pages 364 to 371, P. W. Department Sheet of the Gazette dated 7th November 1922, is amended as follows :—

“ 10. The election of members of Block Boards shall be conducted by the Tahsildar or the Assistant Tahsildar in such places as the Tahsildar may notify and on such days and hours as may be fixed by the Tahsildar from time to time.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 10/16th March 1923. } *Chief Secretary to Government.*

NOTIFICATION.

R. O. C. P. 156 of 21/P. W.

In exercise of the powers conferred by Section 30 of the Irrigation Regulation, III of 1072, the following revised rules under the Irrigation Regulation, III of 1072, as amended by Regulations VI of 1090 and V of 1097, are passed under sanction of His Highness the Maha Raja.

Huzur Cutcherry,
Trivandrum, 1st/9th June 1923.)

T. RAGHAVIAH,
Dewan.

REVISED RULES UNDER THE IRRIGATION REGULATION, III OF 1072, AS AMENDED BY REGULATIONS VI OF 1090 AND V OF 1097, SANCTIONED BY THE GOVERNMENT UNDER DATE 20TH MAY 1923.

1. (a) Every Tahsildar is appointed and declared an Irrigation Officer under the Regulation, so far as all petty and minor irrigation works in his taluk are concerned, and he shall, by virtue of his office, exercise or perform all the powers or duties conferred or imposed under the Regulation, in respect of the following items :—

(1) the recovery, under Section 16, of the cost of works executed under Sections 11, 11A, 12 and 15 ;

(2) the distribution of water of all minor irrigation works and the control of such distribution ; and

(3) the periodical inspection of all minor irrigation works and submission of reports as to their condition, under Section 14.

(b) Every P. W. D. Sub-division Officer is also appointed and declared an Irrigation Officer under the Regulation so far as minor irrigation works in his Sub-Division are concerned, and he shall, by virtue of his office, exercise or perform all the powers or duties conferred or imposed under the Regulation, in respect of the following items :—

(1) the construction and repair of minor irrigation works under Sections 8, 9, 10, 11, 11A and 12 ;

(2) the periodical inspection of such works and the submission of reports as to their condition under Section 14 ; and

(3) the execution of maintenance works under Section 15, on the failure of the proprietors of the lands under a tank to carry them out under Section 13.

Note.— All petty and minor irrigation works in the area commanded by the Kodayar Project are treated as major.

II. Every P. W. D. Sub-Division Officer is appointed and declared an Irrigation Officer under the Regulation so far as all major irrigation works in his Sub-Division are concerned, and he shall, by virtue of his office, exercise or perform all the powers or duties, conferred or imposed under the Regulation in regard to such works.

III. When a minor irrigation work is constructed, restored or repaired by an Irrigation Officer authorised by the Government in this behalf, under the provisions of Sections 8 to 12 of the Regulation, the Government will remit, as a matter of grace, under clause 2 of Section 16 of the Regulation, one-half of the cost of such works, but the other half of the cost shall be recovered from the proprietors of the lands benefited by such work *pro rata* according to the extent of the lands held by them in ten equal annual instalments commencing from the Malabar year succeeding that in which the work is completed.

Proviso. The half contribution referred to in the rules shall not under clause 2 of Section 7 be levied from the proprietors in the case of works outside the Kodayar commanded area in the taluks of Tovala, Agastisvaran and the old Eraniel and Kalkulam taluks which are now merged in the enlarged Kalkulam and Vilavankod taluks, as such works are according to custom constructed at the entire cost of Government.

IV. When any minor irrigation work has been constructed or completely restored or repaired, wholly or partly at the cost of Government, it shall be the duty of the proprietors of the lands benefited by such works to maintain it under Section 13 of the Regulation.

V. A list of all minor irrigation works, constructed, or completely restored or repaired under Section 13 of the Regulation, will be published in the Gazette, in the 1st month of every official year.

VI. If the proprietors concerned fail to maintain any work referred to in Rule IV, the Irrigation Officer authorised by the Government in this behalf may cause such maintenance to be carried out at Government cost, subject to the provisions of Sections 14 and 15 of the Regulation. The cost of the maintenance shall be first debited to "advances" (to be specially provided for the purpose in the Budget under "Debt Heads") and subsequently recovered in full from the lands benefited under Section 16.

VII. The distribution of the water of all major irrigation works shall be under the control of the P. W. D. Sub-Division Officer having jurisdiction over the area.

VIII. An appeal from any order or decision passed under the Regulation by a Tahsildar or a P. W. D. Sub-Division Officer shall lie to the Division Peishkar or the Executive Engineer, as the case may be, and such appeal shall be preferred within thirty days from the date of such order or decision. No second appeal shall lie from an order or decision passed on appeal.

IX. An appeal from any original order or decision passed by the Division Peishkar or the Executive Engineer under the Regulation shall lie to the Land Revenue Commissioner or the Chief Engineer, respectively, and such appeal shall be preferred within thirty days from the date of such order or decision. No second appeal shall lie from an order or decision passed on appeal.

X. An appeal from any order or decision passed by the Land Revenue Commissioner or the Chief Engineer under the Regulation shall lie to the Government and such appeal shall be preferred within thirty days from the date of such order or decision.

XI. These rules supersede those passed under date the 22nd August 1911.*

NOTIFICATION.

Dis. No. 1010 of 23/Revenue.

It is hereby notified, under sanction of His Highness the Maha Raja, that Rule 10 of the Rules issued under Section 32 of the Irrigation Regulation, III of 1072, as amended by Regulations VI of 1090

* *Vide* pp. 341-342 of L. R. M., Vol. I.

and V of 1097 and published on pages 364-371 of Part IV of the Government Gazette dated the 22nd Thulam 1098 is revised as follows :—

Rule 10.—The election of Members of Block Boards shall be conducted by the Tahsildar in such places as he may notify and on such days and hours as may be fixed by him from time to time. The Tahsildar shall also convene a Meeting of the Members elected for the election of a President from among them.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 8th August 1923. } *Chief Secretary to Government.*

NOTIFICATION.

R. Dis. No. 726 of 25/Revenue.

It is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that Blocks Nos. 6 & 7, under Group E of the Schedule annexed to the Irrigation Board Rules, dated the 28th October 1922/12th Thulam 1098, passed under Section 32 of the Irrigation Regulation, III of 1072, as amended by Regulations VI of 1090 and V of 1097, are modified as follows :—

Name of Block.	Description	Area.		Remarks.
		Aores.	Cents.	
6. Mahadanapuram Block	Area irrigated by Mahadanapuram Kal and Kumarisala Kal ...	348	40	Nanjinaid Puthanar system.
7. Narikulam Block	Area irrigated by Narikulam ...	181	60	Do.
8. Thalakulam Block	Area irrigated by sluices 106 to 111 of the N. P. Channel, Thalakulam, &c. ...	527	...	Do.

(By order),

Huzur Cutcherry, } K. NARAYANAN PANDALAI,
Trivandrum, 18th June 1925. } *Ag. Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 656 of 25/Revenue.

AMENDMENTS TO RULE 5 (2) OF THE IRRIGATION BOARD
RULES, DATED THE 28TH OCTOBER 1922.

5 (2) (i) A member of an Irrigation Board or the President of a Block Board may tender the resignation of his membership or office, as the case may be, to the Dewan Peishkar, Trivandrum, and, on the acceptance of the resignation, the membership or office shall become vacant.

(ii) The Government may, after obtaining the explanation of the member or President and a report, after necessary enquiry, from the Dewan Peishkar, Trivandrum, remove the member or President from his seat or office in the Board—

(a) if he refuses to act or becomes, in the opinion of the Government, incapable of acting, or

(b) if he has, without reasonable cause, absented himself for three or more consecutive meetings of the Board, or

(c) if, in the opinion of the Government, he has so flagrantly abused his position as a member or President and has so grossly and wilfully neglected his duties, as to render his continuance detrimental to the interests of the Board, or

(d) in the case of a President, if he, without an excuse sufficient in the opinion of the Government, omits or refuses to carry out any resolution of the Council.

(iii) When a vacancy occurs in the case of a member of the Central or the Block Board or in the case of a President of the Block Board by reason of his election being declared void or his seat becoming vacant under clauses 1 and 2, above, or by reason of his death, the vacancy shall be filled by election within 3 months of its occurrence and the newly elected member or President shall hold office for the rest of the life of the Board.

(By order),

Huzur Cutcherry, } K. NARAYANAN PANDALAI,
Trivandrum, 11th July 1925, } *Ag. Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 157 of 26/Revenue.

Under sanction of Her Highness the Maria Rani Regent, it is hereby notified that the Rules issued under Section 32 of the Irrigation Regulation, III of 1072 under date the 28th October 1922

for the constitution and working of the Irrigation Boards in South Travancore are further amended as follows :—

Rule 20.—Add the following after the last sentence of the existing Rule—

“Government may, however, on the Board’s application, direct the recovery, by the Revenue Authority, of the entire cess due to a Board, subject to such conditions as they may fix.”

(By order),

Huzur Cutcherry,
Trivandrum, 18/25th
January 1926.

} K. GEORGE,
Ag. Chief Secretary to Government.

NOTIFICATION.

Dis. No. 916 of 26 Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified that Rule 10 of the Rules, Dis. No. 1183 of 26/Rev., dated 28th October 1922 *re* constitution of Irrigation Boards in South Travancore, published at pages 364 to 371, P. W. Department Sheet of the Gazette dated 7th November 1922, is further amended as follows :—

Substitute the following for the existing Rule 10 of the Rules

“10. The election of members of Block Boards shall be conducted by the Tahsildar or the Revenue Supervisor of the taluk in such places as the Tahsildar may notify and on such days and hours as may be fixed by the Tahsildar from time to time. The Tahsildar shall also convene a meeting of the members elected for the election of a President from among them.

(By order),

Huzur Cutcherry,
Trivandrum, 24th June 1926.

} K. GEORGE,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 942 of 26/Revenue.

It is hereby notified, with the sanction of Her Highness the Maha Rani Regent, that Rule 5 of the Rules for the constitution of Irrigation Boards under the Kodayar Project in South Travancore, dated the 28th October 1922, passed under Section 32 of the Irrigation Regulation III of 1072, as amended by Regulations VI of 1090 and V of 1097 is amended as follows :—

Add the following as sub-clause (2) of Rule 5, and number the existing sub-clause (2) as sub-clause (3) :—

“Notwithstanding anything contained in sub-clause (1), an outgoing member shall, unless otherwise directed by Government, continue in office until his successor is elected.

Huzur Cutcherry,
Trivandrum, 28th June 1926. }

(By order),
K. GEORGE,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 461 of 27/Revenue.

Under sanction of Her Highness the Maha Rani Regent, it is hereby notified under Section 32 of the Irrigation Regulation, III of 1072, as amended by Regulations VI of 1090 and V of 1097, that the Rules issued under date the 28th October, 1922 relating to the constitution of Irrigation Boards in South Travancore are further amended as follows :—

Rule 12 (1). Add the following at the end of the existing rule :—

“In cases where there may have been an equality of votes for any two or more candidates, the President shall cast lots for the purpose of deciding which of such candidates shall be declared elected.”

Huzur Cutcherry,
Trivandrum, 19th April 1927. }

(By order),
K. GEORGE,
Chief Secretary to Government.

REGULATION VIII OF 1097.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE
ON THE $\frac{12\text{th Dhanu } 1097}{26\text{th December } 1921.}$

*A Regulation to amend the Travancore Forest Regulation, II of 1068,
as amended by Regulations IV of 1071, IX of 1085 and IV of 1089.*

Whereas it is expedient to further amend the Travancore Forest Regulation, II of 1068, as amended by Regulations IV of 1071, IX of 1085 and IV of 1089 ; It is hereby enacted as follows :—

1. Section 2 (c). Substitute the following for the definition of the term “forest produce” :—

“forest produce” includes—

(a) the following, whether found in, or brought from, a forest or not, that is to say—timber of royalties as defined in Section 31;

(b) the following when found in, or brought from, a forest, that is to say :—

(i) trees and leaves, flowers and fruits, and all other parts or produce not hereinbefore mentioned of trees ;

(ii) plants not being trees (including grass, creepers, reeds and moss) and all other parts or produce of such plants ;

(iii) wild animals and skins, tusks, horns, bones, silk cocoons, honey and wax, and all other parts or produce of animals ;

(iv) peat, surface oil, rock and minerals (including limestone and laterite), mineral oils and all produce of mines and minerals.

Explanation.—‘Timber’ for the purpose of sub-clause (a) of Section 2 (c), above does not include any wood that has been wrought or fashioned such as doors, windows, articles of furniture and boxes.”

2. Section 6. Insert “in English and in Malayalam” between “publish” and “in” in line 2.

3. Section 7. Delete “fresh” between “no” “and clearings” in line 1 of paragraph 3.

4. Section 9. Substitute “(b) the powers of a Civil Court in the trial of suits” for the existing clause (b).

5. Section 11. Substitute “District” for “Zillah” in line 2, and “Rs. 1,000”, for Rs. “500”, in line 4.

6. Section 15. Add the following at the end of the Section as a separate paragraph :—

“ For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Division Peishkar proceeding under the Land Acquisition Regulation, XI of 1089 ;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under Section 9 of that Regulation ;

(c) the provisions of the preceding Sections of that Regulation shall be deemed to have been complied with ; and

(d) the Division Peishkar, with the sanction of Our Government, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land, or partly in land and partly in money.”

7. After Section 17, the following shall be added as Section 17 A :—

„ 17 A. Whenever any right of way or to a watercourse or of pasture or to forest produce admitted under Commutation of such rights. Section 16 or 17 is not provided for in one of the ways prescribed therein, Our Dewan shall, subject to such rules as Our Government may prescribe in this behalf, commute such right by paying a sum of money in lieu thereof, or, with the consent of the claimant, by the grant of rights in or over land or in such other manner as he thinks fit;

Provided, however, that, if the claimant is not satisfied with the amount of money awarded by Our Dewan, he may, within six months from the date of service of the order of commutation, file a suit in the Civil Court having jurisdiction over the area for having the commutation value of such right determined.”

8. Section 18 A. Between “ Section 6 ” and “ shall,” in line 2, the following shall be inserted :—

“ and of the existance of which no knowledge has been acquired by inquiry under Section 8.”

9. After Section 18 C, the following new Section shall be added as Section 18 D :—

“ 18 D. Our Government may, within five years from the publication of any notification under Section 18, Power to revise arrangement made under Section 15, 16 or 17. revise any arrangement made under Section 15, 16, or 17, and may for this purpose, rescind or modify any order made under Section 15, 16 or 17, and direct that any one of the proceedings specified in Section

17 be taken in lieu of any other of such proceedings, or that the rights admitted under Section 17 be commuted under Section 17 A."

10. Section 21.

(1) Delete the word "fresh" in sub-clause (a).

(2) Delete the word "or" between "uproots" and "burns" in clause (d), and insert "saws or converts" between "burns" and "any".

(3) Delete the word "or" between clause (h) and clause (i), and insert as clause (j) the following :—

"or causes any damage by negligence in felling any tree or cutting or dragging any timber."

(4) The following shall be added as the last paragraph of the Section :—

"Whenever fire is caused wilfully or by negligence in a reserved forest, Our Government may, notwithstanding that any penalty has been inflicted under this Section, direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest produce shall be suspended for such period as they think fit."

11. (1) Section 21 A shall be renumbered as Section 21 A (1), and in the same Section for the words "shall assist any Forest Officer or Police Officer demanding his aid—

(a) in extinguishing any fire occurring in such forest;

(b) in preventing any fire which may occur in the vicinity of such forest, from spreading to such forest;"

the following words shall be substituted, namely :—

"shall forthwith take steps, whether required by any Forest Officer or Police Officer or not :—

(a) to extinguish any fire in such forest of which he has knowledge or information ;

(b) to prevent by any lawful means in his power any fire in the vicinity of such forest of which he has knowledge or information from spreading to such forest and shall assist any Forest Officer or Police Officer demanding his aid."

(2) To the same Section the following sub-section shall be added, namely—

"(2) Any person who being bound so to do, without lawful excuse (the burden of proving which shall lie upon such person) fails—

(a) to furnish without unnecessary delay to the nearest Forest Officer or Police Officer any information required by sub-section (1);

(b) to take steps as required by sub-section (1), to extinguish any forest fire in a reserved or protected forest ;

(c) to prevent as required by sub-section (1), any fire in the vicinity of such forest from spreading to such forest ; or

(d) to assist any Forest Officer or Police Officer demanding his aid in preventing the commission in such forest of any forest offence, or, when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender ;

shall be punishable with fine which may extend to two hundred rupees."

12. Section 26. Last line. Substitute " District Court " for " Zillah Court."

13. Section 31. Insert the words " and teeth " after the word " ivory " in line 2 of paragraph 1.

14. Section 33.

Insert the words " or imported into " after the words " exported from " in sub-section (2).

15. After Section 33, the following Section shall be added :—

" 33 A. The holder of every pass issued under rules framed under Section 33 shall, while such timber or forest produce is in transit, be bound to produce the same for inspection on being required to do so by any Magistrate, Forest or Police Officer.

Holders of passes to produce the same for inspection.

16. After Chapter V, the following new Chapter shall be added:

CHAPTER V A.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

33 B. All timber found adrift, beached, stranded or sunk, all timber bearing marks which have not been

Certain kinds of timber to be deemed property of Government until title thereto proved, and may be collected accordingly.

registered under Section 33, or on which the marks have been obliterated, altered or defaced by fire or otherwise and in such areas as Our Government direct, all unmarked timber, shall be deemed to be the property of our Government unless and until any person establishes his right and title thereto, as provided in this Chapter.

Such timber may be collected by any Forest Officer or other person entitled to collect the same by virtue of any rule made under Section 33 G, and may be brought to such stations as the Forest Officer may from time to time notify as stations for the reception of drift timber.

Our Government may, by Notification in Our Government Gazette, exempt any class of timber from the provisions of this Section, and withdraw such exemption.

33 C. Public notice shall, from time to time, be given by the Forest Officer of timber collected under Section 33 B. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such Officer, within a period not less than two months from the date of such notice, a written statement of such claim.

Notice to claimants of drift timber.

33 D. When any such statement is presented as aforesaid, the Forest Officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

Procedure on claim preferred to such timber.

If such timber is claimed by more than one person, the Forest Officer may either deliver the same to any such person whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

Any person whose claim has been rejected under this Section may, within four months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against Our Government, or against any Forest Officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this Section.

On rejection of claim to such timber, claimant may institute suit.

No such timber shall be subject to process of any Civil, Criminal or Revenue Court until it has been delivered, or a suit has been brought, as provided in this Section.

33 E. If no such statement is presented, as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under Section 33 C, or on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by Section 33 D, the ownership of such timber shall vest in Our Government, or, when such timber has been delivered to another person under Section 33 D, in such other person free from all encumbrances not created by him.

Disposal of unclaimed timber.

33 F. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest Officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of Section 33 G.

Payment to be made by claimants before timber is delivered to him.

Power to make rules and prescribe penalties.

33 G. Our Government may, from time to time, make rules to regulate the following matters, namely :—

(a) the salving, collection and disposal of all timber mentioned in Section 33 B.

(b) the use and registration of boats used in salving and collecting timber;

(c) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(d) the use and registration of hammers and other instruments to be used for marking such timber."

17. Section 35. (1) Insert "provisions of Section 33 A, or the" between "infringement of the" and "Rules" in line 1.

(2) Insert "and Section 33 G." between "Section 33" and "shall".

18. After Section 36, the following shall be added as Section 36 A:—

"36 A. Any Forest Officer of a rank not inferior to that of a Ranger who or whose subordinate has seized any tools, boats, carts or cattle under the provisions of Section 36 may release the same on the execution by the owner thereof of a bond for the production of the property so released, if and when so required, before the Magistrate having jurisdiction to try the offence on account of which the seizure has been made."

19. Section 42. Insert before "Any" in line 1, the following:—
"The officer who made the seizure under Section 36 or any of his official superiors or."

20. Substitute the following Sections for Section 46:—

"46. Whoever, not being authorised thereto under the provisions of Section 46 B, kills, wounds or captures or abets, within the meaning of the Travancore Penal Code, the killing, wounding or capturing of a wild elephant in the territories of the State shall be punished with imprisonment which may extend to three months or with fine which may extend to one

Killing, wounding or capturing wild elephants by persons not authorised thereto.

thousand rupees or both for each animal. Any person convicted of a second offence under this Section shall be liable to double the punishment mentioned above.

Exception.—It is not an offence under this Section for any person to kill or wound any wild elephant in defence of himself or of any other person or in defence of property.

Provided that the right of defence of person or property in no case extends to the causing of more harm than is necessary for the purpose of defence.

46 A. Any wild elephant captured or the tusks and teeth of any wild elephant killed shall be regarded as the property of Our Government and shall be delivered to the nearest Forest or Police Officer.

Tusks and teeth of animals killed or captured, the property of Government.

46 B. Our Dewan may, subject to such rules as may be framed by Our Government in this behalf, from time to time grant general or special permits in writing to any person for the shooting or capturing of elephants and such person shall be exempted from the operation of Section 46 so long as he acts in accordance with the rules given in the permit.

Grant of permits for shooting or capturing elephants.

46 C. Our Government may frame rules regulating the killing or wounding of any wild elephant in defence of person or property."

Power to frame rules for killing or wounding wild elephants.

21. After Section 47, the following shall be inserted as Section 47 A:—

"47 A. Any Forest Officer of a rank not inferior to that of a Ranger who or whose subordinate has arrested any person under the provisions of Section 47 may release such person on his executing a bond to appear, if and when so required, before the Magistrate having jurisdiction in the case, or before the officer in charge of the nearest Police Station."

Power to release on bonds persons arrested under Section 47.

22. For Section 56, the following shall be substituted:—

"56. No suit or other proceeding shall lie against any public servant for any act done, or ordered to be done in good faith, in pursuance of this Regulation."

Indemnity for acts done in good faith.

23. Section 59. (1) Substitute "not inferior in rank to that of an Assistant Conservator" for "drawing a salary of not less than one hundred rupees" in lines 2 and 3.

(2) Insert the following as Clause (a) and renumber the subsequent Clauses:—

(a) power to enter upon any land and to survey, demarcate and make a map of the same."

24. Section 60. Substitute the word "belonging to Our Government" for the words "which are royalties" in Clause (d).

25. Add the following as Section 68:—

"68. Any decision or order passed by a Forest Settlement officer under this Regulation and any order passed in appeal therefrom shall be enforceable by the District Court within whose jurisdiction the land is situate as if it were a decree passed by such District Court under the Code of Civil Procedure."

Decision or order of Forest Settlement Officer to have the effect of District Court decree.

RULES.

In supersession of the procedure prescribed in *G. O. No. 2490/F. and M. R., dated the 9th June 1915, the following procedure is prescribed under sanction of His Highness the Maha Raja for the issue of passes under Rule 6 (a) (iii) of the Rules passed under Sections 31 to 33 of the Forest Regulation under date the 25th December 1921.

1. Application for the issue of passes for the removal, from private lands, of—

(i) timber, firewood, charcoal and bamboos, and

(ii) the following kinds of minor forest produce, *viz.*, *incha*, honey, wax, dammer, *pathrippu* and *cheakoy*,

shall be made to the Forest Range Officer having jurisdiction over the area from which such timber or other forest produce is proposed to be removed:

Provided, however, that applications for passes for the removal of bamboos from private lands situated outside the area described in the schedule appended to these Rules may, at the discretion of the applicant, be made to the Forest Range Officer or to the Tahsildar of the taluk having jurisdiction over the area.

Exceptions.—Notwithstanding anything contained in these Rules, no pass is required for the removal of—

(a) the following kinds of timber, *viz.*, jack, cashewnut, casuarina, *puvarasu*, mango, tamarind, *nattupunna*, *anjili*, *vagai* species, *puvan*, *konna*, *thani*, *iluppa*, *kodumpuli*, *uthi*, *margosa* and the *ficus* species ;

* *Vide* pp. 24-26 of Supplement I to L. R. M., Vol. II.

(b) firewood or bamboos removed by head-load from outside the area described in the schedule appended to these Rules, and

(c) minor forest produce other than those mentioned in Rule 1 (ii).

2. Every application for a pass shall be accompanied by a list showing approximate quantities of timber or other produce to be removed and should specify the *pakuthy*, the survey number and the sub-number (if any) and the approximate area of the private land so as to enable the officer to identify the land. If a Forest Ranger to whom an application has been made requires any further particulars about the ownership of the land, he shall obtain such information direct from the Proverthikar of the *pakuthi* concerned. The Proverthikar shall invariably supply the information called for by the Forest Ranger within seven days from the date of the receipt of the requisition. Delay on the part of the Proverthikar in supplying the information should be reported by the Ranger to the Tahsildar for suitable notice.

3. When an application for the removal of bamboos is made to a Tahsildar in accordance with Rule 1, he shall, after satisfying himself that the bamboos have been collected from the area mentioned in the application, issue a pass ordinarily not later than a fortnight from the date of the application in the form prescribed in the Rules under Section 33 of the Regulation. Such forms shall be supplied to the Tahsildar by the Conservator of Forests. The original of the pass shall be given to the applicant and the duplicate sent to the Range Officer concerned.

4. (1) On receipt of an application for a pass for removal, from private lands lying outside the scheduled area, of timber or other forest produce mentioned in Rule 1, and after calling for such other information as may be required, the Range Officer shall inspect the area, verify the survey boundaries pointed out by the applicant or his agent and check the timber or other produce collected and record a certificate in the form appended to Rule 5:

Provided, however, that the Range Officer may, in case of necessity and on his own responsibility, depute a Deputy Ranger to inspect personally the area, verify the boundaries, check the timber or other produce and submit a certificate of inspection in the form mentioned in Rule 5, and

(2) If the Range Officer, after following the procedure mentioned in sub-rule 1 of this Rule, is satisfied that the timber or other produce has been collected from the lands mentioned in the application, he shall issue the pass himself and send the duplicate to the Divisional Forest Officer by the next Anchal. He shall allow such

time in the pass as may, in his opinion, be necessary for the removal of timber or other produce subject, however, to a maximum limit of six months from the date of stamping.

5. (1) On receipt of an application for the removal of timber or other produce from private lands lying within the scheduled area, the Range Officer shall, after calling for such other information as may be required, personally inspect the area, verify the survey boundaries pointed out by the applicant or his agent and check the timber or other produce collected and if satisfied that the timber or other produce has been collected from the area mentioned in the application, check the list and submit all the records to the Divisional Forest Officer with his recommendation or other remarks and a certificate of inspection as noted below :—

“Certified that the land has been inspected by me on.....
.....and that the boundaries thereof have been checked
and verified by me and that the timber or other produce as per the
accompanying list has been collected from the area specified in the
application.”

(2) The Conservator of Forests may empower by name any Range Officer to issue passes for removal of timber or other produce from private lands situated within the scheduled area. The Range Officer thus empowered shall, after personal inspection of the area and verification of the produce intended to be transported and after fully satisfying himself that the produce has been collected from the area specified in the application and after recording a certificate of verification to that effect, issue the pass himself in the manner described above. Such powers given may also likewise be withdrawn by the Conservator of Forests. The Range Officers who are thus empowered under this Rule shall send the duplicate of every pass they issue to the Divisional Forest Officer by the next Anchal.

6. The Divisional Forest Officer shall, on receipt of the records mentioned in Rule 5, check the details and if satisfied that the applicant is entitled to get a pass, issue the same not later than a fortnight. He shall allow in the pass such time as may, in his opinion, be necessary for the removal of timber or other produce subject, however, to a maximum limit of six months from the date of stamping.

7. The Range Officer shall, on receipt of the pass with the duplicate, stamp the produce, if it be timber, and hand over the pass to the party within a week of its receipt from the Divisional Forest Officer and also allow the transport of the produce to the extent noted and within the time allowed in the pass.

8. Notwithstanding anything contained in these Rules, it shall not, in the case of applications for removal of fuel or charcoal from private lands not adjoining any reserved forest or reserved land, be necessary for the applicant to collect beforehand and keep the fuel or charcoal ready for inspection. It shall, in such cases, be enough if the officer inspecting the area notes the approximate quantity of fuel or charcoal available in the area for removal and recommends or issues the pass, as the case may be.

9. The Divisional Forest Officer may, in the case of applications for the removal of fuel from private lands intended for *bona fide* consumption, issue special passes up to a time limit of one year for such quantity as he may, after inspection or enquiry by himself or the Ranger concerned, think necessary for the applicant's own use. Such passes shall not be transferable.

10. If the satisfactory conduct of any inspection referred to in Rules 5 to 9 involves the clearance of the surveyed boundaries of the private lands concerned, the applicant or his agent shall, on being called upon by the inspecting officer in writing, clear such boundaries and if he fails to do so within a reasonable time, the application shall be rejected.

11. The whole procedure in each case shall be completed within two months from the date of receipt of application for the pass ; but if the applicant or his agent fails to fulfil any of the conditions obligatory on him, within a reasonable time, the application shall be rejected and the applicant shall be given an immediate endorsement rejecting the application with reasons therefor. If the endorsement cannot be delivered personally to the applicant or his agent, it should be sent to the former by Anchal and a note of it made in the concerned office record.

12. Extension of time to the original pass may be granted by the officer (the Divisional Forest Officer or Range Officer, as the case may be) issuing the pass on application from the original pass holder on production of the original pass with the actual removals noted overleaf and certified by the checking guards at the Watch Stations through which the removals have been made. The application for extension shall be made to the Range Officer concerned, who shall after verifying the balance left unremoved at site, grant the extension himself within a month if the original pass had been issued by him or submit it with his remarks within a fortnight to the Divisional Forest Officer who shall grant such extension within six weeks at the latest.

13. In any case a pass first issued shall be valid only up to a limit of 12 months from the date of issue, after which any application for extension of time on the strength of the original pass

shall be treated as if it were an application for a fresh pass. In such cases the prescribed procedure shall be gone through again and a fresh pass issued.

14. If any application be made for the issue of a copy of a pass already issued on the plea that the original was lost by mischance etc., a copy of the pass may be issued, on production of the required copying stamp papers and after inspection and verification of the produce, if necessary.

15. The passes issued under the above Rules are intended only for transport of timber or other produce within the State and when these articles have to be exported, export passes should be obtained from the Divisional Forest Officers on the strength of the passes issued under these Rules.

Schedule.

(1) The portion lying on and to the east of a broken line starting from the northern end in Travancore of the main central road the line passes along its eastern side up to Perumpavur and thence along the northern side of Perumpavur-Kothamangalam road until it crosses the Kothamangalam-Vazhakulam road, thence southward along the eastern side of the road to Vazhakulam; thence to Thodupuzha along the northern side of the Muvattupuzha-Thodupuzha road; thence along the western side of the road extending from Thodupuzha up to the point where it touches Nellappara Reserved Forest boundary, thence skirting the said Nellappara Reserved Forest till it meets again Thodupuzha-Lalam road on its south-eastern side, thence southward to Lalam, thence eastward along the northern side of the road up to Erattupettah, thence southward along the eastern side of the road passing through Kanjirapalli and Kunnumbhagom, and thence, eastward along the road to Rani up to the point where it touches the Alapra Proposed Reserve, thence skirting Alapra and Valiakavu Reserves to meet the above-mentioned road; thence southward along the eastern side of the road to Rani, and to Kumbazha crossing; thence south-westward along the eastern side of the road up to its junction with Kayankulam-Punalur road near Parakkod; thence eastward along the northern side of the said Kayankulam-Punalur road up to Punalur; thence along the eastern side of the road passing through Anchal, Aiyur, Nilamel and Vamanapuram up to the Venjaramood Watch Station on the main central road; thence along the northern side of the Venjaramood-Neduvangad road up to its junction with Neduvangad-Pallode road; thence along the eastern side of the road up to Neduvangad Watch Station on the Neduvangad-Shencottah road; thence eastward along the

northern side of the road passing through Parithipalli, Mukunara crossing, Kovilur, Kaliel and Kulasekharam up to Shorlakod Telephone Station ; thence southward along the western boundary of Tovala taluk skirting round Velimala Reserve till it meets the Nagercoil-Balamore road at Easantimangalam ; thence northward along the said road up to its junction with Thittuvila—Aramboly road ; thence eastward along the northern side of the Thittuvila—Aramboly road up to Aramboly through Sitappal and thence up to the frontier along the northern side of the main central road.

(2) The portion to the west of the broken line joining Ramakal Theri near the Atchencoil peak and the Chinnar ghat peak in the Shencotta taluk crossing the Trivandrum-Shencotta road midway between Aryankavu and Puliya.

(By order),

Huzur Cutcherry, Trivandrum, 31st January 1924.	}	R. KRISHNA PILLAI, <i>Chief Secretary to Government.</i>
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REGULATION X OF 1097.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE 12th Dhanu 1097.
26th December 1921.

A Regulation to amend the Revenue Recovery Regulation, I of 1068.

Whereas it is expedient further to amend the Revenue Recovery Regulation, I of 1068, as amended by Regulation III of 1087 and Regulation VIII of 1094 ; It is hereby enacted as follows :—

Repeal of Section 6. 1. Section 6 of Regulation I of 1068 shall be repealed.

2. Section 7.

Substitution of a new clause for Clause 1 of Section 7. (1) For Clause I the following shall be substituted :—

“ Clause 1. (i) The Tahsildar may distrain the property of a defaulter either in person or by the Proverthikar or any other person specially authorised by the Division Peishkar for that purpose.

(ii) Before making the distraint the Tahsildar shall prepare, and, if need be, shall furnish to the person employed to distrain the property of a defaulter, a demand in writing signed by him, specifying the name of the defaulter, the amount of the arrear and the date on which the arrear fell due. A copy of such writing shall be served on the defaulter in the manner prescribed in the Code of Civil Procedure for serving summonses on defendants.

(iii) If the arrear together with the batta due under Section 46 be not paid within the time fixed in the demand, such time being not less than seven days from the date of service of the demand, the Tahsildar or other person may on the authority of the demand in writing referred to in sub-clause (ii), proceed to make the distraint, provided that, if the defaulter prefers a petition in writing to the Tahsildar, objecting to the payment of the arrear wholly or in part, the Tahsildar may, in his discretion, stay the making of the distraint on such terms as to security or otherwise as he thinks fit and shall inquire into the objection and record a decision”.

Amendment of
Clause 4.

(2) The word "previously" shall be substituted for the words "at once" before "discharged" in Clause 4.

3. Section 23.

Amendment of Section 23.

The words "notice or" in line 1 shall be deleted and "7 and 23 A" shall be substituted for "6 and 7" after "Sections".

Insertion of two new Sections after Section 23.

4. After Section 23, the following two Sections shall be inserted as Section 23 A and Section 23 B:—

"23 A. (1) Before proceeding to attach the immovable property of a defaulter, a written demand signed by the Tahsildar shall be served on the defaulter, specifying the amount of revenue due with interest, the land in respect of which it is claimed, and the date when it fell due, the batta due to the person who shall serve the demand and the time allowed for the payment.

(2) Such demand shall be served on the defaulter in the manner prescribed in the Code of Civil Procedure for serving summonses on defendants.

(3) If, within the time prescribed under sub-section (1), the defaulter objects to the claim of arrears wholly or in part, the Tahsildar shall enquire into the objection and record a decision before proceeding to attachment".

"23 B. When the amount due shall not have been paid pursuant to the terms of the demand, and no arrangement for securing the same shall have been entered in to the satisfaction of the Tahsildar or other officer empowered in this behalf by the Division Peishkar, the immovable property of the defaulter may be attached and sold in the following manner".

5. Section 26.

Amendment of Section 26.

The words and figures "Section 23A, sub-section (2)" shall be substituted for the words and figures "Clause 2, Section 6."

6. Section 32, Clause (1).

Amendment of Section 32, Clause 1.

The words "with the previous sanction of the Division Peishkar" between "Tahsildar" and "unless" shall be deleted.

PROCLAMATION

BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE ISSUED

UNDER DATE THE 12TH APRIL 1922.
30TH MEENAM 1097.

Whereas in virtue of the *Melkoima* right, vested in the State, the administration of certain Devaswoms along with their endowments was, owing to their mismanagement, assumed by it in 987 M. E. with a view to their better management and to the maintenance of the said temples and their appurtenances in good condition ;

And whereas the income from the immovable property alone of the said Devaswoms amounted at the time of assumption to 15,80,491 paras of paddy and Rs. 53,692 in cash ;

And whereas the said income from Devaswoms had, in course of time, become absorbed in the general revenue ^{state} and the expenditure there for was met out of such general revenue

And whereas, owing to various causes, a large portion of the immovable property of the said Devaswoms had been treated in course of time as Pandaravaga lands and in consequence become incapable of identification and separation ;

And whereas by proceedings of Government No. D. dated the 25th October 1912, Our Government resolved that, view of their position in respect of the said Devaswoms, it was their duty so to regulate the next land revenue settlement as to ensure to the said Devaswoms the full revenue from their immovable property ;

And whereas the above said resolution, if given effect to, is calculated to operate detrimentally on the material welfare of Our beloved subjects ;

And whereas the conversion into Pandaravaga tenure of all Devaswom lands is calculated to be beneficial to Our beloved subjects ;

And whereas the income from the immovable property of the said Devaswoms and of those whose management has been assumed since 987 M. E., had it been kept separate, should, along with their other income, be ordinarily sufficient for their proper maintenance ;

And whereas in view of Our faith and religion it is Our solemn right and duty to maintain efficiently and in good condition, Hindu religious institutions in Our State, irrespective of the income

from such institutions or the cost of such maintenance, and in pursuance of such right and duty Our State has, from time immemorial, contributed from its Exchequer to the cost of such maintenance to the extent necessary;

And whereas doubts have been expressed as to the position of Our Government in relation to the said Devaswoms;

And whereas it is necessary to remove those doubts and to provide for the better management and more effective control of the said Devaswoms;

We are pleased to command as follows:—

1. (1) This Proclamation shall be called the Devaswom Proclamation, 1097.

(2) It shall come into force on the 1st Chingom 1098.

(3) It shall apply to the Devaswoms mentioned in the *Schedule.

2. ~~means the schedule attached to this Proclamation.~~

3. Our Government shall, out of the Devaswom Fund constituted under Section 4, maintain the Devaswoms mentioned in the Schedule, keep in a state of good repair and to the extent they consider necessary, the temples, buildings and other appurtenances hereto, and administer the Devaswoms in accordance with such and custom as may be recognised by Our Government.

4. There shall be constituted for the Devaswoms mentioned in the Schedule a fund called the "Devaswom Fund." Such fund shall consist of:—

(1) allotment made in the State Budget every year for the said Devaswoms, such allotment not being less than forty per cent of the Ayacut and Sanchayam land revenue of the State;

(2) the moneys realised from time to time by the sale of movable properties belonging to the said Devaswoms;

(3) all voluntary contributions and offerings made by devotees;

(4) interest on investments of funds belonging to the said Devaswoms; and

(5) all other moneys belonging to or other income received by the said Devaswoms.

5. Any unspent balance out of the allotment mentioned in sub-section (1) of Section 4 shall be added on to the Devaswom Fund.

* *Vide* Notification Dis No. 681 of 24/G. B., dated 21st October 1924. publishing a revised schedule.

6. All immovable properties belonging to the Devaswoms mentioned in the Schedule and now shown in the Revenue accounts "Devaswomvaga" shall hereafter for all intents and purposes be deemed to be Pandaravaga and dealt with as such.

7. (1) Our Government may for the better and more efficient management and more effective control of the Devaswoms mentioned in the Schedule organise a Devaswom Department of the State consisting of such number of officers and other servants as they think fit.

(2) The expenditure in connection with the said Department shall, notwithstanding anything contained in Sections 3 and 4, be met out of the general revenues of the State.

8. Our Government may, from time to time—

(1) define the powers and duties of the officers of the Devaswom Department;

(2) regulate the scale of expenditure of the Devaswoms ;
and

(3) make rules generally for carrying out the purposes of this Proclamation.

9. No suit shall lie in any civil court against our Government:—

(1) for anything done in relation to the Devaswoms mentioned in the Schedule and their properties before the commencement of this Proclamation; and

(2) for anything done or purporting to be done in pursuance of this Proclamation.

10. ~~Nothing contained in this Proclamation shall in any way affect Our right to contribute out of the State~~

(1) towards Sri Pandarvaga expenditure to the extent deemed necessary by Us; or

(2) to other Devaswoms in or outside the State; or

(3) to the performance of the customary religious ceremonies conducted under Our command.

SCHEDULE.

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
1	Tovala.	1	Bhoothapandy	Kizheedu temples are included in the names of the Devaswoms to which they are attached. Kzheedus are not counted separately.
2		2	Bhoothapandy Perumal	
3		3	Thiruppathisaram	
4		4	Thazhakudy	
5		5	Dersenamkoppu	
6		6	Tovala	
7		7	Thenpara Vidankar	
8		8	Aramboly	
9		9	Mulayanalloor	
10		10	Sripadmanabhanalloor	
11		11	Arumanalloor	
12		12	Anthirapuram	
13		13	Kadukkara	
14		14	Madavilakom	
15		15	Melkara Azhakianambi	
16		16	Melkara Thiruvenkitathappar	
17		17	Hariharavinayagar	
18		18	Chempoosy	
19		19	Chiramatom Kumarar	
20		20	Thuppakudy Emperuman	
21		21	Thuvarankadu	
22		22	Esanthimangalom Thiruvayar	
23		23	Esanthimangalom Perumal	
24	Agastiswaram.	24	Ananthapuram Bhoothathan	
25		25	Esanamatom Pillayar	
26		26	Aramboly Valia Ejaman	
27		27	Tovala Bhagavathi Kottaram	
28		1	Suchindram	
29		2	Kanniakumari	
30		3	Nagercoil	
31		4	Parakka	
32		5	Vadaseri Krishnancoil	
33		6	Vadiviswaram	
34		7	Ezhakaram	
35		8	Marumkur	
36		9	Agastiswaram	
37		10	Banamthitta	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
38	Agastiswaram—(contd).	11	Navalkadu	
39		12	Puravasseri	
40		13	Kariamannikka Azhvar	
41		14	Alathanman	
42		15	Kottavila	
43		16	Edatheerthaperumal	
44		17	Panchalangapuram	
45		18	Bhagavathimatom Bhagavathi- vinayagar	
46		19	Brahmasanti Kannivinayagar	
47		20	Sannidhitheru Viswanathar	
48		21	Bhadrakali Tyagasaundari	
49		22	Sarkaratheertham Viswanathar	
50		23	Guhanadeeswarar	
51		24	Kizhatheru Viswanathar	
52		25	Mandaramputhur Damodar- vinayagar	
53		26	Oormupidari	
54		27	Alathu Bhadrakali	
55		28	Vasudevarcoil	
56		29	Kommanda Ammancoil	
57		30	Bhootamvanankum Kandansasta	
58		31	Theradi Esakkiamman	
59		32	Vadaketheruvu Mahadevar	
60		33	Akkaracil Mahadevar	
61		34	Valikolliamman	
62		35	Koorudayakantansasta	
63	Eraniel.	1	Thiruvithamcode	
64		2	Thikkanamcode	
65		3	Mantakaud	
66		4	Nattalam	
67		5	Eraniel Azhvarcoil	
68		6	Peruvila	
69		7	Vembanoor	
70		8	Thippamala	
71		9	Thalakkulam	
72		10	Marthandeswaram	
73		11	Venugopalakrishnancoil	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
74	Eraniel—(contd).	12	Karakanteswaram	
75		13	Kunnakaud	
76		14	Kattimancode	
77		15	Cheramangalam	
78		16	Nelveli	
79		17	Manavila	
80		18	Pallikkarasasta	
81		19	Kinginisasta	
82		20	Ponnayiramudayansasta	
83		21	Padmanabhantoppusasta	
84		22	Ethankadsasta	
85		23	Kuttmangalamsasta	
86		24	Mumpalasasta	
87		25	Pammathumoolasasta	
88		26	Aluvilasasta	
89		27	Kumblamkavilsivan	
90		28	Kinattuvilasasta	
91		29	Kunnuvilasasta	
92		30	Kulachal Alathamman	
93		31	Rajakkamangalam Alathamman	
94		32	Kannakurichisasta	
95		33	Anakarasasta	
96	Kalkulam.	1	Neelakantaswamicoil	
97		2	Ramaswamicoil	
98		3	Velimala (Kumaracoil)	
99		4	Keralapuram	
100		5	Thirparappu	
101		6	Thiruvattar	
102		7	Thirunanthikara	
103		8	Valvachagoshtam	
104		9	Manalikara	
105		10	Ponmana	
106		11	Pannipakom	
107		12	Kattala	
108		13	Melamkode	
109		14	Thirunurampu	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
110	Kalkulam—(contd).	15	Karumkal	
111		16	Koonamkani	
112		17	Thirppannicode	
113		18	Kuzhikkode	
114		19	Thalial	
115		20	Kulasekaram	
116		21	Manalikkaraelankam	
117		22	Chunakarakantansasta	
118		23	Nagoorkrishnaswami	
119		24	Edampidichamahadevar	
120		25	Anakarakantansasta	
121		26	Maramvilakisasta	
122		27	Saralkalasasta	
123		28	Pulimukathusasta	
124		29	Kandanasari Bhagavathi	
125		30	Undiachamahadevar	
126		31	Koodathukisasta	
127		32	Kotavilasasta	
128		33	Anayadikantansasta	
129		34	Matharakottavilasasta	
130		35	Kulasekaram Puthiakavusasta	
131		36	Padmanabhapuramkottaram	
132	Vilavancode.	1	Kuzhithura	
133		2	Kirathur	
134		3	Palukal	
135		4	Payanam	
136		5	Thirumala	
137		6	Parthivapuram	
138		7	Andukode	
139		8	Chirakara	
140		9	Edakode	
141		10	Chitharal	
142		11	Thirppilamkode	
143		12	Kamukannur	
144		13	Kannakode	
145		14	Kulapuram	
146		15	Methukummel	
147		16	Pirakode	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
148	Vilavancode.—(contd.)	17	Mankode	
149		18	Puliyursala	
150		19	Cheruvallloor	
151		20	Thirvikramapuram	
152		21	Keleswaram	
153		22	Namkoikkal	
154		23	Kottyam	
155		24	Kamukinthottam	
156		25	Kuranganavila	
157		26	Thikkurichikottarampalliyara Bhagavathi	
158		27	Erathakoikkal	
159	Neyyattinkara.	28	Upari	
160		29	Nallankara Bhagavathi	
161		1	Neyyattinkara Krishnaswami	
162		2	Rameswaram	
163		3	Kootapana	
164		4	Thirupurathur	
165		5	Edavoor	
166		6	Melkolla	
167		7	Thirkulangara	
168		8	Thaliyadichapura	
169		9	Ainganam	
170		10	Vellarida	
171		11	Maninad	
172		12	Kazhukuval	
173		13	Malayikeezh	
174		14	Angode	
175		15	Venganoor	
176		16	Thippalavoor	
177		17	Arayoor	
178		18	Aruvalloor	
179		19	Bharadwaja Rishceswaram	
180		20	Ottasekaramangalom	
181		21	Thiruvallam	
182		22	Vizhinjam	
183		23	Chezhuganur	
184		24	Parassala	

SCHEDULE (contd.)

Serial No.	Name of Taluk	Taluk No.	Name of Devaswom.	Remarks.
185	Neyyattinkara. - (contd.)	25	Parisuvaikkal	
186		26	Vellaral	
187		27	Alamthara	
188		28	Keezhserimatam	
189		29	Kuttarathala	
190		30	Kantaloorsala	
191		31	Neelakanteswaram	
192		32	Koickal	
193		33	Thirikkannapuram	
194		34	Altharakal	
195		35	Chathottam	
196		36	Uzhapazhanji	
197		37	Venjankulangara	
198		38	Kuttiyarmangalam	
199		39	Kurumkudisasta	
200		40	Thekkumkara	
201		41	Kurinniyoor	
202		42	Mavelikantansasta	
203		43	Thirunarayanapuram	
204		44	Aiyyankuzhi	
205		45	Ramapurom	
206		46	Pacha	
207		47	Mangaramuttam	
208		48	Pukilantara	
209		49	Sankaranarayanapuram	
210		50	Thirkadambu Mahadevar	
211		51	Thirkadambu Kantansasta	
212		52	Pazhamala	
213		53	Koikkal	
214		54	Thonnamala	
215		55	Pottakaltheckethu	
216		56	Arangal	
217		57	Kottiyil	
218		58	Kanjanpazhanji	
219		59	Anthiyoorkantansasta	
220		60	Thaliyoor	
221		61	Udayamarthandeswaram	
222		62	Thripaliyoor	

SCHEDULE - (contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
223	Neyyattinkara - (contd.)	63	Keleswaram	
224		64	Anthivilakku	
225		65	Nanthiyarmoola	
226		66	Cherubalamandam	
227		67	Vevila	
228		68	Arangankantansasta	
229		69	Mar nadibhagavathi	
230		70	Vilappilsala	
231		71	Cheriyakavu	
232		72	Kazhanimangalam	
233		73	Marthandeswaram	
234		74	Eruthavoor	
235		75	Ozhukupara	
236	Trivandrum.	1	Aniyoor	
237		2	Thirppappoor	
238		3	Olloor	
239		4	Kelamangalam	
240		5	Kunnam	
241		6	Goureesapattam	
242		7	Thaliyal	
243		8	Karur	
244		9	Sri varaham	
245		10	Marakad	
246		11	Thirunarayanapuram	
247		12	Thonnal	
248		13	Kadinamkulam	
249		14	Chenthitta	
250		15	Palkulangara	
251		16	Valiaudayathuchapuram	
252		17	Ariyasala	
253		18	Valiasala	
254		19	Mithranandapuram	
255		20	Kazhakootam	
256		21	Peruman	
257		22	Kurattur	
258		23	Kozhimada	
259		24	Perur	

SCHEDULE - (contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
260	Trivandrum—(contd.)	25	Srikanteswaram	
261		26	Thekketheruvu	
262		27	Shankumukham	
263		28	Kamankulangara	
264		29	Kamalathichapuram	
265		30	Padipuracoil	
266		31	Cheruppazhanjikavu	
267		32	Chilanthimalasasta	
268		33	Vettakorumakancoil	
269		34	Kakkanadukantansasta	
270		35	Srimadurakrishnancoil	
271		36	Chengaloor	
272		37	Kattachakavu	
273		38	Vazhyilasasta	
274		39	Mannadi Bhagavathi	
275		40	Ulianad	
276		41	Kavaloor	
277		42	Thuruvila	
278		43	Kunnam	
279		44	Thiruthipalli	
280		45	Keezhatukavu	
281		46	Kusamuttam	
282		47	Tnippatti	
283		48	Ilampulingal	
284		49	Kapaleswaram	
285		50	Nagamandalam	
286		51	Thaliyoor	
287		52	Mallaseri	
288		53	Kalloor	
289		54	Kurakode	
290		55	Mulakode	
291		56	Ramapuram	
292		57	Padmathoerthakara	
293		58	Kammattamganapathi	
294		59	Chala Sabhapathi	
295		60	Pangode Vattavilasasta	
296		61	Choozhampalasasta	
297		62	Vadakketheru Ramaswami	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
298	Trivandrum (contd.)	63	Pazhavangadi Ganapathi	
299		64	Vadakketheru Sivan	
300		65	Thekketheru Sivan	
301		66	Palkulangara Ganapathi	
302		67	Vellayambalam Althara Yekshi	
303		68	Kulangara	
304	Nedumangad.	1	Valiathirkovil	
305		2	Thirnalloor sala	
306		3	Mudapuram	
307		4	Punalal	
308		5	Thirkannapuram	
309		6	Kulappada	
310		7	Kuriyathi	
311		8	Eliyavoor	
312		9	Kuttoor	
313		10	Perunthira	
314		11	Kodukunnam	
315		12	Pacha	
316		13	Mukavoor	
317		14	Neduman	
318		15	Veeranakavu	
319		16	Pirappancode	
320		17	Alanthira	
321		18	Anandeswaram	
322		19	Arasuparambu	
323		20	Thengarathala	
324		21	Pazhivadi Ganapathi	
325		22	Pazhivadi Sivan	
326		23	Koikkal Mahadevar	
327		24	Koikkalmallanthampuran	
328		25	Thiruchittoor	
329		26	Bharathanoor	
330		27	Alantharakeezheedu	
331		28	Thevalakara	
332		29	Mannadi	
333		30	Parameswaran	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
334	Nedumangad—(contd.)	31	Manikode	
335		32	Manikkamangalam	
336		33	Thennoor	
337		34	Thirunalloorkonam	
338		35	Palkeezhu	
339		36	Perumcomatom	
340		37	Kuttiani	
341		38	Enikara	
342		39	Thekkedam	
343		40	Kunnoorkal	
344		41	Thirumanoor	
345		42	Velloor	
346		43	Vellanikara	
347		44	Thalayattumala	
348	Chirayinkil.	1	Varkala	
349		2	Sarkara	
350		3	Kappil	
351		4	Thiruvarettukavu	
352		5	Aiyiroor	
353		6	Vilakkad	
354		7	Anakunnam	
355		8	Melperur	
356		9	Keleswaram	
357		10	Krishnaswamikovil (Kelamangalam)	
358		11	Kunnathumahadevar	
359		12	Kakote	
360		13	Vilakudisasta	
361		14	Kulamuttathukantansasta	
362		15	Palliyarakavu	
363		16	Velliyazbachakavu	
364		17	Cherukunnamkantansasta]	
365		18	Godavarimahadevar	
366		19	Chennankottukantansasta	
367		20	Panayathu Elungalloorkavu	
368		21	Elangamankantansasta	
369		22	Navaikulam Yesakikovil	
370		23	Vilakinimangalam	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
371	Chirayinkil—(contd.)	24	Seemanthapuram	
372		25	Kulapuram	
373		26	Kurusikode	
374		27	Arathi	
375		28	Kotta	
376		29	Vayalkulam	
377		30	Palliyarakavu	
378		31	Kuttoor	
379		32	Karote	
380		33	Udayakunnam	
381	Quilon.	1	Quilon	
382		2	Asramam	
383		3	Adichanalloor	
384		4	Mukathala	
385		5	Pozhikara	
386		6	Marthandapuram	
387		7	Aanandavalleeswaram	
388		8	Manakad	
389		9	Chenthuppu	
390		10	Thottankara	
391		11	Kantansasthakalari	
392		12	Kannanalloor	
393	Kottarakara.	1	Kottarakara	
394		2	Polikode	
395		3	Kummil	
396		4	Velunalloor	
397		5	Katakai	
398		6	Chadayamangalam	
399		7	Koomballoor	
400		8	Poredam	
401		9	Pullunni	
402		10	Maroor	
403		11	Ayarkadu	
404		12	Vettikavala	
405		13	Ammanamkode	
406		14	Melila	
407		15	Karumalakadu	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
408	Kottarakara—(contd.).	16	Koikkalsastan	
409		17	Gurusikamankavu	
410		18	Thettiodu	
411		19	Panakkal	
412		20	Thevalapurathukannankarakalari	
413		21	Thiruvariyan kavu	
414		22	Cheerankavu	
415		23	Madhurakoikkal	
416		24	Madhurappedikayil	
417		25	Mankattukalari	
418	Pathanapuram.	1	Thamarakkudi	
419		2	Vilakkudi	
420		3	Thathamangalam	
421		4	Kura	
422		5	Punaloor	
423		6	Vidavoor	
424		7	Mampazhathura	
425		8	Anchal	
426		9	Erur	
427		10	Kulathoopuzha	
428		11	Anchal ganapathi	
429		12	Kayapalli	
430		13	Manakad	
431		14	Gurusikamankavu	
432		15	Edamulakkal	
433		16	Kavalayil	
434	Shencottah.	1	Shencottah Kulasekaranathaswami	
435		2	Do. Azhakiamanavalaperumalswami	
436		3	Karkudi Neeliamman	
437		4	Elathur Madhanathaswami	
438		5	Atchenputhur Kuttalavinayagar	
439		6	Atchenkivil	
440		7	Kilankad Jamadagneeswaraswami	
441		8	Ayikudi Kalakanteswaraswami	
442		9	Sambavarvadakura Thirumulanatha- [swami]	
443		10	Puliyara Sadasivamoorthiswami	
444		11	Ariyankavu	

SCHEDULE --(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
445	Kunnathur.	1	Sasthancottah	
446		2	Pallikal	
447		3	Kumarinchira	
448		4	Komalathu	
449		5	Srinarayanapuram	
450		6	Puthiyedathu	
451		7	Madavana	
452		8	Peedikakkal	
453		9	Puthiyakavu	
454		10	Kannampallil	
455		11	Ambalathubhagathisasthankovil	
456		12	Peruvelikaragandharvankavu	
457		13	Kokkankavu	
458		14	Mayayakshikavu (Palikkal)	
459		15	Adoormayayakshikavu	
460		16	Nizhalimangalathu	
461		17	Arukalikkal	
462		18	Sakthimangalam	
463		19	Mampilavilthevan	
464		20	Perumalathaliyalthevan	
465		21	Puthenkavilbhagavathi	
466		22	Kutanukku	
467	Karunagapalli.	1	Padanayarkulangara	
468		2	Thevalakara	
469		3	Kulasekarapuram (Puliyankulangara)	
470		4	Pavumba	
471		5	Chavara	
472		6	Pannana	
473		7	Krishnapuram	
474	Karthigapalli	1	Haripad	
475		2	Nangiyarkulangara	
476		3	Manimangalam	
477		4	Eruva	
478		5	Pathiyoor	
479		6	Pandavarkavu	
480		7	Valiyakulangara	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
481	Karthigapalli—(contd.)	8	Vettikulangara	
482		9	Evloor	
483		10	Kuttikulangara	
484		11	Palliyarakavu	
485		12	Elankathil	
486		13	Kollakal	
487		14	Perumatom	
488		15	Kandoor	
489		16	Kanichanloor	
490		17	Muttam	
491		18	Nambootil	
492		19	Pullanpada	
493		20	Vazhuthanam	
494		21	Kattuvalli	
495		22	Karumpalikoikkal	
496		23	Kottunkulangara	
497		24	Manimangalathukavu	
498		25	Alummudu	
499		26	Payipadu	
500		27	Veeyapuram	
501		28	Vathalloorkoikkal	
502		29	Panayannarkavu	
503		30	Neendoor	
504		31	Mangakulangara	
505		32	Vathikulangara	
506		33	Vellamkulangara	
507		34	Padanilam	
508		35	Kalayamkulangara	
509		36	Thirvikramapuram	
510		37	Kochukanniyattukulangara	
511		38	Kanniyattukulangara	
512		39	Anari	
513		40	Puliveli	
514		41	Thekkumkayukulangara	
515		42	Thiruvanikavu	
516		43	Thirppakutam	
517		44	Nagari	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
518	Karthigapalli - (contd.)	45	Panachoor	
519		46	Mundoli	
520		47	Pathirikulangara	
521		48	Edakkanampalli	
522		49	Karinadu	
523		50	Kaduvankulangara	
524		51	Kalleli	
525		52	Karuvattakulangara	
526		53	Kannanoorkulangara	
527		54	Malamelkode	
528	Mavelikara.	1	Mavelikara Krishnaswami	
529		2	Kandiyoer	
530		3	Kannamangalam	
531		4	Karthiyanipuram	
532		5	Pallipuram	
533		6	Kattuvalli	
534		7	Chettikulangara	
535		8	Koipallikaranma	
536		9	Panthalam Valiakoikkal	
537		10	Cherukole	
538		11	Chala	
539		12	Palliyarakavu	
540		13	Kottarkavu	
541		14	Avanamcherri	
542		15	Kirthipuram	
543		16	Mattam	
544		17	Thattarambalam	
545	Chengennur.	1	Chengannur	
546		2	Budhannur	
547		3	Thiruvannundur	
548		4	Aranmula	
549		5	Punnonthottam	
550		6	Ennakad	
551		7	Mazhukeettilkunnumpuram	
552		8	Someswarathu	
553		9	Kalarikkalsivan	

SCHEDULE - (contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
554	Chengannur—(contd.)	10	Katakalbhagavathi	
555		11	Katakalthevar	
556		12	Gandharvamittathukavu	
557		13	Kaippuzhadevaru	
558		14	Kanjiravelikantansasta	
559		15	Vanchithira Arathakandan	
560		16	Kurumulakavu Bhagavathi	
561		17	Kurumulakavumoorthitta Ganapathi	
562		18	Mazhukeettil	
563		19	Cheruvallor	
564		20	Kannankattumatam	
565	Pathanamthitta.	1	Omalloor	
566		2	Kodumthara	
567		3	Vettoor	
568		4	Sabarimala	
569		5	Medaman Hrishikesan	
570		6	Thottaman Hrishikesan	
571		7	Mekozhur Hrishikesan	
572		8	Kumaramperurpirayar	
573		9	Rannisasta	
574		10	Muringamangalam	
575		11	Elangamattom	
576		12	Naranganam Hrishikesan	
577		13	Katambanattu Hrishikesan	
578	Thiruvalla.	1	Thiruvalla	
579		2	Ayroorputhiyakavu	
580		3	Kuratti	
581		4	Kapiyoor	
582		5	Mannarkoikkalsarpakavu	
583		6	Palliyarathalam Bhagavathi	
584		7	Srimadwara	
585		8	Sripushkaram	
586		9	Karakalkoottumel	
587		10	Melpralkoottumel	
588		11	Anthimahalan	
589		12	Anurudeswaram	
590		13	Uthramel	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
591	Thiruvalla — (contd.)	14	Kesavapuram	
592		15	Karunatukavu	
593		16	Karuchiyilkulangara	
594		17	Peringole	
595		18	Pilapallikulangara	
596		19	Thiruvampadi	
597		20	Vempalathrikayil	
598		21	Paliyakarasubramonian	
599		22	Cherunalloorsivan	
600		23	Aiyankulangara	
601		24	Thirukkannapuramkrishnaswami	
602		25	Chumathira	
603		26	Padappadu	
604		27	Kunnekad	
605		28	Ayiroorsubramonian	
606		29	Naranathu	
607		30	Nellikalkavu	
608		31	Thirukkannapuramsasta	
609		32	Thirukkannapuramvishnu	
610		33	Panniparayar	
611		34	Kurangazhasasta	
612		35	Varavapuram	
613		36	Paramelsubramonian	
614		37	Parameldevaru	
615		38	Puzhikunnubhagavathi	
616	Ambalapuzha.	1	Ambalapuzha	
617		2	Kallampalli	
618		3	Thevalakadu	
619		4	Koottumel	
620		5	Chakkamkari	
621		6	Oorookari	
622		7	Changamkari	
623		8	Mekkad	
624		9	Kodupunnakavu	
625		10	Kamapuram	
626		11	Palliyarakavu	
627		12	Mankombu	
628		13	Kallercode	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
629	Ambalapuzha.— (Contd.)	14	Ayyankoikkal	
630		15	Panayannarkavu	
631		16	Vandanam	
632		17	Erattakulangara	
633		18	Puthukulangara	
634		19	Neerkunnam	
635		20	Anandeswarom	
636		21	Mullakal	
637		22	Thalavadimatathil Ganapathi	
638		23	Kozhimukku Kottayilsastavu	
639		24	Kozhimukkumatathil Sarpakavu	
640		25	Prakkattumatom	
641		26	Chekkidikattumatom	
642		27	Nedumudimatom	
643		28	Cheruvallikavu	
644		29	Kunnummel	
645		30	Kainakarimatom	
646		31	Champakulathumatom	
647	Shertallai.	1	Shertallai	
648		2	Keralathichapuram	
649		3	Aroor	
650		4	Pattanakadu	
651		5	Mathathumkara	
652		6	Valiakalavoor	
653		7	Cheriyakalavoor	
654		8	Pallarimangalam	
655		9	Chenganda	
656		10	Kadambanad	
657		11	Elamkutti	
658	Vaikom.	1	Vaikom Udayanapuram	
659		2	Uthiyamperur	
660		3	Thirumoozhikulam	
661		4	Thirchattukulam	
662		5	Elamkavu	
663		6	Keezhooru	
664		7	Thirumanivenkitapuram	
665		8	Thottakam	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
666	Vaikom—(Contd.)	9	Thirpakutam	
667		10	Madapalli	
668		11	Koottummel	
669		12	Thekkumkovil	
670		13	Arimbukavu	
671		14	Gosalakrishnaswami	
672		15	Puthotta	
673		16	Enathimatom	
674		17	Palliyarakavu	
675		18	Madurakulam	
676		19	Vaikkara	
677		20	Vadakunnappuzha	
678		21	Thekkumthevar	
679	Ettumanur.	1	Ettumanur	
680		2	Vasudevapuram	
681		3	Eraveeswaram	
682		4	Mannar	
683		5	Thaliyal	
684		6	Gneezhoor	
685		7	Mannanamkottaram	
686		8	Kalikavu	
687		9	Kadappurkottaram	
688		10	Srikanteswaram	
689		11	Mangattukavu	
690		12	Thevarathanam	
691		13	Govindapuram	
692	Kottayam.	1	Thiruvappu	
693		2	Thirunakkara	
694		3	Thaliyal	
695		4	Parapadom.	
696		5	Kiliroorkunnummel	
697		6	Pakkil	
698		7	Vadavattur	
699		8	Mariyapalli	
700		9	Parippu	
701		10	Pandavam	
702		11	Olasa	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
703	Kottayam—(Contd.)	12	Cheruvallikavu	
704		13	Kunarakam	
705		14	Chengalam	
706		15	Aiymanam	
707		16	Cherikarakavu	
708		17	Puthiyathirkovilcheruvallikavu	
709		18	Thaliyalcheruvallikavu	
710		19	Mavilangukavu	
711		20	Pallathucheruvallikavu	
712		21	Mariapallikavu	
713		22	Matathilkavu	
714		23	Puliyannurkadu	
715		24	Keezhkadambu	
716		25	Ayyampattarsasta	
717		26	Ilampalli	
718		27	Puvamkulangara	
719		28	Theramelidam	
720		29	Poikamadom	
721		30	Punnathara Thiruvambadi	
722		31	Kongandur	
723		32	Pallikavu	
724		33	Koikkal	
725	Changanacherry.	1	Vazhapalli	
726		2	Manikantapuram	
727		3	Chiravamuttam	
728		4	Thengana	
729		5	Ayarkaduveli	
730		6	Thottakadu	
731		7	Kodongoor	
732		8	Changanacherikavu	
733		9	Manjadikara Cheruvallikavu	
734		10	Morekulangara	
735		11	Thettalikara Cheruvallikavu	
736		12	Manaladi Cheruvallikavu	
737		13	Vezhaprakottarathil Bhagavathi	
738		14	Panakkalkavu	
739		15	Rapuzhasasta	
740		16	Mukyapurathukavu	
741		17	Keezhthirkovil	
742		18	Muttarkoottummel	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom.	Remarks.
743	Meenachil.	1	Thiruvidanad	
744		2	Pasharukovil (Puliyannur)	
745		3	Pattupurakkal	
746		4	Neyyoorkavu	
747		5	Ramapurampisharukovil	
748		6	Saktheeswaram	
749		7	Puthenkavu	
750		8	Ezhacherikottaram	
751		9	Payappara	
752		10	Lalam	
753		11	Vellapad	
754		12	Ambalapurathukavu	
755		13	Puthiyakavu	
756		14	Keezthadiyoor	
757		15	Pazhanekavu	
758		16	Edayattukavu	
759		17	Kodungookavu	
760	Muvattupuzha.	1	Thirkariyoor	
761		2	Arayikadu	
762		3	Pinmattam	
763		4	Ramangalam	
764		5	Sivakunnam	
765		6	Kypallikavu	
766		7	Gnellukavu	
767		8	Puthenkavu	
768		9	Poonankavu	
769		10	Maradithirkka	
770		11	Perumballoorthirkka	
771		12	Pallikaparambu	
772		13	Nelliyattukavu	
773		14	Santhiyattukavu	
774		15	Karinpanakkal	
775		16	Valiakulangara	
776		17	Thirumanamkundu	
777		18	Ekunnam	
778		19	Enikavu	
779	Thodupuzha.	1	Gnazhukovil	
780		2	Thodupuzha Ganapathi	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom	Remarks.
781	Thodupuzha.—(contd.)	3	Ambakudisasta	
782		4	Kollapuzhakavu	
783		5	Kizhakkekavu	
784		6	Neriyamangalamsasta	
785		7	Do. Santhukad	
786		8	Ezhumuttam Mahadevar	
787		9	Ezhumuttamsasta	
788		10	Kottakakathu Sarpakavu	
789		11	Arakulathusasta	
790		12	Thettikadkrishnaswami	
791		13	Arakulathukavilbhagavathi	
792		14	Mankombukavilbhagavathi	
793		15	Payanikavu	
794		16	Malikapurathubhagavathi	
795		17	Thalapparamala	
796	Kunnathunad.	1	Thiruvella	
797		2	Neeleeswarathu Madhuvinmelsiven	
798		3	Neeleeswarathu Bhagavathi	
799		4	Ilankuttibhagavathi	
800		5	Puthoorpalli	
801		6	Kazhukambalathubhagavathi	
802		7	Keerankuzhi	
803		8	Erumeli	
804		9	Cherukunnathusasta	
805		10	Pirakatuthekkumala	
806		11	Alparabhagavathi	
807		12	Pattoormahadevar	
808		13	Koottupuram	
809		14	Koodanalloorbhagavathi	
810		15	Cheruthirkka	
811		16	Karur	
812	Alengad.	1	Thiruvallor	
813		2	Thirumoozhikulam	
814		3	Thirkkekara	
815		4	Vathurakavu	
816		5	Eravipuram	
817		6	Ramapuram	

SCHEDULE—(contd.)

Serial No.	Name of Taluk.	Taluk No.	Name of Devaswom	Remarks.
818	Alengad—(contd.)	7	Srikanteswaram	
819		8	Kottakulangara	
820		9	Perumpalli	
821		10	Chettarikkal	
822		11	Venpiliyam	
823		12	Kollaparambu	
824		13	Chengankavu	
825	Parur.	1	Mukambi	
826		2	Neeliswaram	
827		3	Thathapalli	
828		4	Mannam	
829		5	Kannankulangara	
830		6	Peruvaram	
831		7	Cheruvallikulangara	
832		8	Thonniyakavu	
833		9	Puliyamthottam	
834		10	Kudiyakulangara	
835		11	Ramankulangara	
836		12	Aiyyankoikkal	
837		13	Ezhikarasastavu	
838		14	Palliyakkasastavu	
839		15	Konnankulangara	
840		16	Thirkkapuram	
841		17	Panamittam	
842		18	Pakarapalli	
843		19	Kombathukavu	
844		20	Parayilthirkovil	
845		21	Thirikkaiparambu	
846	Peer-made.	1	Kanjirapalli Bhagavathisasta	
847		2	Chenapur Aiyyankovilsasta	

REGULATION II OF 1098.

DESTRUCTION OF RECORDS REGULATION.

PASSED BY HIS HIGHNESS THE MAHARAJA OF TRAVANCORE,

ON THE 15th June 1923.
1st Mithunam 1098.

A Regulation to consolidate and amend the law providing for the destruction or other disposal of certain documents in the possession or custody of Courts and Revenue and other public officers.

Whereas it is expedient to consolidate and amend the law providing for the destruction or other disposal of certain documents in the possession or custody of Courts and Revenue and other public officers : It is hereby enacted as follows :—

Short title and extent.

1. (1) This Regulation may be called the Destruction of Records Regulation, 1098.

(2) It extends to the whole of Travancore.

Power to certain authorities to make rules for disposal of documents.

2. (1) The authorities hereinafter specified may, from time to time, make rules for the disposal, by destruction or otherwise, of such documents as are, in the opinion of the authority making the rules, not of sufficient public value to justify their preservation.

(2) The authorities shall be—

(a) in the case of the documents in the possession or custody of the High Court or of the Courts of the Civil or Criminal jurisdiction subordinate thereto—the High Court ;

(b) in the case of documents in the possession or custody of Revenue Courts and officers—the Land Revenue and Income Tax Commissioner ; and

(c) in the case of documents in the possession or custody of any other public officer—Our Government or any officer specially authorised in that behalf by Our Government.

(3) Rules made under this Section by the High Court or by the Land Revenue and Income-Tax Commissioner or by an officer specially authorised in that behalf by Our Government shall be subject to the previous approval of Our Government.

3. All rules and orders now in force directing or authorising the destruction or other disposal of documents in the possession or custody of any public officer or in the possession or custody of the High Court or of the Courts subordinate thereto, shall be deemed to be rules made under this Regulation.

Validation of rules for disposal of documents.

4. No suit or other proceeding shall be instituted against any person for the disposal, by destruction or otherwise, of any records, books or papers, in accordance with any such rules as aforesaid.

No suit or other proceeding to lie against person destroying.

5. Nothing in this Regulation shall be deemed to authorise the destruction of any documents which, under the provisions of any law for the time being in force, is to be kept and maintained.

Saving of certain documents.

6. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof.

Repeal.

SCHEDULE.

REPEAL OF ENACTMENTS.

(See Section 6.)

1	2	3	4
Year.	Number.	Short title.	
1057	III	A Regulation to authorise the destruction of useless records	The whole.
1087	II	The Travancore Registration Regulation, 1087.	The words "and also for the destruction of such books, papers and documents as need no longer be kept" in clause (a) of sub-section (1) of Section 64.

NOTIFICATION.

No. L. R. 2434/2973 of 1908.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following is added as item No. 6 A in *Appendix II to the Rules for the destruction of records in the Divisional, Taluk and Village Offices of the Land Revenue Department, published with Notification No. 9489/L. R., dated 28th

* Vide page 30 of the L. R. M., Vol. I.

October 1911, at page 5 of the Government Gazette, dated the 2nd January 1912 :—

Nature of the records.

When to be destroyed.

Escheat cases filed and disposed of during Settlement by the Settlement authorities.

After the next Settlement.

(By order),

Huzur Cutcherry,
Trivandrum, 14th March 1920. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

No. L. R. 10273/2973 of 1908.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following modifications are made in *Schedule II of Appendices I and II to Notification No. L. R. 9849, dated the 28th October 1911, regarding the destruction of records in the Divisional, Taluk, and Village Offices of the Land Revenue Department, published at pages 5 to 11 of Part I of the Government Gazette, dated the 2nd January 1912 :—

(1) Item No. 3 of Schedule II of Appendix I is deleted.

(2) The following is added as item No. 136 in Schedule I of Appendix II :—

Nature of records.

When to be destroyed.

Item No. 136.

Gazette Files.

After 20 years (to be disposed of by public auction.)

(By order),

Huzur Cutcherry,
Trivandrum, 13th November 1920. } N. RAJARAM ROW,
Chief Secretary to Government.

NOTIFICATION.

Dis No. 529 of 1921/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the following modifications have been made in the Rules,† dated the 28th October 1911, regulating the destruction of records in the Divisional, Taluk and Village Offices in the Land Revenue Department and published on pages 5 to 11 of Part I of the Government Gazette, dated the 2nd January 1912 :—

1. After the word 'Department' in line 4 add the words 'and the office of the Assistant to the Commissioner, Peermade'.

*Vide pages 27-39 of L. R. M., Vol. I.

†Vide pages 26-39 of L. R. M., Vol. I.

2. In line 2, Rule 4, for the word 'Superintendent' substitute the word 'Commissioner'.

3. In line 3, Rule 4, delete the word 'and' between the words 'be' and 'the'. After the word 'concerned' in line 4, Rule 4, add the following words 'and the destruction of the records in the office of the Assistant to the Commissioner at Peermade shall be carried out in the presence of the Assistant to the Commissioner at Peermade'.

4. In line 2, Rule 6, between the words 'Offices' and 'destroyed' insert the words 'and in the office of the Assistant to the Commissioner at Peermade'. In line 3, Rule 6, for the word 'Superintendent' substitute the word 'Commissioner'.

5. Add the following as I (a) under Appendix 1 :—

I. (a) Office of the Assistant to the Commissioner at Peermade.

1. File Book of Government Proceedings and Circular orders.

2. File Book of Land Acquisition Cases.

3. File Book of Forest Cases.

6. Add the following as II(a) under Appendix II.—

II (a) Office of the Assistant to the Commissioner at Peermade.

When to be destroyed.

1	Records of land Acquisition Cases	After payment is made or the claim is barred by limitation.
2	Office copies of Budget statements	3 years.
3	Petitions	12 years.
4	Applications for copies of records	1 year.
5	Register of applications for copies of records	2 years.
6	Periodical statements sent to Division	1 year.
7	Leave application	3 years.
8	Attendance Register	30 years.
9	Anchal receipts books	1 year.
10	Summonses and notices issued in revenue cases	1 year.
11	Register of Do. Do.	3 years.
12	Notices published in Revenue cases	1 year.
13	Administration Report statements	3 years.
14	Order Books	30 years.
15	Final orders in Departmental enquires	30 years.
16	Character books	30 years.
17	Register of fines	30 years.

When to be destroyed.

18	Quarterly statements	1 year.
19	Statement showing the amounts paid as compensation under Regulation XI of 1089 and the balance still due	1 year.
20	Miscellaneous statements	1 year.
21	Administration Report and statements	3 years.
22	Correspondence and orders regarding taking of Census	11 years.
23	Papers regarding appointments, promotions and transfers	5 years.
24	Papers regarding suspensions and dismissals	20 years.
25	Correspondence regarding travelling allowances	5 years.
26	Do, of routine nature regarding land acquisition	20 years.
27	Miscellaneous petitions such as application for copies, appointments &c.	1 year.
28	Correspondence <i>re</i> grant of pensions	3 years.
29	Do. <i>re</i> plague observation, &c.	1 year.
30	Papers connected with petty constructions and repairs	5 years.
31	Papers regarding impounded documents	5 years.
32	Stationery indents, accounts and correspondence relating to the same	3 years.
33	Correspondence <i>re</i> rewards for the destruction of wild animals	3 years.
34	Correspondence <i>re</i> epidemic diseases	2 years.
35	Other routine correspondence of a miscellaneous nature	3 years.
36	Register of letters received	50 years.
37	Do. petitions	50 years.
38	Register of communications despatched	50 years.
39	Statement showing receipts from and expenditure on cattle pounds	1 year.
40	Correspondence <i>re</i> repairs &c. of cattle pounds	5 years.
41	Papers relating to licenses for the sale of arms, ammunitions &c.	2 years.
42	Gazette files	20 years (to be disposed of by public auction).

(By order),

Huzur Cutcherry,
Trivandrum, 20th April 1921. } N. RAJARAM RAO,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 616 of 24/Revenue.

Under sanction of His Highness the Maha Raja, it is hereby notified that the *Rules dated the 28th October 1911, regulating the destruction of records in the Division, Taluk and Village Offices in the Land Revenue Department and published on pages 5 to 11 of Part I of the Government Gazette, dated the 2nd January 1912, are further amended as follows :—

Substitute the following for paragraph 6 of the existing Rules:—

“6. The Division Assistants and Tahsildars shall forward every quarter lists of the old and useless records destroyed under these Rules in their offices and in the offices subordinate to them, to the Division Peishkar concerned or the Commissioner, Devicolum, who shall scrutinise and review these lists together with the lists prepared for the records destroyed in his own office during the quarter and forward a copy of such review to the Land Revenue and Income Tax Commissioner”.

Huzur Cutcherry, Trivandrum, 2nd/10th May 1924.	(By order), R. KRISHNA PILLAI. <i>Chief Secretary to Government.</i>
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*Vide pages 26 to 39, L. R. M., Vol. I.

REGULATION 1 OF 1099.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE,

ON THE 12th December 1923.
27th Vrischigam 1099.

To Amend the Land Acquisition Regulation, XI of 1089, as amended by Regulation V of 1096.

Whereas it is found expedient further to amend the Land Acquisition Regulation, XI of 1089, as amended by Regulation V of 1096, it is hereby enacted as follows :—

Amendment of Section 3. Section 3. After clause (C), the following shall be inserted as clause (C₁) :—

“(C₁) ‘local authority’ means any Municipal Council or other authority legally entitled to, or entrusted by the Government with the control or management of any municipal or local fund.”

Insertion of a new Section after Section 35. 2. After Section 35, the following shall be inserted as Section 35 A :—

“35 A. (1) Where the provisions of this Regulation are put in force for the purpose of acquiring land at the cost of any fund controlled or managed by a local authority, the charges of and incidental to such acquisition shall be defrayed from or by such fund.

(2) In any proceeding held before a Division Peishkar or Court in such cases, the local authority concerned may appear and adduce evidence for the purpose of determining the amount of compensation.

(3) Any such local authority which objects to the award of a Division Peishkar in regard either to the area of the land or to the amount of compensation may ask for a reference to the District Court within whose jurisdiction the land is situate in the manner and within the time specified in Section 18; and thereupon the provisions of Sections 19 to 23 and 25, in so far as they may, shall apply.

REGULATION II OF 1099.

PASSED BY HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE

ON THE 10th July 1924.
27th Mithunam 1099.

To amend the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094 and X of 1097.

Whereas it is expedient further to amend the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094 and X of 1097: It is hereby enacted as follows:—

1. *Section 3.* Substitute the words "Land Revenue and Income Tax Commissioner" for "Dewan" in line 3.

2. *Section 25.* Substitute "Land Revenue and Income Tax Commissioner" for "Dewan" in line 2.

3. *Section 32. clause (1).* Substitute "Land Revenue and Income Tax Commissioner" for "Dewan" in line 3.

4. *Section 50.* The following shall be substituted for Section 50:—

"The Dewan may, for sufficient reason, revise any orders passed or proceedings taken by a Division Peishkar, Tahsildar or Proverthikar, under the provisions of this Regulation, or may, generally or in certain classes of cases only, delegate such powers of revision to the Land Revenue and Income Tax Commissioner:

Dewan's powers of revision and delegation of such powers.

Provided that no order shall be passed under this Section without previous notice to the party to be affected by such order."

5. *Section 51.* Add "or the Land Revenue and Income Tax Commissioner" after "Dewan" in line 1 of paragraph 3.

6. *Section 58.* Insert "or by virtue of his office" after "name" in line 2.

NOTIFICATION.

Dis. No. 1257 of 23/Revenue.

INVESTITURE OF POWERS.

Under Section 58 of the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094 and X of 1097, it is hereby notified that all Head Accountants in Taluk Offices are invested with the power of conducting auction sales of immovable property under the Revenue Recovery Regulation, at Taluk Head quarters.

Huzur Cutcherry,
Triyandrum,
19/28th September 1923. }

(By order),
R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

R. O. C. No. 1240 of 1924/Revenue.

Under Section 58 of the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094, X of 1097 and II of 1099, it is hereby notified with the sanction of Her Highness the Maha Rani Regent that the following officers are, by virtue of their office, invested with the powers noted against each, under the said Regulation:—

- | | |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) Division Assistants. | The powers of a Division Peishkar to confirm sales of lands for arrears of land revenue and to issue sale certificates. |
| (2) Kandukrishi Tahsildars. Melkanganom and Sanketham Tahsildars. | The powers of a Tahsildar except the power of conducting sales of immovable properties which have to be done by the Tahsildar of the taluk in which the properties are situate. |
| (3) Taluk Head Accountants. | <p>The powers of a Tahsildar—</p> <p>(i) to conduct auction sales of immovable properties under the Regulation, at Taluk Head Quarters only and</p> <p>(ii) to sign written demands under the Regulation.</p> |

- (4) Village Officers of the The powers of a Proverthikar.
Kandukrishi, Sanke-
tham and Melkanga-
nom Departments.

(By order),

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 5th October 1924. } *Chief Secretary to Government.*

NOTIFICATION.

Dis. No. 1871 of 24/Revenue.

With the sanction of Her Highness the Maha Rani Regent and by virtue of the power conferred on him by law, the Dewan hereby delegates to the Land Revenue and Income Tax Commissioner all the powers of revision vested in him under Section 50 of the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094, X of 1097 and II of 1099.

Huzur Cutcherry, }
Trivandrum, 17th December 1924. }

T. RAGHAVIAH,
Dewan.

NOTIFICATION.

Dis. No. 699 of 25/Revenue.

It is hereby notified, under sanction of Her Highness the Maha Rani Regent, that the Rules, under Sections 42 and 46 of the Revenue Recovery Regulation, I of 1068, issued under date the 21st November 1893, are amended as follows:—

Substitute the following for Rule 2 of the Rules:—

“2. Batta and other charges at the following rates shall be levied for service of processes, distraint and sale of movables and attachment and sale of immovables, under this Regulation, from the defaulters, along with the arrears.

<i>Item.</i>	<i>Rate.</i>
1. Fee for demand (either under Section 7 or Section 23 A of the Regulation.)	4 chs. per demand.
2. Fee for the distraint and sale of movables to meet the cost of the labour of the Revenue staff in distraining and selling the movables.	8 chs. per case.

<i>Item.</i>	<i>Rate.</i>
3. Fee for the attachment and sale of immovables—to meet the cost of the labour of the Revenue staff in attaching and selling immovables.	14 chs. per case.
4. Tom-tom charges—to give due publicity to the intended sale of the property distrained or attached.	21 chs. per day in the municipal towns of Nagercoil, Trivandrum, Quilon, Alleppey, Kottayam and Parur and for hilly tracts (as defined in the T. S. R.) and 14 chs. per day for other places in the low country. This is to be recovered over and above the rate of 8 chs. or 14 chs. as the case may be, mentioned above.
6. Transport charges, such as hire of boats, carts, headload coolies, etc.	At rates prescribed in the Account Code, Part I.

(By order)

Huzur Cutcherry,
Trivandrum, 27th June 1925. } K. NARAYANAN PANDALAI,
Ag. Chief Secretary to Government.

NOTIFICATION.

Dis. No. 59 of 25/Rev. L. G.

With the sanction of Her Highness the Maha Rani Regent, it is hereby notified that the under-mentioned officers of the Municipal Councils of the several towns are invested, by virtue of office, with the powers noted against each under Section 58 of the Revenue Recovery Regulation, I of 1068, as amended by Regulation III of 1087, VIII of 1094, X of 1097 and II of 1099, for the collection of Municipal dues :—

Serial No.	Municipal Councils.	Officers empowered.	Powers conferred.
1	Nagercoil	1. President 2. Sanitary Inspector 3. Overseers	Division Peishkar. Tahsildar. Proverthicar.
2	Colachel	1. President 2. Sanitary Inspector 3. Aminadar	Division Peishkar. Proverthicar. Do.
3	Padmanabhapuram	1. Sanitary Inspector 2. Aminadar	Tahsildar. Proverthicar.
4	Kuzhithura	1. President 2. Sanitary Inspector 3. Aminadar	Division Peishkar. Tahsildar. Proverthicar.
5	Neyyattinkara	1. President 2. Sanitary Inspector	Division Peishkar. Proverthicar.
6	Trivandrum	1. Health Officer 2. Assistant Sanitary Inspectors 3. Revenue Inspector 4. Vehicle Inspector 5. Aminadar 6. Conservancy Overseers	Tahsildar. Do. Do. Proverthicar. Do. Do.
7	Attingal	1. President 2. Sanitary Inspector 3. Aminadars	Division Peishkar. Tahsildar. Proverthicar.
8	Quilon.	1. Sanitary Inspector 2. Assistant Sanitary Inspector 3. Overseers	Tahsildar. Do. Proverthicar.
9	Shencottah	1. President 2. Sanitary Inspector 3. Bill Collector	Division Peishkar. Tahsildar. Proverthicar.

Serial No.	Municipal Councils.	Officers empowered.		Powers conferred.
10	Kayanooram	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Tahsildar.
		3.	Aminadar	Proverthicar.
11	Mavelikara	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Tahsildar.
12	Haripad	1.	Sanitary Inspector	Proverthicar.
		2.	Registrar of Births and Deaths	Do.
13	Alloppy	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Tahsildar.
		3.	Overseers	Proverthicar.
		4.	Aminadars	Do.
14	Thiruvella	1.	Aminadar	Proverthicar.
		2.	Overseer	Do.
15	Changanacherry	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Tahsildar.
		3.	Aminadar	Proverthicar.
16	Kottayam	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Tahsildar.
		3.	Assistant Sanitary Inspector	Proverthicar.
		4.	Conservancy Overseer	Do.
		5.	Aminadar	Do.
17	Vaikom	1.	Vice President	Tahsildar.
		2.	Sanitary Inspector	Proverthicar.
		3.	Aminadar	Do.
18	Alwaye	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Proverthicar.
		3.	Bill Collector	Do.
19	Parur	1.	President	Division Peishkar.
		2.	Sanitary Inspector	Tahsildar.
		3.	Bill Collector	Proverthicar.

(By order),

Huzur Cutcherry,
Trivandrum, 16th February 1925. { R. KRISHNA PILLAI,
Chief Secretary to Government.

NOTIFICATION.

Dis. No. 121 of 1925/G. B.

It is hereby notified that the officers of the Devaswom Department mentioned in the subjoined list are invested with the powers noted against their names under Section 58 of the Revenue Recovery Regulation, I of 1068, as amended by Regulation III of 1087, VIII of 1094, X of 1097 and II of 1099, for the collection of the dues of the personal deposit Devaswoms under their control, as detailed in the list, which are under Government management.

Huzur Cutcherry, } R. KRISHNA PILLAI,
Trivandrum, 27th February 1925. } *Chief Secretary to Government.*

No.	Name of Deva- swom.	Name of Group.	Name of officer to be invested with the powers of a		
			Proverthicar	Tahsildar.	Division Peishkar.
1	Thazhakudi Thiru- kalyanam	Bhuthapandi	Sreekaryam, Tha- zhakudi Deva- swom	Superintendent, Bhuthapandi Group.	Assistant Commissioner of Devaswoms, Suchindram District.
2	Thazhayil Kandan Sastha	Do.	Do.	Do.	
3	Kakkum Vinaygar	Do.	Do.	Do.	
4	Ethirvalli Chozha Vinayagar	Do.	Do.	Do.	
5	Thanuvalinga- swami	Do.	The Dharmakarthas of the Thanuvalinga- swami and Marukathala Kandan Sastha Devaswoms	Superintendent, Nagercoil Group	
6	Marukathala Kan- dan Sastha	Do.	Do.	Do.	
7	Kappiyara Maha- devar	Padmanabha- puram	Srikariam, Val- vachagoshtam Devaswom	Do. Padma- nabhapuram Group	
8	Kotheswaram	Parassala	Chandiram, Kan- nakode Deva- swom	Do. Parassala Group	
9	Vellayani	Do.	Special Manager, Vellayani Deva- swom	Do.	
10	Vembanoor Kan- dan Sastha	Do.	Do.	Do.	
11	Kottur Thampuran	Valiachala	Accountant, Kulap- pada Devaswom	Superintendent, Valiachala Group	Assistant Commissioner of Devaswoms, Tri- vandrum District.
12	Pangodu	Do.	Chandiram, Patcha and Mukavoor Devaswom	Do.	
13	Kalliyodu	Do.	Do.	Do.	
14	Thirichittoor	Do.	Do.	Do.	

No.	Name of Devaswom.	Name of Group.	Name of officer to be invested with the powers of a		
			Proverthicar.	Tahsildar.	Division Peishkar.
15	Arakkal Chavaru	Vettikavala	Accountant, Anchal Devaswom	Superintendent, Vettikavala Group	Assistant Commissioner of Devaswoms, Trivandrum District.
16	Thittakkal Chavaru	Do.	Do.	Do.	
17	Adur Kumaran-chira Srinarayapuram	Do.	Special Accountant, Srinarayapuram Devaswom	Do.	
18	Elathur Sundararaja Perumal	Shencottah	Srikariam, Elathur Devaswom	Shencottah	
19	Ayikudi Subramonyaswami	Do.	Accountant, Ayikudi Devaswom	Do.	
20	Puliyara Arya Vinayagar	Do.	Accountant, Puliyara Devaswom	Do.	
21	Thiruvavinkunnam	Mavelikara	Manager, Thiruvavinkunnam Devaswom	Superintendent, Mavelikara Group	Assistant Commissioner of Devaswoms, Ambalapuzha District.
22	Thuravoor	..	Senior Accountant, Thuravoor Devaswom	Special Manager, Thuravoor Devaswom	
23	Mudakkari	Vaikom	Chandiram, Elankavu Devaswom	Superintendent, Vaikom Group	
24	Kalluvettam	Ettumanoor	Accountant, Thidannad Devaswom	Do. Ettumanoor Group	
25	Vezhanganam	Do.	Do.	Do.	
26	Vadakkeykavu	Do.	Do.	Do.	
27	Meenachil Sastha	Do.	Do.	Do.	Assistant Commissioner of Devaswoms, Vaikom District.
28	Vijayapuram	Thiruvappu	Devaswom Kanakku, Vadavathur Devaswom	Do. Thiruvappu Group	
29	Karikkode	Thrikkariyoor	Chandiram Karikkode Devaswom	Superintendent, Thrikkariyur Group	
30	Vellayanikadu	Do.	Vicharippukaran of the Vellayanikadu Devaswom	Do.	
31	Nagapuzha	Do.	Do.	Do.	
32	Santhukadu	Do.	Do.	Do.	
33	Thalamattam	Do.	Chandiram, Arayikadu Devaswom	Do.	Assistant Commissioner of Devaswoms, Vaikom District.
34	Perumbavoor	Do.	Special Officer, Perumbavoor Devaswom	Do.	
35	Mookkannoor Koothala	Alwaye	Vicharippukaran, Mookannoor Koothala Devaswom	Do. Alwaye Group	
36	Chirakkal	Do.	Srikariam, Thirumoozhikulam Devaswom	Do.	

No.	Name of Deva- swom.	Name of Group.	Name of officer to be invested with the powers of a		
			Proverthicar.	Tahsildar.	Division Peishkar.
37	Vellorppalli	Alwaye	Srikariam, Thiru- moozhikulam Devaswom	Superintendent, Alwaye Group	Assistant Commissioner of Devaswoms, Vaikam District.
38	Kurungazhappu	Do.	Do.	Do.	
39	Esanimattam	Do.	Do.	Do.	
40	Alangattukavu	Do.	Srikariam, Thiru- valur Devaswom	Do.	
41	Kottayathukavu	Do.	Do.	Do.	
42	Kongoorpilli	Do.	Do.	Do.	
43	Narayanamanga- lam	Do.	Do.	Do.	
44	Chirangora	Do.	Do.	Do.	
45	Erumeli	Do.	Proverthicar ap- pointed to the collection of dues to the Erumeli and Paschima Devaswom pro- perties	Special Officer, Erumeli and Paschima De- vaswoms	
46	Paschima	Do	Do.	Do.	Devaswom Com- missioner.
47	Pattazhi	Do	Proverthicar, Pat- tazhi Desom	Special Officer, Pattazhi	

NOTIFICATION.

Dis. No. 129 of 1925/Rev. & L. G.

With the sanction of Her Highness the Maha Rani Regent, it is hereby notified that the President, Municipal Council, Padmanabhapuram, is invested, by virtue of his office, with the powers of a Division Peishkar, under Section 58 of the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094, X of 1097 and II of 1099, for the collection of Municipal dues.

(By order),

Huzur Cutcherry,	}	R. KRISHNA PILLAI,
Trivandrum, 6th April 1925.		<i>Chief Secretary to Government.</i>

NOTIFICATION.

Dis. No. 879 of 1926/Revenue.

Under Section 58 of the Revenue Recovery Regulation, I of 1068, as amended by Regulations III of 1087, VIII of 1094, X of 1097 and II of 1099, it is hereby notified with the sanction of Her Highness the Maha Rani Regent that the Revenue Inspectors of the Pakuthies of Poopara and Udumbanchola in the Devicolum taluk and of the Vandamettu Pakuthi in the Peermade taluk are, by virtue of their office, invested with the powers of a Proverthi-car under the said Regulation.

(By order),

Huzur Cutcherry,	}	K. GEORGE,
Trivandrum, 17th June 1926.		<i>Chief Secretary to Government.</i>

REGULATION III of 1099.

Government Securities Regulation.

CONTENTS.

1. Short title, extent and commencement.
2. Definitions.
3. Notice of trust not receivable save as provided.
4. Right of survivors of joint or several payees of Government Securities.
5. Indorsements to be made on security itself.
6. Holding of Government Securities by holders of public offices.
7. Indorser of Government Security not liable for amount thereof.
8. Impression of signature on Government Securities.
9. Issue of duplicate securities.
10. Renewal of promissory notes.
11. Renewal of promissory notes in case of dispute as to title
12. Renewal of other securities,
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14. Liability in respect of promissory note, renewed, &c.
15. Discharge.
16. Procedure on death of holder of securities not exceeding an aggregate value of two thousand rupees.
17. Payment in case of securities held by minors and lunatics
18. Indemnity.
19. Inspection of documents.
20. Penalty.
21. Power to make rules.

PASSED By HIS HIGHNESS THE MAHA RAJA OF TRAVANCORE,

ON THE ^{10th July 1924.}
27th Mithunam 1099.

A Regulation relating to Government Securities in Travancore.

Whereas it is expedient to regulate the law relating to Government Securities in Travancore ; it is hereby enacted as follows :—

1. (1) This Regulation may be called “The Travancore Government Securities Regulation, III of 1099.”
Short title, extent
and commencement.

(2) It extends to the whole of Travancore ; and

(3) It shall come into force on the 1st Chingam 1100 M. E.

2. In this Regulation, unless there is anything repugnant in the subject or context,—
Definitions.

(a) “Government Security” means promissory notes, debenture bonds and all other securities issued by Our Government in respect of any loan contracted either before or after the passing of this Regulation ; and

(b) “prescribed” means prescribed by rules made under this Regulation.

3. (1) Save as otherwise provided in or under this Regulation,
Notice of trust not
receivable save as pro- no notice of any trust in respect of any Govern-
vided. ment security shall be receivable by Our
Government.

(2) Our Government shall not be deemed to have received notice of any trust by reason only of the fact that it has recognised an indorsement on a Government security by an executor or administrator as such, nor shall it inquire into the terms of any will by which such executor or administrator may be bound, but, on being satisfied of the due appointment of such executor or administrator, it shall be entitled to treat him as the full owner of any Government security belonging to the estate of the person whom he represents.

4. (1) Notwithstanding any law to the contrary.

(a) When a Government security is payable to two or more persons jointly, and either or any of them dies, the security shall, subject to such rules as may be prescribed, be payable to the survivor or survivors of those persons ; and
Right of survivors of
joint or several payees
of Government secur-
ities.

(b) when a Government security is payable to two or more persons severally and either or any of them dies, the security shall be payable to the survivor or survivors of those persons, or to the representative of the deceased, or to any of them.

(2) Nothing herein contained shall affect any claim which any representative of a deceased person may have against the survivor or survivors under or in respect of any security to which sub-section (1) applies.

5. Notwithstanding anything in Section 14 of the Negotiable Instruments Regulation, 1075 no indorsement made on security itself. of a Government security shall be valid unless made by the signature of the holder inscribed on the back of the security itself.

6. (1) In the case of any public office to which Our Government may, by notification in Our Government Gazette, declare this sub-section to apply, a Government security may be made or indorsed payable to or to the order of the holder of the office by the name of the office.

Holding of Government securities by holders of public offices.

(2) When a Government security is made or indorsed as aforesaid, it shall be deemed to be transferred without any or further indorsement from each holder of the office to the succeeding holder of the office on and from the date on which the latter takes charge of the office.

(3) When the holder of the office indorses to a third party a Government security made or indorsed as aforesaid, he shall subscribe the indorsement with his name and the name of the office.

(4) A writing on a Government security now or heretofore standing in the name of the holder of a public office, whereby the security has been or was made or indorsed payable to or to the order of the holder of the office by the name of the office, shall not be deemed to be or to have been invalid by reason only of the security having been so made or indorsed.

(5) This section applies as well to an office of which there are two or more joint holders as to an office of which there is a single holder.

7. Notwithstanding anything in the Negotiable Instruments Regulation, 1075, a person shall not, by reason only of his having indorsed a Government security, be liable to pay any money due, either as principal or as interest thereunder.

Indorser of Government security not liable for amount thereof.

8. (1) The signature of the person authorised to sign Government securities on behalf of Our Government may be printed, engraved or lithographed, or impressed by such other mechanical process as Our Government may direct on the securities.

Impression of signature on Government securities.

(2) A signature so printed, engraved, lithographed or otherwise impressed shall be as valid as if it had been inscribed in the proper handwriting of the person so authorised.

ISSUE OF DUPLICATE, RENEWED, CONVERTED, CONSOLIDATED
OR SUBDIVIDED SECURITIES.

9. (1) When a Government security is alleged to have been lost or destroyed either wholly or in part, and a person claims to be the person to whom but for the loss or destruction it would be payable, he may, on application to the prescribed officer, and on producing proof to his satisfaction of the loss or destruction and of the justice of the claim and on payment of the prescribed fee, if any, obtain from him an order for—

Issue of duplicate securities.

(a) the payment of interest in respect of the security said to be lost or destroyed pending the issue of a duplicate security ; and

(b) the issue of duplicate security payable to the applicant,

(2) An order shall not be passed under sub-section (1) until after the issue of the prescribed notification of the loss or destruction.

(3) A list of the securities in respect of which an order is passed under sub-section (1) shall be published in the prescribed manner.

10. Subject to the provisions of Section 11, a person claiming to be entitled to a Government Promissory Note may, on applying to the prescribed officer, and on satisfying him of the justice of his claim and delivering the promissory note receipted in the prescribed manner, and paying the prescribed fee, if any, obtain from such officer a renewed promissory note payable to him :

Renewal of Promissory Notes.

Provided that, when application is made for the renewal of a Government Promissory Note which appears to the prescribed officer to stand in the name of a deceased member of a Hindu undivided family governed by the Mitakshara law, a renewed promissory note shall not be issued to the applicant unless he furnishes a certificate, signed by such authority and after such inquiry as may be prescribed, to the effect that the deceased belonged to a Hindu undivided family governed by the Mitakshara law, that the promissory note formed part of the joint property of the family, and that the applicant is the managing or sole surviving male member of the family.

Explanation.—The expression “Hindu undivided family governed by the Mitakshara law” shall, for the purposes of this section, be deemed to include undivided families governed by Malabar law.

11. (1) Where there is a dispute as to the title to a Government Promissory Note in respect of which an application for renewal has been made, the prescribed officer may—
Renewal of promissory notes in case of dispute as to title.

(a) where any party to the dispute has obtained a final decision from a court of competent jurisdiction declaring him to be entitled to such note, issue a renewed note in favour of such party, or

(b) refuse to renew the note until such a decision has been obtained, or

(c) after such inquiry as is hereinafter provided and consideration of the result thereof, declare by order in writing which of the parties is in his opinion entitled to such note, and may, after the expiration of six months from the date of such declaration, issue a renewed note in favour of such party in accordance with the provisions of Section 10, unless within that period he has received notice that proceedings have been instituted by any person in a court of competent jurisdiction for the purpose of establishing a title to such note.

Explanation.—For the purpose of this sub-section, the expression 'final decision' means a decision which is not appealable or a decision which is appealable but against which no appeal has been filed within the period of limitation allowed by law.

(2) For the purpose of the inquiry referred to in sub-section (1), the prescribed officer may himself record, or may request the District Magistrate to record or to have recorded, the whole or any part of such evidence as the parties may produce. When such request has been made to the District Magistrate, such Magistrate may himself record or may direct any Magistrate of the First Class subordinate to him, to record the evidence, and shall forward a copy thereof to the prescribed officer.

Explanation.—For the purpose of this sub-section, the District Magistrate means the District Magistrate having jurisdiction in the place where interest on the promissory note is payable.

(3) The prescribed officer or any Magistrate acting under this section may, if he thinks fit, record evidence on oath.

12. Government securities other than those mentioned in Section 10 may be renewed in such circumstances and in such manner as may be prescribed.
Renewal of other securities.

13. (1) The prescribed officer may, subject to such conditions as may be prescribed, on the application of a person claiming to be entitled to a Government security or securities, on being satisfied of the justice of the claim.
Issue of converted etc. securities.

and on delivery of the security or securities receipted in the prescribed manner and on payment of the prescribed fee, if any, convert, consolidate or subdivide the security or securities, and issue to the applicant a new security or securities accordingly.

(2) The conversion, consolidation, or subdivision referred to in sub-section (1) may be into a security or securities of the same or different classes or of the same or different loans.

14. (1) When a renewed Government Promissory Note has been issued under Section 10, or a new Government Promissory Note has been issued upon conversion, consolidation or subdivision under Section 13, in favour of any person, the note so issued shall be deemed to constitute a new contract between Our Government and such person and all persons deriving title thereafter through him.

(2) No such renewal, conversion, consolidation or subdivision shall affect the rights as against Our Government of any other person to the security or securities so renewed, converted, consolidated or subdivided.

DISCHARGE.

Discharge.

15. Our Government shall,—

(i) on payment of the amount due on a Government security on or after the date on which payment becomes due, or

(ii) when a duplicate security has been issued under Section 9, or

(iii) when a renewed security has been issued under Section 10 or Section 11 or a new security or securities has or have been issued upon conversion, consolidation or subdivision under Section 13,—

be discharged from all liability in respect of the security or securities so paid or in place of which a duplicate, renewed, or new security or securities has or have been issued—

(a) in the case of payment—after the lapse of six years from the date on which payment was due ;

(b) in the case of a duplicate security—after the lapse of six years from the date of the publication under sub-section (3) of Section 9 of the list in which the security is first mentioned, or from the date of the last payment of interest on the original security whichever date is later ;

(c) in the case of a renewed security or of a new security issued upon conversion, consolidation or subdivision—after the lapse of six years from the date of the issue thereof.

SUMMARY PROCEDURE IN CERTAIN CASES.

16. (1) If within six months of the death of a person who was entitled to a Government security or securities, the nominal or face value of which does not in the aggregate exceed two thousand rupees, probate of the will or letters of administration of the estate of such person or a certificate granted under the Succession Certificate Regulation, 1090 is not produced to the prescribed officer, such officer may, after inquiry in the manner provided in sub-sections (2) and (3) of Section 11, determine who is the person entitled to the security or securities or to administer the estate of the deceased, and may,—

Procedure on death of holder of securities not exceeding an aggregate value of two thousand rupees.

(a) in the case of any security relating to a loan due for repayment, authorise payment of the amount due thereon to such person ; and

(b) in the case of any such security relating to a loan not due for repayment, authorise the renewal of such security in favour of such person.

(2) Upon the payment or renewal of any security in accordance with sub-section (1), Our Government shall be discharged from all liability in respect of the security so paid or renewed.

(3) Any creditor or claimant against the estate of the deceased may recover his debt or claim out of the money paid to any person under sub-section (1) and remaining in his hands unadministered in the same manner and to the same extent as if the said person had obtained letters of administration of the estate of the deceased, and nothing in this section shall affect any claim of an executor or administrator or other representative of the deceased against such person other than a claim to recover amounts lawfully paid by him in due course of administration of the estate of the deceased.

SECURITIES HELD BY MINORS AND LUNATICS.

17. Where a Government security stands in the name of or is held by a minor or a person who is insane and incapable of managing his affairs, the interest accruing thereon, or the capital sum payable in respect thereof on the maturity or discharge of the loan, shall, where in the case of interest payable the nominal value of the security or in other cases the sum payable does not exceed two thousand rupees, be paid in such manner as may be prescribed, and on any payment being so made, Our Government shall, notwithstanding any provision of any enactment to the contrary, be discharged from all liability in respect thereof.

Payment in case of securities held by minors and lunatics.

INDEMNITY.

18. Notwithstanding any thing in sections 9, 10, 11, or 13, the prescribed officer may in any case arising under Indemnity. any of those sections—

(i) issue a duplicate or renewed security, or convert, consolidate or subdivide a security or securities upon the applicant giving the prescribed indemnity against the claims of all persons claiming under the original security or under the security or securities so renewed, converted, consolidated or subdivided, as the case may be, or

(ii) refuse to issue a duplicate or renewed security or to convert, consolidate or subdivide a security or securities unless such indemnity is given.

INSPECTION OF REGISTERS, BOOKS AND DOCUMENTS.

19. No person shall be entitled to inspect, or to receive information derived from, any Government security in the possession of Our Government or from any book, register or other document kept or maintained by or on behalf of Our Government in relation to Government securities or any Government security, save in such circumstances and manner and subject to such conditions as may be prescribed.

PENALTY.

20. (1) If any person, for the purpose of obtaining for himself or for any other person payment of interest or of the capital sum due in respect of any Government security, or the issue of a duplicate security, or the renewal, conversion, consolidation or subdivision of a Government security or securities, makes to any authority under this Regulation a statement which is false and which he either knows to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

(2) No Court shall take cognizance of any offence under sub-section (1) save on the complaint of the prescribed officer.

RULES.

21. (1) Our Government may, after previous publication, make rules to carry out the purpose of this Regulation.

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

(a) the manner in which payment of interest in respect of Government securities is to be made and acknowledged ;

(b) the circumstances in which Government securities must be renewed before further payment of interest thereon can be claimed ;

(c) the fees to be paid in respect of the issue of duplicate securities and of the renewal, conversion, consolidation and subdivision of Government securities ;

(d) the proof which is to be produced by persons applying for duplicate securities ;

(e) the form and manner of publication of the notification mentioned in sub-section (2) of Section 9 and the manner of publication of the list mentioned in sub-section (3) of that section ;

(f) the officer who is to exercise all or any of the powers and to perform all or any of the duties referred to in Sections 9, 10, 11, 13, 16 and 18 ;

(g) the manner of making the enquiry mentioned in the proviso to Section 10 ;

(h) the circumstances and the manner in which securities other than promissory notes are to be renewed ;

(i) the form in which securities delivered for discharge, renewal, conversion, consolidation or subdivision are to be receipted ;

(j) the conditions subjected to which securities may be converted, consolidated or sub-divided ;

(k) the person to whom and the manner in which payments are to be made in respect of Government securities standing in the name of, or held by, minors or persons who are insane and incapable of managing their affairs ;

(l) the taking of indemnities against adverse claims of third parties from persons who receive payment of interest or of the capital sum due in respect of Government securities, or who obtain duplicate, renewed, converted, consolidated or subdivided securities ;

(m) the manner in which any document relating to Government securities, or any indorsement on a Government promissory note may, on the demand of any person who from any cause is unable to write, be executed on his behalf ;

(n) generally, all matters connected with the grant of duplicate, renewed, converted, consolidated and subdivided securities ; and

(o) the circumstances and the manner in which and the conditions subject to which, inspection of securities, books, registers, and other documents may be allowed or information therefrom may be given under Section 19.

(3) Rules made under this Section shall be published in Our Government Gazette, and shall thereupon have effect as if enacted in this Regulation.

REGULATION V OF 1099.

Passed by His Highness the Maha Raja of Travancore

*on the ^{10th July 1924.}
27th Mithunam 1099.*

TO AMEND THE REVENUE SUMMONS REGULATION, V OF 1063.

Whereas it is expedient to amend the Revenue Summons Regulation, V of 1063 ; It is hereby enacted as follows :—

1. *Section 1. The following shall be substituted for Section 1:—*

“1. (1) The Land Revenue and Income Tax Commissioner, Division Peishkars and Tahsildars shall have power to summon any person whose attendance may appear to them to be necessary in connection with any revenue matter which it is their duty to investigate or dispose of, and also to require the production of any document relevant to such matter which may be in the possession or under the control of such person :
Revenue officers empowered to summon persons to appear or produce documents.

Provided that a Division Peishkar or a Tahsildar shall not have such power except in regard to persons who ordinarily reside within the local area of his jurisdiction :

Provided further that no witness shall be compelled to appear before the Land Revenue and Income Tax Commissioner in person to give evidence,—

(1) if he resides beyond fifty miles, or

(2) where there is a railway communication to three-fourths of the distance, if he resides beyond one hundred and twenty-five miles, from the place to which he is summoned.

(3) Subject to the rules framed by Government in this behalf any person summoned under this Regulation shall be entitled to his travelling and other expenses.

(2) When the person whose evidence may be required is unable from sickness, infirmity or other sufficient cause to attend before the officer issuing the summons or is a person whom by reason of rank or sex it may not be proper to summon, the officer issuing the summons may, of his own motion or on the application of the party whose evidence is desired, dispense with the appearance of such person and order him to be examined by a subordinate deputed by such officer for the purpose.”
When personal attendance dispensed with.

2. *Section 5. The following shall be substituted for Section 5:—*

“5. (1) If any person who has been duly summoned to attend or produce a document refuses or fails to attend and does not show satisfactory reasons for so doing, the officer who issued the summons may impose on such person a fine not exceeding fifty rupees :
 Penalty for disobedience

Provided that it shall be competent to the officer who imposed the fine to remit it in whole or in part or to cancel his order on sufficient cause being shown within thirty days from the date of the order.
 Remission of fine.

(2) Such fine may be levied by warrant under the hand of the officer imposing it in the same manner as a fine imposed by a Criminal Court.”

3. *Section 7. The following shall be substituted for Section 7:—*

“7. Any person aggrieved by an order passed against him, either in the first instance or in appeal, may appeal to the officer to whom the officer passing the order is immediately subordinate, within thirty days from the date of service of the notice referred to in Section 6.
 Appeal.

Explanation.—For the purpose of this Section, a Tahsildar is immediately subordinate to a Division Peishkar, a Division Peishkar to the Land Revenue and Income Tax Commissioner, and the Land Revenue and Income Tax Commissioner to the Dewan.”

NOTIFICATION.

Dis. No. 73 of 27/Revenue.

Under Section 10 of the Revenue Summons Regulation, V of 1063, as amended by Regulation V of 1099, it is hereby notified that all Division Assistants are hereby authorised to exercise, under Section 7 of the Regulation, the power vested in a Division Peishkar of entertaining and disposing of appeals against orders of the Tahsildars, in the taluks constituted as Revenue sub-divisions and placed under their immediate charge, by G. O. Dis. No. 317 of 23/Revenue, dated the 31st March 1923. Appeals from the orders of the Division Assistants in these cases will lie to the Land Revenue and Income Tax Commissioner.

(By order),

Huzur Cutcherry,
 Trivandrum, 13/16th January '27. } K. GEORGE,
 Chief Secretary to Government.

REGULATION II OF 1100.

RULES.

RULES UNDER SECTION 45 OF THE TRAVANCORE NAYAR REGULATION, II OF 1100.

Under the provisions of Section 45 of the Travancore Nayar Regulation, II of 1100, the Government of Her Highness the Maha Rani Regent are pleased to make the following Rules :—

1. The notice of marriage required by Section 45 of the Nayar Regulation, II of 1100, shall be given by the husband, or, in case he is a minor, by his legal guardian, to the Proverthikar of the pakuthi in which the marriage takes place.

2. The notice shall be signed by the husband, or, in case he is a minor, by his legal guardian, and shall be attested by two respectable residents of the pakuthi. The wife, or, in case she is a minor, her legal guardian at the time of the marriage, may also sign the notice.

3. The notice shall be in duplicate in the form given below.

4. The notice shall be posted to the address of the Proverthikar by registered Anchal or Post, or delivered to him personally, and, in case of such delivery, an acknowledgment of delivery taken from him in writing. In case of delivery in person, the person delivering the notice shall also affix his signature to the notice.

5. The notice shall be so posted or delivered within 7 days of the date of the marriage.

Huzur Cutcherry,
Trivandrum,
24th August 1925.

(By order),
K. NARAYANAN PANDALAY,
Aq. Chief Secretary to Government.

FORM.

(Vide Rule 3).

NOTICE.

(To be filed in the Pakuthi Cutcherry).

Enter in the space below the number given to the notice in the Pakuthi Register. (To be entered by the Proverthikar).

Name, description, place of residence and place of birth (if known) of husband.	Name, description, place of residence and place of birth (if known) of wife.	Name, description and place of residence of legal guardian.		Date of marriage.	Place of marriage.	Age of husband on date of marriage.	Age of wife on date of marriage.
		In case husband is minor.	In case wife is minor.				

In case of personal delivery.—
 Name of person making delivery.
 Description and place of residence of Do.
 Signature of Do.
 Date of delivery.

Date—Signature of husband, or, in case he is a minor, of his legal guardian.

Signature of the wife, or, in case she is a minor, of her legal guardian at the time of marriage.

Attestors—1. Signature.

Name, description and place of residence.

2. Signature.

Name, description and place of residence.

FORM.

(Vide Rule 3).

NOTICE.

(Duplicate).

Enter in the space below the number given to the notice in the Pakuthi Register. (To be entered by the Proverthikar.)

(To be forwarded by the Proverthikar to the Taluk Cutcherry).

The number given to the duplicate notice in the Taluk Register should be entered in the space below. (To be entered at the Taluk Cutcherry).

Name, description, place of residence and place of birth (if known) of husband.	Name, description, place of residence and place of birth (if known) of wife.	Name, description and place of residence of legal guardian.		Date of marriage.	Place of marriage.	Age of husband on date of marriage.	Age of wife on date of marriage.
		In case husband is minor.	In case wife is minor.				

In case of personal delivery,—
Name of person making the delivery.

Description and place of residence of Do.

Signature of Do.

Date of delivery.

Date.—Signature of husband, or, in case he is a minor, of his legal guardian.

Signature of the wife, or, in case she is a minor, of her legal guardian at the time of marriage.

Attestors.—1. Signature.

Name, description and place of residence.

2. Signature.

Name, description and place of residence.

Instructions.

The Government of Her Highness the Maha Rani Regent are pleased to issue the following instructions with regard to the notice of marriage given under the provisions of the Travancore Nayar Regulation, II of 1100, and the Rules passed thereunder :—

1. (a) On receipt of the notice of marriage contemplated by Section 45 of the Nayar Regulation, II of 1100, and the Rules passed thereunder, the Proverthikar shall, at once, note the date of receipt thereon with his initials and enter the particulars of the notice in a register kept for the purpose, in the form given below, and entitled "The Pakuthi Register of Nayar marriages of..... Pakuthi."

(b) He shall enter the particulars in the order of receipt giving each entry a serial number.

(c) He shall enter such number in the notice and duplicate in the place given for the purpose.

(d) He shall at once detach the duplicate and send it to the Tahsildar of the taluk in which the pakuthi is situate, retaining the original in safe custody in his office.

2. On receipt of the duplicate of the notice, the Tahsildar shall at once note the date of receipt thereon with his initials.

3. (a) The Tahsildar shall cause the particulars of the duplicate notice to be entered at once in a register kept for the purpose, in the form given below, entitled in "The Taluk Register of Nayar marriages of.....Taluk," and shall each day initial the entries of that date.

*Note :—*In the absence of the Tahsildar, the next senior officer present in his office shall initial the entries daily.

(b) The duplicate of the notice shall be filed and kept in safe custody in the Taluk Cutcherry.

4. The Pakuthi Register and the Taluk Register shall be open to inspection during office hours in the presence of the Proverthikar, or the Tahsildar or the next senior officer present.

5. (a) The Tahsildar shall grant copies of any entry in his register on application and at the applicant's cost.

(b) The Tahsildar or any officer authorised by him for the purpose shall certify such copies to be true copies.

6. The Proverthiker shall grant copies of any entry in his register on application and at the applicant's cost. He shall also certify the same to be true copies.

7. The Tahsildar and the Dewan Peishkar respectively shall periodically inspect the Pakuthi and Taluk Registers and satisfy himself that they are correctly maintained and shall also initial the same with date, in token of his inspection.

Huzur Cutcherry,
Trivandrum,
24th August 1925.

(By order),
K. NARAYANAN PANDALAY,
Ag. Chief Secretary to Government.

FORM.

Pakuthi Register of Nayar marriages of..... Pakuthi.

Serial Number.	Name, description and place of residence of husband.	Name, description and place of residence of wife.	Name, description and place of residence of legal guardian.	Date of marriage.	Place of marriage.	Age of husband on date of marriage.	Age of wife on date of marriage.	Date which the notice bears.	Date of receipt of notice.	Initials of the Proverthikar.	Initials of the Inspecting officer.	Remarks.
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REGULATION IV OF 1100.

*Passed by Her Highness the Maha Rani Regent of Travancore
on the ^{22nd July 1925}
7th KarKadagam 1100.*

A REGULATION TO PROVIDE FURTHER FOR THE EFFICIENT ADMINISTRATION OF HINDU RELIGIOUS ENDOWMENTS IN TRAVANCORE.

Whereas it is expedient to provide further for the efficient administration of Hindu Religious Endowments in Travancore ; It is hereby enacted as follows:—
Preamble.

1. This Regulation shall be called the Hindu Religious Endowments (Administration) Regulation and shall come into force immediately.
Short title and commencement.

2. Our Government may, by Notification in the Government Gazette, appoint any person by name, or by virtue of his office, to exercise all or any of the powers conferred upon Our Dewan under the Hindu Religious Endowments Regulation, III of 1079.

REGULATION V OF 1100.*

*Passed by Her Highness the Maha Rani Regent of
Travancore on the* *12th August 1925*
28th Auli 1100

A REGULATION TO AMEND THE TRAVANCORE INCOME TAX REGULATION, VIII OF 1096.

Whereas it is expedient to amend the Travancore Income Tax Regulation, VIII of 1096 ; It is hereby enacted as follows :—

1. Section 2. (1) In line 3 of sub-section (1) (a), for the words “as such” substitute the words “for and on behalf of Government.”
- Amendment of
Section 2.

(2) The following shall be added as an explanation to Section 2 (1) (a) : — Explanation —

“Any rent paid to Government by holders of Kandukrishi lands is within the meaning of the expression ‘land revenue’ occurring in this section.”

(3) In sub-section 1, clause (b), the words “any land in Travancore by” shall be added after the word “from” in line 1.

(4) In sub-clause (iii), the words “in respect of which no process has been performed other than a process of the nature described in sub-clause (ii)” shall be substituted for the words “when he does not keep a shop or stall for the sale of such produce” in line 2.

(5) In sub-clause (iv), the words “any income derived from” shall be inserted at the beginning ; the phrase “of clause (b)” shall be inserted after the words “sub-clauses (ii) and (iii)” ; and sub-clause (iv) shall be marked as clause (c).

(6) In sub-section (12), the words “not being a local authority or company” shall be omitted.

(7) For sub-section (14), the following shall be substituted namely :—

“(14) “Total income” means total amount of income, profits and gains from all sources to which this Regulation applies computed in the manner laid down in section 12.”

* Vide page 648 for the Income Tax Regulation with the amendments incorporated.

2. Section 3. In sub-section (1), after the word "income" in line 1, the following shall be added :—
 Amendment of Section 3.

"profits and gains as described in or comprised in Section 4."

In sub-section (2), clause (vi) shall be deleted and the subsequent clauses shall be renumbered.

3. Section 4. For Section 4 the following shall be substituted namely :
 Substitution of a new Section for Section 4.

"4. Save as otherwise provided by this Regulation, the following heads of income, profits and gains shall be chargeable to income tax in the manner hereinafter appearing, namely :—

- (i) Salaries.
- (ii) Interest on Securities.
- (iii) Property.
- (iv) Business.
- (v) Professional earnings.
- (vi) Other sources."

4. Section 5. In sub-section (1), the words "where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Our Government", occurring after the word "employer", in line 6, shall be omitted.
 Amendment of Section 5.

Delete the words "not being a local authority or company" in line 5 of Section 5 (1).

5. Section 7. The words "income derived from house" after the word "head" in line 1, shall be omitted ;
 Amendment of Section 7. the words "property consisting of buildings" shall be substituted for the words "any residential house property."

The first paragraph shall be numbered as sub-section (1).

The following Proviso shall be added at the end of the first paragraph after clause (vii) namely:—

"Provided that the aggregate of the allowances made under this sub-section shall in no case exceed the annual value."

The second paragraph beginning with the phrase "For the purposes of this Section and Section 8" shall be numbered as sub-section (2).

In the last paragraph, the word "the" shall be substituted for the word "house" in line 1.

6. Section 8. In sub-section (1), the words "income derived from" shall be deleted after the word "head," and the words "or gains" shall be added after the word "profits."

Amendment of Section 8.

In sub-section (2), the words "or gains" shall be added after the word "profits."

The words "in respect of sums paid, or in the case of depreciation, debited" shall be omitted.

In clause (i) of sub-section (2), lines 2 and 3, the words "paid on account thereof" shall be substituted for the words "actually expended thereon."

At the end of clause (iii), sub-section (2), the following shall be added as an explanation namely :—

"Explanation.—Recurring subscriptions paid periodically by share-holders or subscribers in such Mutual Benefit Societies as may be prescribed shall be deemed to be capital borrowed within the meaning of this clause."

In sub-section 2, clauses (iv) and (v), the words "or furniture" shall be added after the word "plant" and the word "or" before "plant" shall be omitted.

In sub-section (2), clause (v), the words "paid on account thereof" shall be substituted for the words "actually expended thereon."

In sub-section (2), clause (vi), the words beginning with "a sum not exceeding a percentage" up to the end of line 6 shall be deleted, and the following shall be substituted therefor, namely :—

"a sum equivalent to such percentage on the original cost thereof to the assessee as may, in any case or class of cases, be prescribed."

In Proviso (a) to clause (vi) in sub-section (2), the words "no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the previous year and", shall be deleted.

Delete the word "or" before "plant" and add the words "or furniture" after it in Section 8 (2) (vi), proviso (c) and in (vii).

In sub-section (2), clause (vii), the words "in consequence of its having become" shall be substituted for the word "as" occurring after the word "described."

In sub-section (2), clause (ix), the words "or gains" shall be added after the word "profits."

In sub-section (3), after the word "profits" in lines 1 and 3, the words "or gains" shall be added.

The following shall be added as sub-section (4), namely :—

“4. In sub-section 2, the word “paid” means actually paid or incurred according to the method of accounting upon the basis of which the profits or gains are computed under this Section.”

7. Section 9. In sub-sections (1) and (2), the words “or gains” shall be added after the word “profits.”

Amendment of Section 9.

In sub-section (3), the words “profits or gains” shall be substituted for the word “income.”

8. Section 10. In sub-section (1), the words “income derived from” after the word “head” shall be deleted.

Amendment of Section 10.

In the same sub-section, the word “and” before “profits” shall be deleted and the words “or gains” shall be added after “profits.”

In sub-section (2), the word “and” before “profits” shall be deleted and the words “and gains” shall be added after the word “profits” in line 1. The words “for the purpose of making or earning such income, profits or gains” shall be substituted for the words “for the purpose of making such income or earning such profits.”

9. Section 11. The words “assessed to income tax” shall be substituted for “liable to the tax” at the end of sub-section (1).

Amendment of Section 11.

10. Section 13. The following shall be substituted for sub-section (2), namely :—

Amendment of Section 13.

“Subject to the provisions hereinbefore set out, there shall be levied, in respect of every year, income tax upon every assessee in respect of his taxable income in the previous year at the rate specified in Schedule I:

Provided that, where the assessee is a company or a registered firm and the taxable income of such company or firm is two thousand rupees or upwards, the income tax shall be levied at the maximum rate specified in Schedule I.”

11. Section 15. In sub-section (1), the words “leviable in advance by deduction” shall be substituted for “deducted.”

Amendment of Section 15.

In sub-section (2), the last sentence beginning with “The deduction.....” shall be omitted.

Substitute “any” for “an employer or other”, and the words “the estimated income of the assessee under the head” for “such amount” in sub-section (2), and add the following Proviso to it :—

"Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct."

In sub-section (3), the last sentence beginning with "The deduction....." and also the Proviso shall be omitted.

The following shall be inserted as sub-sections (4) and (5) and the remaining sub-sections shall be renumbered :—

"(4) All sums deducted in accordance with the provisions of this Section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this Section shall be treated as a payment of income tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any, made for the following year under this Regulation :

Provided that, if such person or such owner obtains, in accordance with the provisions of this Regulation, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund."

In sub-section (6) the words "levy by deduction" shall be substituted for "deduct."

The following shall be substituted for sub-section (7), namely:—

"Every person deducting income tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid, a certificate to the effect that income tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed."

12. After Section 15, the following Sections, 15 A and 15 B shall be inserted, namely:—

Insertion of new
Sections 15 A and
15 B.

"15 A. In the case of income chargeable under any other head than those mentioned in sub-section (1) of Section 15, and in any case where income tax has not been deducted in accordance with the provisions of that Section, the tax shall be payable by the assessee direct."

Payment in other cases.

“15 B. The principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.”

Certificate by company to shareholders receiving dividends.

13. Section 16. The words “who has agreed to recover income tax on behalf of Our Government” after the word “employer” shall be omitted.

Amendment of Section 16.

Delete the words “not being a local authority or company” in line 3 of the Section.

14. Section 17. The following shall be added as sub-sections (3) and (4) namely :—

Amendment of Section 17.

“(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under the Section.

(4) The Collector may serve, on the principal officer of any company or any person upon whom a notice has been served under sub-section (2), a notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Collector may require :

Provided that the Collector shall not require the production of any accounts relating to a period more than three years prior to the previous year.”

15. Section 18. In lines 2 and 3 of sub-section (1), delete the words “for the year in which the return is made” and insert between “assess” and “the” in line 2, the words “the total income of the assessee and determine.”

Amendment of Section 18.

In sub-section (2), the words “or to” shall be substituted for “and” occurring after “office,” and the words “for the inspection of the Collector, such accounts and documents as the Collector may require and” after “produced” shall be deleted.

In sub-section (3), the words “examining and accounts and documents, and” in line 2 shall be omitted.

Substitute 'assess' for 'determine' and 'determine' for 'assess.'

In sub-section (4), the words "or fails to comply with all the terms of a notice issued under sub-section (4) of the same Section" shall be added after the words 'as the case may be.'

Sub-section (5) shall be deleted.

16. Section 19. For Section 19, the following shall be substituted :—

Substitution of a new Section for Section 19.

"19. (1) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in Section 6, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year.

Set-off of loss in computing aggregate income.

(2) Where the assessee is a registered firm and the loss sustained cannot wholly be set off under sub-section (1), any member of such firm shall be entitled to have set off against any income, profits or gains of the year in which the loss was sustained in respect of which the tax is payable by him such amount of the loss not already set off as is proportionate to his share in the firm.

17. After Section 19, the following Sections shall be inserted namely :—

Insertion of new Sections 19A, 19B and 19C.

" 19A. (1) Where any business, profession or vocation commenced on or after the 1st day of Chingam 1101, is discontinued in any year, an assessment may be made in that year on the basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance, in addition to the assessment, if any made on the basis of the income, profits or gains of the previous year.

(2) Any person discontinuing any such business, profession or vocation shall give to the Collector notice of such discontinuance within fifteen days thereof, and, where any person fails to give the notice required by this sub-section, the Collector may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

(3) Where any business, profession or vocation which was in existence at the commencement of this Regulation, and on which tax was at any time charged under the provisions of the Travancore Income Tax Regulation, VIII of 1096, is discontinued, no tax shall be payable in respect of the income, profits and gains of the period between the end of the previous year and the date of such discontinuance and the assessee may further claim that the income, profits and gains of the previous year shall be deemed to have been the income, profits and gains of the said period. Where such claim is made, an assessment shall be made on the basis of the income, profits and gains of the said period, and if an amount of tax has already been paid in respect of the income, profits and gains of the previous year exceeding the amount payable on the basis of such assessment, refund shall be given of the difference.

(4) Where an assessment is to be made under sub-section (1) or sub-section (3), the Collector may serve on the person whose income, profits and gains are to be assessed, or in the case of a firm, on any person who was a member of such firm at the time of its discontinuance, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of Section 17, and the provisions of this Regulation shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

19B. Where any change occurs in the constitution of a firm or where any person has succeeded to any business, profession or vocation, the assessment shall be made on the firms as constituted, or on the person engaged in the business, profession or vocation, as the case may be, at the time of the making of the assessment.

19C. Where an assessee, or, in the case of a company, the principal officer thereof, within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Collector that he was prevented by sufficient cause from making the return required by Section 17, or that he did not receive the notice issued under sub-section (4) of Section 17, or sub-section (2) of Section 18, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the last mentioned notice, the Collector shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of Section 18."

18. Section 20. The words and figures "or Section 19" shall be omitted and the following shall be substituted therefor :--

Amendment of Section 20.

“or when an order has been passed under sub-section (2) of Section 19A or Section 24”

19. Section 21. For Section 21, the following shall be substituted, namely :—

Substitution of a new Section for Section 21.

“ 21 (1) Any assessee objecting to the amount or rate at which he is assessed under Section 18 or 19C, or denying his liability to be assessed under this Regulation, or objecting to a refusal of a Collector to make a fresh assessment under Section 19C or to any order against him under sub-section (2) of Section 19A or Section 24, made by a Collector, may appeal to the Commissioner against the assessment or against such refusal or order.

(2) The appeal shall ordinarily be presented within thirty days of receipt of the notice of demand relating to the assessment or penalty objected to, or of the date of the refusal to make a fresh assessment under Section 19C, as the case may be ; but the Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner. ”

20. Section 22. For Section 22, the following shall be substituted, namely :—

Substitution of a new Section for Section 22.

“ 22. (1) The Commissioner shall fix a day and place for the hearing of the appeal, and may, from time to time, adjourn the hearing.

(2) The Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or cause further inquiry to be made by the Collector.

(3) In disposing of an appeal, the Commissioner may, in the case of an order of assessment—

(a) confirm, reduce, enhance or annul the assessment ; or

(b) set aside the assessment and direct the Collector to make a fresh assessment after making such further inquiry as the Collector thinks fit, or the Commissioner may direct, and the Collector shall thereupon proceed to make such fresh assessment ;

or in the case of an order under sub-section (2) of Section 19A or Section 24,

(c) confirm, cancel or vary such order.

Provided that the Commissioner shall not enhance an assessment unless the applicant has had a reasonable opportunity of showing cause against such enhancement ”.

21. Add as Section 22A the following :—

“ 22A. (1) Any assessee objecting to an order passed by a Commissioner under Section 24 or to an order enhancing the assessment under sub-section (3) of Section 22 may appeal to the authority to whom appeals from the decisions of such Commissioners ordinarily lie under this Regulation within thirty days of the making of such order.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) In disposing of the appeal, such authority may, after giving the appellant an opportunity of being heard, pass such order as it thinks fit. ”

22. Section 23. After the words “subordinate to it”, the words “or may review any proceeding passed by itself when exercising the powers of a Commissioner” shall be added.

23. Section 25. After the word “income” in lines 1 and 3, the words “profits or gains” shall be added.

24. Section 27. Insert “or the Chief Revenue Authority” between “Commissioner” and “shall” in line 1 of Section 27 and the same words between “Commissioner” and “under” in line 7 of the same Section.

25. Section 28. Sub-section (1) shall be deleted, and the remaining sub-sections shall be renumbered. Delete the word “male” in line 2 of sub-section (2) of Section 28.

26. Section 29. The words “debenture-holders or mortgagees” shall be inserted between the words “members” and “of”.

27. Section 30. The words “profits or gains” shall be added after the word “income” in lines 4 and 8.

28. Section 31. The words “profits or gains” shall be added after the word “income” in lines 1 and 6.

The word “are” shall be substituted for “is” in line 6.

29. Section 32. In line 4 of sub-section (1), after the word “income tax”, the following shall be added, namely :—

“in accordance with the provisions of Chapter I of this Regulation,”

In line 5 of sub-section (1), before the phrase "in the name of" the following shall be added, namely:—

"such income tax shall be assessed."

30. Section 33. After Section 33, the following Section shall be inserted namely:—

Insertion of a new
Section 33 A.

"33A. Where any business, profession or vocation carried on by a firm has been discontinued, every person who was, at the time of such discontinuance, a member of such firm shall be jointly and severally liable for the amount of tax payable in respect of the income, profits and gains of the firm".

Liability in case of
a discontinued firm or
partnership.

31. Section 34. The words "an appeal" shall be substituted for the words "a petition", in line 6, and the word "appeal" for "petition" in line 7.

Amendment of
Section 34.

Insert "Section 22A" between "22" and "Section" in line 2 of Section 34.

32. Section 36. After Section 36, the following Section shall be added, namely:—

Insertion of a new
Section 36A.

36A. If any person who has paid income tax in Travancore for any year on any part of his income proves to the satisfaction of the Collector that he has paid to any foreign Government to which the provisions of this Section are extended by a Notification by the Government in this behalf, income tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained relief under the provisions of any law for the time being in force in such foreign country is less than the rate of tax charged in Travancore in respect of that part of his income, he shall be entitled to a refund of a sum calculated in the manner prescribed.

Relief in respect of
income tax paid to
foreign Government.

Provided that the rate at which the refund is to be given shall not exceed one-half of the rate of tax paid in Travancore."

33. Section 38. Insert as clause (b) the following and renumber the subsequent clauses:—

"(b) to furnish a certificate required by sub-section (9) of Section 15 ;"

34. Section 39. Insert the words "or Section 22A (2)" between "21 (3)" and "which" in line 2.

35. Section 41. For Section 41, the following Section shall be substituted, namely:—

Substitution of a
new Section for Sec
tion 41

41. (1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of the Regulation, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Regulation other than proceedings under this Chapter, or in any record of any assessment proceeding or any proceeding relating to the recovery of a demand prepared for the purposes of this Regulation, shall be treated as confidential, and notwithstanding the provisions of any law to the contrary no court shall, save as provided in this Regulation, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition, or record, he shall be punishable with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees or with both :

Provided that nothing in this Section shall apply to the disclosure—

(a) of any such particulars for the purposes of a prosecution under Section 187 of the Travancore Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Regulation ; or

(b) of any such particulars to any person acting in the execution of this Regulation where it is necessary to disclose the same to him for the purposes of this Regulation ; or

(c) of any such particulars occasioned by the lawful employment under this Regulation of any process for the service of any notice or the recovery of any demand ; or

(d) of such facts, to an authorised officer of the foreign Government notified under Section 36A as may be necessary to enable relief to be given under the law relating to income tax in force in such foreign country, or a refund to be given under Section 36A of this Regulation :

Provided that no prosecution shall be instituted under this Section except with the previous sanction of the Government."

Substitution of a new
Section for Section 50.

36. Section 50. For Section 50, the following shall be substituted, namely :—

“ 50. (1) If, in the course of an assessment under this Regulation or any proceeding in connection therewith, other than a proceeding under Chapter VI, a question of law arises, the Chief Revenue Authority may, either on its own motion or on reference from any Revenue Officer subordinate to it, draw up a statement of the case and refer it with its own opinion thereon to the High Court.

(2) Within one month of the passing of an order under Section 22, the assessee in respect of whom the order was passed may, by application accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed, require the Chief Revenue Authority to refer to the High Court any question of law arising out of such order and the Chief Revenue Authority shall, within one month of the receipt of such application, draw up a statement of the case and refer it with its opinion thereon to the High Court :

Provided that, if, in exercise of its power of revision or review under Section 23, the Chief Revenue Authority decides the question, the assessee may withdraw his application, and, if it does so, the fee paid shall be refunded.

(3) If, on any application being made under sub-section (2) the Chief Revenue Authority refuses to state the case on the ground that no question of law arises, the assessee may apply to the High Court, and the High Court, if it is not satisfied of the correctness of the decision of the Chief Revenue Authority, may require the Chief Revenue Authority to state the case and to refer it, and on receipt of any such requisition, the Chief Revenue Authority shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this Section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Chief Revenue Authority to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court, upon the hearing of any such case, shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Chief Revenue Authority a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Chief Revenue Authority shall dispose of the case accordingly, or if the case arose on a reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

(6) Where a reference is made to the High Court on the application of an assessee, the costs shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made under this Section to the High Court, income tax shall be payable in accordance with the assessment made in the case :

Provided that, if the amount of an assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Chief Revenue Authority may allow."

Addition of a new
Section 52.

37. The following shall be added as
Section 52 :—

" 52. The provisions of Section 12 of the Limitation Regulation shall apply in computing the period of limitation prescribed for an appeal under this Regulation.

Commencement.

38. This Regulation shall come into force
on the first day of Chingam 1101.

INCOME TAX REGULATION.

Regulation VIII of 1096 as amended by Regulation V of 1100.

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Whereas it is expedient to impose a tax on incomes derived from certain sources ; It is hereby enacted as follows :—

Short title, extent and commencement. 1. (1) The Regulation may be called the “Travancore Income Tax Regulation, VIII of 1096.”

(2) It extends to the whole of Travancore ; and

(3) It shall come into force on the 1st Chingam 1097.

2. In this Regulation, unless there is anything repugnant in the Definitions. subject or context,—

(1) “Agricultural income” means—

(a) any rent or revenue derived from land which is used for agricultural purposes, and is either assessed to land revenue or subject to a local rate assessed and collected by officers of Our Government for and on behalf of Government;

Explanation.—Any rent paid to Government by holders of Kandukrishi lands is within the meaning of the expression ‘land revenue’ occurring in this Section.

(b) any income derived from any land in Travancore from

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him in respect of which no process has been performed other than a process of the nature described in sub-clause (ii), or

(c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in Clause (a), or occupied by the cultivator, or the receiver of the rent-in-kind, of any land with respect to which or the produce of which any operation mentioned in sub-clauses (ii) & (iii) of clause (b) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house or as a store-house or other out-building ;

(2) "Assessee" means a person by whom income tax is payable, and includes a firm and a Hindu undivided family or an undivided Marumakkathayam Tarwad ;

(3) "Business" includes any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture ;

(4) "Chief Revenue Authority" means such authority as Our Government may declare to be the Chief Revenue Authority for the purposes of this Regulation ;

(5) "Collector" means any officer whom Our Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Collector, and means in relation to any assessee carrying on business, the Collector of the place where the principal place of business of such assessee is situate, and in relation to any other assessee the Collector of the place where such assessee resides ;

(6) "Commissioner" means any officer whom Our Government may appoint to exercise or perform all or any of the powers or duties conferred by this Regulation on a Commissioner ;

(7) "Company" means a company as defined in the Travancore Companies Regulation, 1092, and includes any foreign association carrying on business in Travancore whether incorporated or not, and whether its principal place of business is situate in Travancore or not, which Our Government may, by general or special order, declare to be a company for the purposes of this Regulation ;

(8) "Local Authority" includes any person legally entitled to the control or management of any municipal or local fund ;

(9) "Magistrate" means a Magistrate of the First Class, or a Magistrate of the Second Class specially empowered by Our Government to try offences against this Regulation ;

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

(11) "Previous year" means the twelve months ending on the 31st day of Karkadakam next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of Karkadakam, then at the option of the assessee the year ending on the day on which his accounts have so been made up :

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee except with the consent of the Collector and upon such conditions as he may think fit ;

(12) "Principal Officer" used with reference to a local authority or a company, or any other public body or association means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association ; or

(b) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof ;

(13) "Registered firm" means a firm constituted under an instrument of partnership specifying the individual shares of the partners of which the prescribed particulars have been registered with the Collector in the prescribed manner ; and

(14) "Total income" means total amount of income, profits and gains from all sources to which this Regulation applies, computed in the manner laid down in Section 12.

CHAPTER I.

TAXABLE INCOME.

3. (1) Save as hereinafter provided, this Regulation shall apply to all income, profits and gains as described in or comprised in Section 4 from whatever source it is derived, if it accrues or arises or is received in Travancore, or is under the provisions of this Regulation, deemed to accrue or arise or to be received in Travancore.

(2) This Regulation shall not apply to the following classes of income :—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes and in the case of property so held in part only for such purposes the income applied, or finally set apart for application, thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iii) The income of local authorities.

(iv) Any capital sum received in commutation of the whole or a portion of a pension or in the nature of consolidated

compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any Provident Fund.

(v) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of duties of an office or employment of profit.

(vi) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employee.

(vii) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

(viii) Agricultural income.

In this sub-section, "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

4. Save as otherwise provided by this Regulation, the following heads of income, profits and gains shall be chargeable to income tax in the manner hereinafter appearing, namely :—

Classes of income chargeable to income tax.

- (i) Salaries.
- (ii) Interest on Securities.
- (iii) Property.
- (iv) Business.
- (v) Professional earnings.
- (vi) Other sources.

5. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Our Government, a local authority, a company, or any other public body or association, or by or on behalf of any private employer, provided that the tax shall not be payable in respect of any sum deducted under the authority of Our Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(2) Any income which would be chargeable under this head if paid in Travancore shall be deemed to be so chargeable if paid to any employee of the Government of Travancore in any part of India by Our Government or by a local authority established by Our Government.

6. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of Travancore, or on debentures or other securities for money issued by or on behalf of a local authority or a company :

Provided that no tax shall be payable on the interest receivable on any security of the Government of Travancore, issued or declared to be income tax free.

7. (1) The tax shall be payable by an assessee under the head "property" in respect of the *bona fide* annual value of property consisting of buildings of which he is the owner, subject to the following allowances, namely :—

- (i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value ;
- (ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value ;
- (iii) the amount of any annual premium paid to insure the property against risk of damage or destruction ;
- (iv) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent ;
- (v) any sums paid on account of land revenue or local rate or municipal taxes in respect of the property ;
- (vi) in respect of collection charges, a sum not exceeding the prescribed maximum ;
- (vii) in respect of vacancies, such sum as the Collector may determine, having regard to the circumstances of the case.

Provided that the aggregate of the allowances made under this sub-section shall in no case exceed the annual value.

(2) For the purposes of this Section and Section 8, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year :

Provided that, where the property is in the occupation of the owner, such sum shall, for the purposes of this Section, be deemed not to exceed ten per cent of the aggregate income of the owner.

8. (1) The tax shall be payable by an assessee under the head "business" in respect of the profits or gains of any business carried on by him.
Income derived from "Business".

(2) Such profits or gains shall be computed after making the following allowances, namely :—

- (i) any rent paid for the premises in which such business is carried on, provided that, when any substantial part of the premises is used as a dwelling-house by the assessee, the allowance under this Clause shall be such sum as the Collector may determine, having regard to the proportional parts so used ;
- (ii) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount paid on account thereof provided that, if any substantial part of the premises is used by the assessee as a dwelling-house, a proportional part only of such amount shall be allowed ;
- (iii) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid ;

Explanation.—Recurring subscriptions paid periodically by share-holders or subscribers in such Mutual Benefit Societies as may be prescribed shall be deemed to be capital borrowed within the meaning of this clause.

- (iv) in respect of insurance against risk of damage or destruction of buildings, machinery, plant, or furniture used for the purposes of the business, the amount of any premium paid ;
- (v) in respect of current repairs to such buildings, machinery, plant, or furniture, the amount paid on account thereof ;
- (vi) in respect of depreciation of such buildings, machinery or plant, being the property of the assessee, a sum equivalent to such percentage on the original cost thereof to the assessee as may, in any case or class of cases, be prescribed.

Provided that—

- (a) the prescribed particulars have been duly furnished ;
- (b) when in any year the full allowance admissible has not been claimed, the balance may be added to the allowance made for the following year or years ;

- (c) the aggregate of the allowances made under this sub-head shall, in no case, exceed the original cost to the assessee of the buildings, machinery, plant or furniture, as the case may be ;
- (vii) in respect of any machinery, plant or furniture which has been sold or discarded in consequence of its having become obsolete, the difference between the original cost to the assessee of the machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under Clause (vi), and the amount for which the machinery or plant is actually sold, or its scrap value ;
- (viii) any sums paid on account of land revenue, local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business ;
- (ix) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits or gains.

(3) In computing the profits or gains of a business which has its head-quarters in Travancore but has branches also elsewhere, or which is carried on partly in Travancore and partly outside, a deduction shall be allowed of the amount of profits or gains appearing to the assessing officer to be due to the transactions carried on outside Travancore.

(4) In sub-section (2) the word "paid" means actually paid or incurred according to the method of accounting upon the basis of which the profits or gains are computed under this Section.

9. (1) The tax shall be payable by an assessee under the head
 Professional earnings. "Professional earnings" in respect of the profits or gains of any profession, or vocation, followed by him.

(2) Such profits or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in Travancore shall be deemed to be profits or gains chargeable under this head.

10. (1) The tax shall be payable by an assessee under the head
 Income derived from other sources. "Other sources" in respect of income, profits or gains of every kind and from every source to which this Regulation applies (if not included under any of the preceding heads).

(2) Such income, profits and gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making or earning such income, profits or gains, provided that no allowance shall be made on account of any personal expenses of the assessee.

11. (1) In computing the amount of the income chargeable to income tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family or Marumakkathayam Tarwad where the company, the firm, the family or the Tarwad is assessed to income tax.

Exclusions of a general nature.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life, or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife :

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries" exceed one-sixth of the income of the assessee which would, apart from such exclusion and exemption, be chargeable to income tax.

12. In computing the total income of an assessee for the purposes of Schedule I, deductions exempted under the proviso to Section 5 (1), income mentioned in Section 11 (1), and sums excluded under Section 11 (2), shall be taken into account.

Treatment of exemptions and exclusions in determining total income.

13. (1) The aggregate amount of an assessee's income chargeable under each of the heads mentioned in Sections 5 to 10 shall be the taxable income of the assessee.

Taxable income and levy of taxes thereon.

(2) Subject to the provisions hereinbefore set out, there shall be levied in respect of every year income tax upon every assessee in respect of his taxable income in the previous year at the rate specified in Schedule I.

Provided that, where the assessee is a company or a registered firm and the taxable income of such company or firm is two thousand rupees or upwards, the income tax shall be levied at the maximum rate specified in Schedule I.

14. (1) Where owing to the fact that the total income of any person has reached or exceeded a certain limit, he is liable to pay income tax at a higher rate, the amount of income tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

Reduction of tax when margin above a certain limit is small.

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- (a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and
 - (b) the amount by which his total income exceeds that sum.
- (2) The income tax payable by any person shall in no case exceed the amount by which his taxable income is greater than two thousand rupees.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

15. (1) Income tax shall, unless otherwise prescribed in the case of any security of the Government of Travancore, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

- (i) "Salaries" ; and
- (ii) "Interest on securities".

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income tax on the amount payable at the rate specified in Schedule I in respect of the estimated income of the assessee under the head provided that, if the payment is a recurring one and in respect of any period less than a year, the rate shall be determined with reference to the amount which would be proportionately payable in a year.

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income tax on the amount of the interest payable at the maximum rate specified in Schedule I.

(4) All sums deducted in accordance with the provisions of this Section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this Section shall be treated as a payment of income tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any, made for the following year under this Regulation :

Provided that, if such person or such owner obtains, in accordance with the provisions of this Regulation, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of sub-section (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of Our Government or as Our Government direct.

(7) If any such person does not deduct and pay the tax as required by this Section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax

(8) The power to levy by deduction under this Section shall be without prejudice to any other mode for recovery.

(9) Every person deducting income tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish, to the person to whom the interest is paid, a certificate to the effect that income tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

15 A. In the case of income chargeable under any other head than those mentioned in sub-section (1) of Section 15, and in any case where income tax has not been deducted in accordance with the provisions of that Section, the tax shall be payable by the assessee direct.

Payment in other cases.

15 B. The principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

Certificate by company to shareholders receiving dividends.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association and every private employer shall prepare, and, within fifteen days from the 31st day of Karkadakam in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

Annual Return.

(a) the name and, so far as it is known, the address of every person who was receiving on the said 31st day of Karkadakam, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount

as may be prescribed, not being less than one thousand two hundred rupees per annum ;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid ;

(c) the amount deducted in respect of income tax from each such person.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of Tulam in each year, deliver or cause to be delivered to the Collector a return in the prescribed form and verified in the prescribed manner of the total income of the company during the previous year :

Return by asses-
sors.

Provided that the Collector may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company whose taxable income is, in the Collector's opinion, not less than two thousand rupees, the Collector shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under the Section.

(4) The Collector may serve, on the principal officer of any company or any person upon whom a notice has been served under sub-section (2), notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Collector may require :

Provided that the Collector shall not require the production of any accounts relating to a period more than three years prior to the previous year.

18. (1) If the Collector is satisfied that a return made under Section 17 is correct and complete, he shall assess the total income of the assessee and determine the sum payable by the assessee on the basis of such return.

Assessment.

(2) If the Collector has reason to believe that a return made under Section 17 is incorrect or incomplete, he shall serve on the

person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office or to produce, or to cause to be there produced any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector after hearing any evidence which the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing assess the total income of the assessee for the previous year and determine the sum payable by the assessee for the year in which the return is made on the basis of such determination.

(4) If the principal officer of any company or any other person fails to make a return under Section 17 (1) or (2), as the case may be, or fails to comply with all the terms of a notice issued under sub-section (4) of the same Section or having made a return, fails to attend or fails to comply substantially with all the terms of a notice issued under Section 18, sub-section (2), the Collector shall make the assessment to the best of his judgment.

19. (1) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in Section 6, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year.

Set off of loss in computing aggregate income.

(2) Where the assessee is a registered firm and the loss sustained cannot wholly be set off under sub-section (1), any member of such firm shall be entitled to have set off against any income, profits or gains of the year in which the loss was sustained in respect of which the tax is payable by him such amount of the loss not already set off as is proportionate to his share in the firm.

19 A. (1) Where any business, profession or vocation commenced on or after the first day of Chingam 1101, is discontinued in any year, an assessment may be made in that year on the basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance, in addition to the assessment, if any, made on the basis of the income, profits or gains of the previous year.

Assessment in case of discontinued business.

(2) Any person discontinuing any such business, profession or vocation shall give to the Collector notice of such discontinuance within fifteen days thereof, and, where any person fails to give the notice required by this sub-section, the Collector may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

(3) Where any business, profession or vocation which was in existence at the commencement of this Regulation, and on which tax was at any time charged under the provisions of the Travancore Income Tax Regulation, VIII of 1096, is discontinued, no tax shall be payable in respect of the income, profits and gains of the period between the end of the previous year and the date of such discontinuance and the assessee may further claim that the income, profits and gains of the previous year shall be deemed to have been the income, profits and gains of the said period. Where such claim is made, an assessment shall be made on the basis of the income, profits and gains of the said period, and if an amount of tax has already been paid in respect of the income, profits and gains of the previous year exceeding the amount payable on the basis of such assessment, refund shall be given of the difference.

(4) Where an assessment is to be made under sub-section (1) or sub-section (3), the Collector may serve on the person whose income, profits and gains are to be assessed, or, in the case of a firm, on any person who was a member of such firm at the time of its discontinuance, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of Section 17, and the provisions of this Regulation shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

19 B. Where any change occurs in the constitution of a firm or where any person has succeeded to any business, profession or vocation, the assessment shall be made on the firms as constituted, or on the person engaged in the business, profession or vocation, as the case may be, at the time of the making of the assessment.

19 C. Where an assessee, or, in the case of a company, the principal officer thereof, within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Collector that he was prevented by sufficient cause from making the return required by Section 17, or that he did not receive the notice issued under sub-section (4) of Section 17, or sub-section (2) of Section 18, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the last mentioned notice, the Collector shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of Section 18.

20. When the Collector has determined a sum to be payable by an assessee under either Section 18 or when an order has been passed under sub-section (2) of Section 19 A or Section 24, he shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

21. (1) Any assessee objecting to the amount or rate at which he is assessed under Section 18 or 19 C, or denying his liability to be assessed under this Regulation, or objecting to a refusal of a Collector to make a fresh assessment under Section 19 C, or to any order against him under sub-section (2) of Section 19 A or Section 24, made by a Collector, may appeal to the Commissioner against the assessment or against such refusal or order.

(2) The appeal shall ordinarily be presented within thirty days of receipt of the notice of demand relating to the assessment or penalty objected to, or of the date of the refusal to make a fresh assessment under Section 19 C, as the case may be ; but the Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

22. (1) The Commissioner shall fix a day and place for the hearing of the appeal, and may, from time to time, adjourn the hearing.

(2) The Commissioner may, before disposing of any appeal, make such further enquiry as he thinks fit, or cause further inquiry to be made by the Collector.

(3) In disposing of an appeal, the Commissioner may in the case of an order of assessment—

(a) confirm, reduce, enhance or annul the assessment ; or
(b) set aside the assessment and direct the Collector to make a fresh assessment after making such further enquiry as the Collector thinks fit, or the Commissioner may direct, and the Collector shall thereupon proceed to make such fresh assessment ;

or in the case of an order under sub-section (2) of Section 19 A or Section 24,

(c) confirm, cancel or vary such order ;

Provided that the Commissioner shall not enhance an assessment unless the applicant has had a reasonable opportunity of showing cause against such enhancement.

22 A. (1) Any assessee objecting to an order passed by a Commissioner under Section 24 or to an order enhancing the assessment under sub-section (3) of Section 22 may appeal to the authority to whom appeals from the decisions of such Commissioners ordinarily lie under this Regulation within thirty days of the making of such order.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) In disposing of the appeal, such authority may, after giving the appellant an opportunity of being heard, pass such order as it thinks fit.

23. The Chief Revenue Authority may call for the record of any assessment proceeding which has been taken by
 Power of review. any officer subordinate to it, or may review any proceedings passed by itself when exercising the powers of a Commissioner and make such enquiry and pass such orders thereon as it thinks fit :

Provided that it shall not pass any order enhancing the sum payable by an assessee without hearing him or giving him a reasonable opportunity of being heard either in person or by pleader.

24. If the Collector or the Commissioner in making any assessment or adjustment under this Chapter is satisfied
 Penal assessment. that the assessee has concealed the particulars of his income, or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay, on the difference between his income as finally ascertained and the amount originally returned by him, income tax at a rate not exceeding double the rate which would otherwise have been payable :

Provided that no such order shall be made, unless the assessee has been heard, or has been given a reasonable opportunity of being heard :

Provided further that no prosecution for an offence against this Regulation shall be instituted in respect of the same facts on which a penal assessment is made under this Section.

25. If for any reason income, profits or gains chargeable under this Regulation has escaped assessment in any year, or has been assessed at too low a rate, the
 Income escaping assessment is assessable in following year. Collector may at any time in the year next following assess or re-assess such income, profits or gains and all the provisions of this Regulation shall apply accordingly.

26. The Collector may, at any time within one year from the date of any demand made upon an assessee, Rectification of mistake. rectify any mistake in connection therewith which has been brought to his notice by such assessee, and make a refund to such assessee in respect thereof.

27. The Collector or Commissioner or the Chief Revenue Authority shall, for the purposes of any inquiry under this Chapter, have the same powers as are Power to take evidence on oath, etc. vested in a Court under the Code of Civil Procedure, when trying a suit in respect of the following matters :—

(a) enforcing the attendance of any person and examining him on oath or affirmation ;

(b) compelling the production of documents ; and

(c) issuing commissions for the examination of witnesses ; and any proceeding before a Collector or Commissioner or the Chief Revenue Authority under this Chapter shall be deemed to be a “judicial proceeding” within the meaning of Sections 187 and 226 of the Travancore Penal Code.

28. The Collector or Commissioner may, for the purposes of this Regulation,— Power to call for information.

(1) require any firm or Hindu undivided family or undivided Marumakkathayam Tarwad to furnish him with a return of the partners in the firm, or the adult members of the family or the Tarwad, as the case may be, and of their addresses ;

(2) require any person whom he has reason to believe to be a trustee, guardian or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian or agent, and of their addresses.

29. The Collector or Commissioner, or any person authorised in writing in this behalf by the Collector or Commissioner, may inspect and, if necessary, Power to inspect the register of members of any company. take copies or cause copies to be taken of the register of members, debenture-holders or mortgagees of any company or of any entry in such register.

CHAPTER III.

LIABILITY IN SPECIAL CASES.

30. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of Travancore (all of which persons are hereinafter in this Section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Regulation, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in Travancore, and in direct receipt of such income, profits or gains and all the provisions of this Regulation shall apply accordingly.

31. In the case of income, profits or gains chargeable under this Regulation which is received by any receiver or manager (including any person, whatever his designation, who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such receiver or manager in like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income, profits or gains are received, and all the provisions of this regulation shall apply accordingly.

32. (1) In the case of any person residing out of Travancore, all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in Travancore, shall be deemed to be income accruing or arising within Travancore, and shall be chargeable to income tax in accordance with the provisions of Chapter I of this Regulation. Such income tax shall be assessed in the name of the agent of any such person, and such agent shall be deemed to be for all the purposes of this Regulation the assessee in respect of such income tax :

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Regulation from any assets of the non-resident person which are, or may at any time come, within Travancore.

(2) Where a person not resident in Travancore and not being a British subject or a subject of Travancore or a firm or company constituted within His Majesty's dominions or the Travancore State or a branch thereof, carries on business with a person resident in Travancore, and it appears to the Collector or the Commissioner, as

the case may be, that, owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons is so arranged that the business done by the resident, in pursuance of his connection with the non-resident, produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income tax in the name of the resident person who shall be deemed to be, for all the purposes of this Regulation, the assessee in respect of such income tax.

33. Any person employed by or on behalf of a person residing out of Travancore, or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, or the purposes of this Regulation, be deemed to be such agent:

Agents to include persons treated as such.

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Collector as to his liability.

33 A. Where any business, profession or vocation carried on by a firm has been discontinued, every person who was, at the time of such discontinuance, a member of such firm shall be jointly and severally liable for the amount of tax payable in respect of the income, profits and gains of the firm.

Liability in case of a discontinued firm or partnership.

CHAPTER IV.

RECOVERY OF TAX.

34. The amount of income tax specified as payable in a notice of demand under Section 20 or an order under Section 22, Section 22A, Section 23 or Section 24, shall be paid within the time, at the place and to the person mentioned in the notice or order or if a time is not so mentioned, then on or before the first day of the second month following the date of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that, when an assessee has presented an appeal under Section 21, the Collector may, in his discretion, treat the assessee as not being in default as long as such appeal is undisposed of,

Tax when payable.

35. (1) When an assessee is in default in making a payment of income tax, the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax, either as if it were an arrear of land revenue, or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of Travancore.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1) and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of Our Government, or as Our Government direct.

(3) Our Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income tax.

(4) Our Government may direct, with respect to any specified area, that income tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) Save in accordance with the provisions of Section 32 (1) no proceedings for the recovery of any sum payable under this Regulation shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Regulation.

CHAPTER V.

REFUNDS TO SHARE-HOLDERS AND OTHERS.

36. IF—

Refund to individual share-holders, partners and owners of securities.

(a) a share-holder in a company who has received any dividend from the company; or

(b) a partner in a firm on which income tax has been levied at the maximum rate, in accordance with the Proviso to Section 18, who has received a share of the profits of the firm; or

(c) the owner of a security from the interest on which income tax has been deducted in accordance with the provisions of Section 15;

satisfies the Collector that his total income in the previous year was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled to a refund of a sum calculated on such dividend, share of profits or interest at the rates specified in the same Schedule against each such amount.

36 A. If any person who has paid income tax in Travancore for any year on any part of his income proves to the satisfaction of the Collector that he has paid to any foreign Government to which the provisions of this Section are extended by a Notification by the Government in this behalf, income tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained relief under the provisions of any law for the time being in force in such foreign country is less than the rate of tax charged in Travancore in respect of that part of his income, he shall be entitled to a refund of a sum calculated in the manner prescribed :

Provided that the rate at which the refund is to be given shall not exceed one-half of the rate of tax paid in Travancore.

37. No claim to any refund under Section 36 shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

Limitation of claims for refund.

CHAPTER VI.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements or allow inspection.

38. If a person fails without reasonable cause or excuse—

(a) to deduct and pay any tax as required by Section 15 or under Section 35 (2) ;

(b) to furnish a certificate required by sub-section (9) of Section 15 ,

(c) to deliver or cause to be delivered to the Collector in due time any of the returns mentioned in Section 16, Section 17 or Section 28 ;

(d) to grant inspection or allow copies to be taken in accordance with the provisions of Section 29 ;

(e) to attend or to produce or cause to be produced, on or before the date mentioned in a notice under Section 18,

such accounts and documents as are referred to in the notice; he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

39. If a person makes a statement in a verification mentioned in Section 17 or Section 21(3) or Section 22 A (2) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in Section 176 of the Travancore Penal Code.

40. (1) A person shall not be proceeded against for an offence under Section 38 or Section 39 except at the instance of the Collector specially empowered by Our Government in this behalf.

(2) The Collector may stay any such proceeding or compound any such offence.

41. (1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Regulation, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Regulation other than proceedings under this Chapter, or in record of any assessment proceedings or any proceeding relating to the recovery of a demand prepared for the purposes of this Regulation, shall be treated as confidential, and notwithstanding the provisions of any law to the contrary, no court shall, save as provided in this Regulation, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees or with both:

Provided that nothing in this Section shall apply to the disclosure—

(a) of any such particulars for the purposes of a prosecution under Section 187 of the Travancore Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Regulation; or

(b) of any such particulars to any person acting in the execution of this Regulation where it is necessary to disclose the same to him for the purposes of this Regulation; or

(c) of any such particulars occasioned by the lawful employment under this Regulation of any process for the service of any notice or the recovery of any demand; or

(d) of such facts, to an authorised officer of the foreign Government notified under Section 36 A as may be necessary to enable relief to be given under the law relating to income tax in force in such foreign country, or a refund to be given under Section 36 A of this Regulation :

Provided that no prosecution shall be instituted under this Section except with the previous sanction of the Government.

CHAPTER VII.

MISCELLANEOUS.

42. (1) Our Government may make rules for carrying out the purposes of this Regulation and for the ascertainment and determination of any class of income.

Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at;

(b) prescribe the manner in which, and the procedure by which, the taxable income of Insurance Companies shall be arrived at;

(c) prescribe the manner in which, and the procedure by which the taxable income of persons not resident in Travancore or of persons deemed to be assesseees in respect thereof, shall be arrived at;

(d) provide for a system of composition of assessment and prescribe the conditions under which the Collector may enter into composition with assesseees as to their assessment;

(e) prescribe the procedure to be followed on applications for refunds;

(f) provide for any matter which by this Regulation is to be prescribed.

(3) Rules made under this Section shall be published in Our Government Gazette and shall thereupon have effect as if enacted in this Regulation.

43. Our Government may by Notification in Our Government Gazette make an exemption, reduction in rate or other modification in respect of income tax in favour of any class of income or in regard to the whole or any part of the income of any class of persons.

Power to make exemptions, etc.

44. When any money is paid under this Regulation to the Collector, or is recovered thereunder by him, he shall give a receipt for the same specifying the prescribed particulars.

Receipts and their contents.

45. A notice or requisition under this Regulation may be served on the person therein named, either by Anchal or Post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, for the service of summons.

Service of notices.

46. (1) When an assessee has several places of business in Travancore Our Government may declare which of them shall, for the purposes of this Regulation, be deemed to be his principal place of business.

Power to declare principal places of business.

(2) The powers given by this Section may be delegated to, and exercised by, such officers as Our Government may appoint in this behalf.

47. Every person deducting, retaining or paying any tax in pursuance of this Regulation in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

Indemnity.

48. All powers conferred by, or conferable under, this Regulation may be exercised from time to time as occasion requires.

Powers exercisable from time to time.

49. Our Government may, by Notification in Our Government Gazette, delegate to the Chief Revenue Authority all or any of the powers conferred on them by this Regulation for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners, and all or any of the powers conferred on them by Section 35 and Proviso to Section 41.

Delegation of certain powers of Government.

50. (1) If, in the course of an assessment under this Regulation or any proceeding in connection therewith, other than a proceeding under Chapter VI, a question of law arises, the Chief Revenue Authority may, either on its own motion or on reference from any Revenue officer subordinate to it, draw up a statement of the case and refer it with its own opinion thereon to the High Court.

Statement of case by Chief Revenue Authority to High Court.

(2) Within one month of the passing of an order under Section 22, the assessee in respect of whom the order was passed may, by application accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed, require the Chief Revenue Authority to refer to the High Court any question of law arising out of such order and the Chief Revenue Authority shall, within one month of the receipt of such application, draw up a statement of the case and refer it with its opinion thereon to the High Court :

Provided that, if, in exercise of its power of revision or review under Section 23, the Chief Revenue Authority decides the question the assessee may withdraw his application, and if it does so, the fee, paid shall be refunded.

(3) If, on any application being made under sub-section (2) the Chief Revenue Authority refuses to state the case on the ground that no question of law arises, the assessee may apply to the High Court, and the High Court, if it is not satisfied of the correctness of the decision of the Chief Revenue Authority, may require the Chief Revenue Authority to state the case and to refer it and on receipt of any such requisition, the Chief Revenue Authority shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this Section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Chief Revenue Authority to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court, upon the hearing of any such case, shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Chief Revenue Authority a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Chief Revenue Authority shall dispose of the case accordingly, or, if the case arose on a reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

(6) Where a reference is made to the High Court on the application of an assessee, the costs shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made under this Section to the High Court, income tax shall be payable in accordance with the assessment made in the case :

Provided that, if the amount of an assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Chief Revenue Authority may allow.

51. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Regulation and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done, under this Regulation.

52. The provisions of Section 12 of the Limitation Regulation shall apply in computing the period of limitation prescribed for an appeal under this Regulation.

SCHEDULE I.

RATES OF TAX.

(See Section 13).

I. When the taxable income is less than Rs. 2,000	Rate. Nil.
II. When the taxable income is Rs. 2,000 or upwards and	
(i) the total income is less than Rs. 5,000	Ten cash in the rupee.
(ii) the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Twelve cash in the rupee.
(iii) the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000	One chackram in the rupee,
(iv) the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One chackram and eight cash in the rupee.
(v) the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One chackram and twelve cash in the rupee.
(vi) the total income is Rs. 40,000 or upwards.	Two chackrams in the rupee.

SCHEDULE II.

RATES OF REFUND.

(See Section 36).

<i>Amount.</i>	<i>Refund.</i>
1. Less than Rs. 2,000	Two chackrams in the rupee.
2. Rs. 2,000 or upwards, but less than Rs. 5,000	One chackram and six cash in the rupee.
3. Rs. 5,000 or upwards, but less than Rs. 10,000	One chackram and four cash in the rupee.
4. Rs. 10,000 or upwards, but less than Rs. 20,000	One chackram in the rupee.
5. Rs. 20,000 or upwards, but less than Rs. 30,000	Eight cash in the rupee.
6. Rs. 30,000 or upwards, but less than Rs. 40,000	Four cash in the rupee.

REGULATION VII OF 1100.

VILLAGE PANCHAYAT REGULATION.

CONTENTS.

CHAPTER I.

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PASSED BY HER HIGHNESS THE MAHA RANI REGENT

ON THE 13th August 1925.
29th Karkadagam 1100.

A Regulation to provide for the fostering and developing of local self-government in rural areas.

Whereas it is expedient to foster and develop local self-government in the rural areas of Travancore: It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

1. (1) This Regulation may be called “The Travancore Village Panchayat Regulation of 1100”, and it shall come into force on the first day of Chingam 1101.

Short title and commencement.

(2) It extends to the whole of Travancore.

2. In this Regulation, unless there is anything repugnant in the subject or context,—

Definitions.

(1) ‘building’ includes a house, shop, warehouse, and workshop ;

(2) ‘member’ means a member of a Village Panchayat ;

(3) ‘Village Panchayat’ means the body of persons constituted under this Regulation for carrying out all or any of the purposes of this Regulation ;

(4) ‘prescribed’ means prescribed by rules made under this Regulation ;

(5) ‘revenue village’ means any local area which is recognised as a pakuthi in the revenue accounts ; and

(6) 'village' means any area declared by Our Government to be a village under Section 3 for all or any of the purposes of this Regulation.

CHAPTER II.

CONSTITUTION OF PANCHAYATS.

3. (1) Our Government may, by notification in Our Government Gazette, propose to declare any area comprising a revenue village or a group of adjacent revenue villages or portion or portions thereof to be a village for the purposes of this Regulation.

Notification declaring any area to be a village.

(2) Any person residing or being the registered holder of immovable property in a local area in respect of which a notification has been issued under sub-section (1) may, if he desires to object to anything therein contained, submit his objection in writing to Our Dewan within two months from the publication of the notification, and Our Dewan shall take such objection into consideration.

(3) When two months from the date of the publication have expired and such objections as may have been submitted under sub-section (2) have been considered, Our Government may, by notification in Our Government Gazette, declare any area to be a village for the purposes of this Regulation :

Provided that such area shall not include the whole or part of any area of a municipality as defined in Section 3 (13) of Regulation V of 1095.

(4) Our Government may, by a like notification and after following the procedure mentioned in sub-sections (1) to (3), alter the limits of such area or cancel such declaration :

Provided that no notification cancelling a notification shall be issued without previously intimating to the Village Panchayat the grounds upon which the proposal is made and considering the explanations and objections, if any, of the Panchayat.

4. Our Government may, by notification in Our Government Gazette, constitute a Panchayat for any village for carrying out all or any of the purposes of this Regulation.

Constitution of Panchayats.

5. (1) A Panchayat shall consist of such odd number of members as may be fixed by Our Government, such number to be not more than eleven and not less than five.

Numerical strength and constitution of Panchayats.

(2) When a single Panchayat is constituted for more than one revenue village, Our Government may determine

and allocate the number of members for each revenue village or part thereof.

(3) (a) The members shall be partly elected and partly nominated, provided the number that shall be elected shall not be less than two-thirds of the total number of members.

(b) The members shall be elected in the manner prescribed.

6. Every person who resides or is the registered holder of immovable property within the village for which a Panchayat is constituted, has completed his twenty-first year of age, possesses the prescribed qualifications and has not been declared by a competent court to be of unsound mind, shall be entitled to vote at an election of members of such Village Panchayat.

Explanation.—For the purpose of this Regulation, a person shall be deemed to reside in a village if he—

(a) ordinarily lives in the village ; or

(b) has his family dwelling-house in the village and occasionally occupies it ; or

(c) maintains in the village a dwelling-house ready for occupation in charge of servants and occasionally occupies it.

7. Every person who is entitled to vote at an election and who is not subject to any of the disqualifications mentioned in Section 11 shall be qualified to be elected as a member.

8. (1) Our Government may either appoint one of the members of a Panchayat to be its chairman or by notification in Our Government Gazette authorise the members of a Panchayat to elect a chairman from among their own number, provided that Our Government may, by a like notification, withdraw such authority.

(2) The resolutions of the Panchayat shall be carried out by the chairman in whom the entire executive power of the Panchayat shall be vested and who shall be directly responsible for the due performance of the duties imposed upon the Panchayat by or under this Regulation.

9. Unless otherwise prescribed, the chairman may, during his temporary absence or inability, delegate by an order in writing any of his powers or duties to a member :

Provided that he shall not delegate any powers or duties which the Panchayat expressly forbids him to delegate.

10. (1) All appointments, whether by election or nomination, of members and chairman shall be notified in Our Government Gazette.

Term of office of member and chairman. (2) The term of office of a member shall be three years from the date of publication of his appointment in the Gazette.

(3) A chairman shall be deemed to have vacated his office on the expiry of his term as member, or on his otherwise ceasing to be a member.

11. (1) A person shall not be qualified to be a member if such Disqualifications for person—being members.

(a) does not reside in the village ; or

(b) is a deaf-mute or a leper ; or

(c) has been declared by a competent court to be of unsound mind ; or

(d) is an undischarged insolvent ; or

(e) being a discharged insolvent, has not obtained from the court a certificate that his insolvency was caused without any misconduct on his part ; or

(f) having been a vakil, has been debarred by a competent authority from practising as a vakil whether permanently or for a definite period ; or

(g) has been dismissed from Government service or been convicted of any offence or subjected by a criminal court to any order, such dismissal, conviction or order implying, in the opinion of Our Government, a defect of character which unfits him to be a member of a Panchayat ; or

(h) holds any salaried office or place of profit in the disposal of the Panchayat :

Provided that the disqualifications mentioned in clauses (f) and (g) may be removed by a specific order of Our Government in this behalf.

(2) Our Government may remove any member who, since his election or nomination, becomes subject to any of the disqualifications mentioned in sub-section (1).

12. (1) A member or chairman of a Village Panchayat may Resignation of office and filling of vacancies. resign his office by giving notice to any officer empowered by Our Government in this behalf, and such resignation shall not take effect, until it is accepted by the latter.

(2) When there is a vacancy in the office of a member or chairman of a Panchayat, a new member or chairman shall be elected or nominated in his place, as the case may be, in accordance with the foregoing provisions.

13. No act of a Village Panchayat shall be deemed invalid by reason only that the number of members at the time of the performance of such act was less than the sanctioned strength or by reason of any irregularity in the election of any member or the chairman of such Village Panchayat.

Act of Panchayat not to be invalidated by vacancy or irregularity.

14. Every Panchayat shall be a body corporate by such name as Our Government may determine and shall have perpetual succession and a common seal, and shall by the said name sue and be sued. Subject to any rules made by Our Government in this behalf, it shall also have power to acquire, hold or transfer property, movable or immovable, to enter into contracts, and to do all things necessary for all or any of the purposes of this Regulation.

Incorporation of Panchayat.

15. The Panchayat may, with the previous sanction of Our Government, employ such servants as may be necessary for carrying out the duties imposed upon it by or under this Regulation and pay the salaries of such servants out of the Village Fund.

Employment of servants.

CHAPTER III.

ADMINISTRATIVE FUNCTIONS AND POWERS.

16. Subject to such rules as may be prescribed in this behalf, it shall be the duty of the Panchayat, within the limits of the fund at its disposal, to make provision for carrying out the requirements of the village in respect of the following matters :—

Functions of Panchayats.

- (1) the cleaning of streets ;
- (2) the construction, maintenance and improvement of wells and tanks for the supply of drinking water to the public ;
- (3) the opening of burial and burning grounds and the maintenance of grounds so opened ;
- (4) the control and management of cattle pounds ; and
- (5) sanitation.

17. Subject to such rules as may be prescribed in this behalf, the Panchayat may, and if directed by Our Government shall, within the limits of the fund at its disposal, make provision for carrying out the requirements of the village in respect of any or all of the following matters :—

Functions which Government may direct Panchayats to exercise.

(1) the construction, maintenance and improvement of communications and drains ;

(2) the construction, maintenance and improvement of ponds and tanks for the supply of water to the public for washing and bathing ;

(3) primary education ;

(4) the lighting of public ways and places ;

(5) the planting and preservation of groves and roadside trees ;

(6) the excavation and maintenance of ponds for animals ;

(7) the relief of the poor or the sick ;

(8) the control of cattle stands, grazing grounds and other communal pormabokes ;

(9) the improvement of agriculture and agricultural stock and the prevention of cattle mortality ;

(10) the promotion and encouragement of cottage industries ;

(11) the control of rest-houses and other institutions or property belonging to or vested in it ;

(12) the restoration and improvement of minor irrigation works ;

(13) vaccination ;

(14) registration of births and deaths ; and

(15) other measures of public utility calculated to promote the safety health, comfort or convenience of the villagers.

18. Our Government may empower, subject to such rules and conditions as may be prescribed, any Panchayat to exercise the powers and discharge the functions of an Irrigation Board under Section 32 of Regulation III of 1072 as amended by Regulation V of 1097.

19. Subject to such rules as may be prescribed and to such conditions as may be agreed upon, any person or local authority may, with the consent of the Panchayat, make over to it the management of any institution or the execution or maintenance of any work or the performance of any duty within the village.

20. Our Government may authorise, subject to such rules and conditions as may be prescribed, any Panchayat, by a general or special order, to exercise any power or discharge any function other than those specified in Sections 16 to 18.

21. (1) Panchayats by themselves or Panchayats and other local Joint committees. authorities may join—

(a) in appointing, out of their respective bodies, a joint committee for any purpose in which they are jointly interested ;

(b) in delegating to such committee power to frame terms binding on each such authority for the carrying out of such purpose; and

(c) in framing and modifying rules, fixing the constitution of such committee and the term of office of its members, and regulating the proceedings of such committee relating to the purpose for which the committee is appointed.

(2) If any difference of opinion arises between Panchayats and local authorities acting under this Section, it shall be referred to Our Government whose decision thereon shall be final.

22. (1) The Panchayat shall have power to do all acts necessary for and incidental to the carrying out of the functions entrusted or delegated to it, and in particular and without prejudice to the generality of the foregoing power,—

Power of Panchayats for carrying out their functions.

(a) to require by notice, the owner or occupier of any land or building which is a nuisance to the neighbourhood on account of—

(i) its insanitary condition, or

(ii) the collection of any drainage, filth or stagnant water thereon, or

(iii) the existence of noxious vegetation thereon, to take such action as the Panchayat may deem necessary to abate the nuisance within a reasonable period to be specified in such notice ;

(b) to prohibit the use of the water of any stream, well, pond or other excavation believed to be dangerous to public health ; and

(c) to regulate or prohibit the watering of cattle or bathing or washing in any streams, wells, ponds or other excavations reserved for drinking water.

(2) Any person who disobeys any lawful direction issued under sub-section (1) shall, on conviction by a magistrate, be liable to a fine which may extend to twenty-five rupees.

(3) If any work required to be done under this Section is not executed within the period specified in the notice, the Panchayat may itself cause such work to be executed or done and the cost incurred may be recovered from the owner or occupier as an arrear of land revenue.

23. Any member, officer or servant of a Panchayat may enter into or upon any building or land with or without assistants or workmen, in order to make any inspection or execute any work for any of the purposes of this Regulation :

Power of entry.

Provided that—

(a) no such entry shall be made between sunset and sunrise ;
 (b) unless the entry be with the consent of its occupier, no dwelling-house shall be so entered without giving reasonable previous notice signed by the chairman or by a person duly authorised by him in this behalf of the intention to make such entry ; and

(c) due regard shall be had in making such entry to the social and religious usages of the occupants of the premises entered.

24. (1) A Village Panchayat may frame bye-laws consistent with this Regulation and the rules framed thereunder for carrying out the purposes of this Regulation.

Power to frame bye-laws.

(2) Such bye-laws may also provide a penalty not exceeding ten rupees for every breach thereof.

(3) All such by-laws shall take effect only after they have been approved by Our Government and published in Our Government Gazette.

(4) Any bye-law made under this Regulation may be repealed, altered or amended by the Village Panchayat, subject to the provisions of sub-section (3).

CHAPTER IV.

JUDICIAL FUNCTIONS.

25. (1) Our Government may, by notification in Our Government Gazette, extend to the Panchayat all or any of the provisions of Regulation I of 1090 with such modifications or exceptions, if any, as may be prescribed.

Notification conferring upon Panchayats powers of Village Panchayat Courts.

(2) Our Government may, at any time in like manner, cancel or modify such notification.

26. (1) Our Government may, by notification in Our Government Gazette, constitute a Panchayat as a Village Bench for the trial of offences hereinafter mentioned.

Constitution of Panchayat as Village Bench.

(2) Our Government may, at any time in like manner, cancel or modify any such notification.

27. A Village Bench shall take cognizance of and try, in the manner prescribed, the following offences as well as abatements of, and attempts to commit, any such offence :—

Offences cognizable
by Village Benches.

A. Under the Travancore Penal Code.

	<i>Section.</i>
(i) Voluntarily causing hurt	323
(ii) Assault or use of criminal force otherwise than on grave provocation	352
(iii) Assault or use of criminal force on grave provocation.	358
(iv) Theft when the value of the property stolen does not exceed ten rupees.	379
(v) Mischief when the damage or loss caused does not exceed ten rupees in value.	427
(vi) Intentional insult with intent to provoke a breach of the peace.	507

(a) Provided that no offence of theft or mischief shall be cognizable by a Bench unless the accused is named in the complaint or is under arrest.

(b) Provided further that it shall not be competent for any such Bench to try cases involving the adjudication of title to or possession of immovable property.

B. Under the Cattle Trespass Regulation .

	<i>Section.</i>
Forcibly opposing the seizure of cattle or forcibly rescuing the same.	24

C. Under the Police Regulation.

Offences under clauses (xii), (xiv) and (xix) of Section 50 (if extended to the village).

28. No Village Bench shall take cognizance of any offence under Section 379 of the Travancore Penal Code in which the accused—

Certain persons not
to be tried by Village
Bench for theft.

(a) has been previously convicted of an offence punishable under Chapter XII or Chapter XVII of the Travancore Penal Code with imprisonment of either description for a term of three years or upwards ; or

(b) has been previously fined for theft by any Village Bench ;
or

(c) has been bound over to be of good behaviour in proceedings instituted under Section 92 or 93 of the Code of Criminal Procedure.

29. (1) The following are the maximum penalties which may be inflicted by a Bench for offences referred to in Section 27 of the Regulation :—

Maximum penalties that may be inflicted.

(a) Under the Travancore Penal Code—fine not exceeding ten rupees or double the damage or loss caused, whichever is greater.

(b) Under the Cattle Trespass Regulation—fine not exceeding five rupees.

(c) Under the Police Regulation—fine not exceeding two rupees.

(2) No sentence of imprisonment, whether substantive or in default of payment of fine, shall be inflicted by any Bench.

30. In inflicting a fine under the foregoing Section, a Bench may order that any portion or the whole of the fine be applied to—

Compensation to complainants.

(a) defraying the expenses properly incurred in the case by the complainant ; or

(b) compensate for any material charge or loss caused by the offence committed.

Conviction by Panchayat not a previous conviction under Section 64 of the Penal Code.

31. A conviction by a Panchayat under this Regulation shall not be deemed to be a previous conviction for the purposes of Section 64 of the Travancore Penal Code.

32. No member who is personally interested in any criminal case shall sit on the Bench which takes cognizance of such case.

Member interested not to sit.

33. Any Magistrate, when receiving a complaint of facts constituting an offence triable by a Village Bench, shall transfer the case for trial to the Village Bench having jurisdiction to try it.

Transfer of cases to Panchayat by Magistrates.

34. If any Village Bench is, after enquiry, satisfied that a criminal case brought before it is false, such Bench may order the complainant to pay to the accused such compensation not exceeding five rupees as it thinks fit.

Compensation to accused for false case.

35. A Village Bench may, instead of sentencing to fine, discharge after due admonition a youthful offender who, in the opinion of such Bench, was on the date of the commission of the offence not over sixteen years of age.

Discharge of youthful offender after due admonition.

36. (1) The amount of every fine imposed or compensation awarded by a Bench under this Regulation shall be paid to the Bench within ten days of the date of the order imposing or awarding it.

Recovery of fine or compensation amount.

(2) If after the expiry of the said ten days the amount remains unpaid, the Village Bench shall certify accordingly to the Magistrate having jurisdiction who shall proceed to recover it under the provisions of the Criminal Procedure Code and shall remit it when so recovered to the Village Bench.

Section 304 of the Code of Criminal Procedure to apply to Village Bench.

37. (1) The provisions of Section 304 of the Code of Criminal Procedure shall apply to a Village Bench.

(2) Save as provided in sub-section (1), nothing contained in the Code of Criminal Procedure shall apply to a Village Bench.

38. Nothing in this Chapter shall prevent the Bench from giving its decision in accordance with any settlement or compromise agreed upon by the parties.

Decision in accordance with settlement of compromise of parties.

39. If, at any stage of the proceedings, it appears to the Bench that the case is one which ought to be tried by a magistrate or that the accused ought to receive a punishment different in kind from or severer than what it could inflict, it shall submit the case to the District Magistrate who may transfer the case to the court of any magistrate subordinate to him.

Submission of case to District Magistrate.

40. The District Magistrate may, if he considers it necessary in the interests of justice, transfer any case pending before a Panchayat to the court of any magistrate subordinate to him.

Transfer of cases by District Magistrate.

41. No Bench shall have any power to revise any sentence or order passed by itself, nor shall such sentence or order be subject to appeal or revision to any court or authority, except that the District Magistrate may set aside any conviction on the ground of corruption, partiality or misconduct on the part of the Bench or on the ground that there has been a gross miscarriage of justice.

Power of revision.

CHAPTER V.

VILLAGE FUND.

42. In every village there shall be a Village Fund vested in the Panchayat, which shall be utilised by the Panchayat to meet charges in connection with its duties under this Regulation.

Income of Village Fund. 43. The following shall be credited to the Village Fund :—

(1) fees levied for the institution of civil and criminal cases under Section 45 ;

(2) village rate levied under Section 46 ;

(3) fines levied by the Bench in criminal cases under Section 36 so far as such fines are not ordered to be paid to the complainant under Section 30 ;

(4) the cost of execution of works recovered under Section 22 (3) ;

(5) all fines realised in prosecutions for breaches of bye-laws or rules under this Regulation ;

(6) all other sums ordered by any court to be placed to the credit of the Village Fund ;

(7) income from or sale proceeds of all properties vested in the Panchayat ;

(8) contributions made by Our Government, a local authority or any person ; and

(9) such other sums as may be assigned to the Village Fund by any general or special order of Our Government.

44. (1) The Panchayat shall, at such time or times and in such form as Our Government shall direct, prepare and submit a budget showing the probable receipts and the expenditure which it is proposed by the Panchayat to incur during the ensuing Malabar year, and the terms in respect of which it is proposed to incur such expenditure ; and may from time to time also furnish a supplemental estimate providing for any modifications which it may deem advisable to make in the distribution of the amount to be raised and expended in the Malabar year then current, for the purpose of this Regulation.

(2) Our Government or any officer of Government empowered in this behalf shall, after such revision as may be deemed fit, pass the budget for each year, and the Panchayat shall abide by the budget so passed.

(3) Our Government shall contribute to the Village Fund an amount which shall not be less than three-fourths of the sanctioned budget expenditure for the year during the first five years after the constitution of the Panchayat and not less than one-half of such expenditure after such period of five years.

Contribution of Government to the Village Fund.

45. (1) A Panchayat Court may levy fees for the institution of civil suits at the rates mentioned in Regulation I of 1090 or such other rates as may be prescribed.

Institution fees.

(2) A Bench may levy fees for the institution of criminal cases, except those under Section 379 of the Penal Code or under the Police Regulation, at such rates as may be prescribed :

Provided, however, that the rates so levied do not exceed the fees prescribed in the Court Fees Regulation for the time being in force.

(3) No fee for the institution of civil suits or criminal cases shall be levied under the Court Fees Regulation for the time being in force.

46. Any Village Panchayat—

(a) after observing such preliminary procedure as may be prescribed,

(b) subject to such rules as may be prescribed,

(c) subject to such bye-laws as may be framed by the Panchayat, and

(d) subject to the previous sanction of Our Government, may impose, at such rates not exceeding the maxima prescribed, all or any one or more of the following :—

(1) a cess on land,

(2) any rate, tax, cess or any license or other fee, for the discharge of the duties under this Regulation.

47. Any arrear of cess, rate, tax or fee imposed under this Regulation shall be recoverable by the Tahsildar under the Revenue Recovery Regulation.

Recovery of arrear of cess, fee, etc.,

48. No objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned otherwise than in accordance with the provisions of this Regulation or of the rules made thereunder.

Objections in respect of liability to assessment.

CHAPTER VI.

CONTROL.

49. All officers empowered by Our Government in this behalf shall have power to examine the administrative proceedings of a Panchayat, and, without prejudice to the generality of the foregoing power, may—

Supervision of proceedings of Panchayats.

(a) enter on and inspect any immovable property in the possession or control of the Panchayat or any work in progress under its direction ;

(b) call for and inspect any document which may, for the purposes of this Regulation, be in the possession or control of the Panchayat ;

(c) require the Panchayat to furnish such statements, accounts and reports as they think fit ; and

(d) may give such advice in respect of the administrative work and proceedings as they think fit.

50. (1) If at any time it appears to the officer or local authority empowered in this behalf that a Panchayat has made default in the performance of any duty imposed upon it by this Regulation and that such default is likely to cause danger to human life, health or safety, such officer or authority may order the duty to be performed within a reasonable period to be specified in writing, and if the duty is not performed within the period specified, such officer or authority may appoint some person to perform it and direct that the expenses of the performance shall be paid by the defaulting Panchayat within such period as such officer or authority may fix, or such further time as may be allowed by Government on the application of the Panchayat.

Default in performance of duties by Panchayats.

(2) If the expense is not so paid such officer or authority may direct the officer in charge of the treasury in which the Village Fund is kept to pay such expenses or as much thereof as is possible from such fund in his hands.

(3) Any officer or authority exercising the power mentioned in sub-section (1) shall forthwith report to Our Government every case of the exercise of such power.

51. (1) Any officer or local authority empowered by Our Government in this behalf may, by order in writing, suspend the execution of any resolution of a Panchayat, or of any order or notice issued by a Panchayat or its chairman, or cancel such resolution, order or notice, and may prohibit the doing of any act .

Suspension or cancellation of Panchayat proceedings.

which is about to be done or is being done in pursuance or under colour of this Regulation, if, in the opinion of such officer or authority, such resolution, order, notice or act is manifestly perverse or *ultra vires* of the Panchayat, or the execution of such resolution, order, notice or act is likely to cause obstruction, injury or annoyance to any person lawfully employed, or danger to human life, health, or safety, or is likely to lead to a riot or an affray or is against public interests.

52. If Our Government are of opinion that a Panchayat persistently makes default in the performance of the duties imposed upon it by or under this Regulation, or any other Regulation, or abuses its powers, they may, after giving the Panchayat sufficient opportunity to show cause to the contrary, by an order in writing specifying their reason for so doing, dissolve such Panchayat.

Power of Government to dissolve Panchayat.

53. (1) On the dissolution of a Panchayat under Section 52, all members of the Panchayat shall, as from the date of publication of the order, vacate their offices as such members.

Consequence of dissolution.

(2) On the dissolution of a Panchayat under Section 52, the balance of Village Fund and all other properties vested in the Panchayat shall vest in Our Government and the liabilities of the Panchayat shall be transferred to Our Government.

(3) All properties vested in Our Government under sub-section (2) shall be applied to discharge the liabilities imposed on Our Government by that sub-section or for the promotion of the safety, health, welfare or convenience of the inhabitants of the local area comprised in the village.

(4) On the dissolution of a Panchayat under Section 52 or on the cancellation of a notification under Section 25 or 26, all civil suits or criminal cases or other proceedings pending before such Court or Bench shall be tried or continued by such court as would exercise jurisdiction, if this Regulation did not apply.

54. (1) Our Government may appoint one or more persons as Registrars of Panchayats for the whole or any part of Travancore.

Appointment of Registrars of Panchayats.

(2) The expenditure on account of Registrars and their establishment shall be met by Our Government.

(3) The Registrar shall exercise such powers and discharge such functions as may be prescribed.

CHAPTER VII.

MISCELLANEOUS.

55. Every member shall be deemed to be a public servant as defined in Section 15 of the Travancore Penal Code.

Member to be public servant.

56. (1) If, after giving the member concerned a sufficient opportunity for showing cause to the contrary, Our Government are satisfied that the loss, waste or misapplication of any money or other property owned by, or vested in, a Panchayat is a direct consequence of misconduct or gross neglect on his part, they may, by order in writing, direct such member to pay to the Panchayat before a date fixed, the amount required to reimburse it for such loss, waste or misapplication.

Liability of members for loss, waste or misapplication of property.

(2) If the amount is not so paid, the same shall be recovered as an arrear of land revenue and credited to the Village Fund.

57. (a) No action, civil or criminal, shall lie against any member, officer, servant or agent of a Panchayat acting under its direction, in respect of anything done in good faith under this Regulation or any rule or bye-law made hereunder.

Institution of legal proceedings against Panchayat member, officer, servant or agent.

(b) No suit shall be brought against any Panchayat, or any member, officer, servant or agent thereof acting under its direction in respect of any act purporting to be done in its or his official capacity until the expiration of thirty days next after notice in writing has been in the case of the Panchayat left or delivered at its office and in the case of a member, officer or servant, delivered to him or left at his office or place of abode. The notice shall state the cause of action, the name and place of abode of the intending plaintiff, and the relief which he claims. The plaint shall contain a statement that such notice has been so delivered or left.

(c) No such action shall be entertained unless it is instituted within eight months after the accrual of the alleged cause of action and the service of such notice is admitted or proved.

58. Whoever obstructs or molests a Panchayat or any member thereof, or any person employed by it or him, or any person with whom it or he has contracted in the performance of its or his duty, under the provisions of this Regulation, or prevents or tries to prevent any person from doing anything which he is empowered or required to do by virtue of this Regulation, or removes any mark set up for the purpose of indicating any level or direction

Punishment for obstructing Panchayat, member or agent.

incidental to the carrying out of any work authorised by this Regulation, removes or destroys, defaces or otherwise obliterates, any notice put up or exhibited by the Panchayat or under its authority, shall be liable on conviction by a magistrate to a fine not exceeding fifty rupees.

59. (1) Nothing herein contained shall preclude the institution of a suit for recovery of dues by the Panchayat of a suit for any amount due under this Regulation.

(2) No assessment or demand made, and no charge imposed, under the authority of this Regulation shall be impeached or affected by reason of any clerical error or of any mistake in respect of the name, residence or occupation of any person, the description of any property or thing, or the amount assessed, demanded or charged, provided that the provisions of this Regulation have been in substance and effect complied with. And no proceedings under this Regulation shall merely for defect in form be quashed or set aside in any court of justice.

(3) No suit shall be brought in any court to recover any sum of money collected under the authority of this Regulation or to recover damages on account of any assessment or collection of money made under the said authority :

Provided that the provisions of this Regulation have been in substance and effect complied with.

60. Our Government may, by a notification in Our Government Gazette, delegate any of the powers vested in them under this Regulation to any officer not below the rank of a Division Peishkar or to any local authority, and may, by a like notification, cancel or modify such delegation.

61. Unless otherwise specifically provided for, any person shall, on conviction before a Magistrate for an offence under this Regulation or a bye-law or rule made thereunder, be liable to a fine not exceeding twenty-five rupees.

62. (1) Our Government may, after previous publication, make rules consistent with this Regulation to carry out the purposes thereof. Such rules may provide a penalty not exceeding twenty-five rupees for a breach thereof.

(2) All acts authorised or enjoined under this Regulation shall be held to be authorised or enjoined subject to such rules,

(3) In particular and without prejudice to the generality of the foregoing power, Our Government may make rules—

(a) with reference to all matters expressly required or allowed by this Regulation to be prescribed ;

(b) prescribing the authority which shall decide disputes relating to elections under this Regulation and the procedure to be followed and powers to be exercised by such authorities in making inquiries into such disputes ;

(c) regulating the appointment or election and the powers of a Vice-Chairman ;

(d) regulating the time and place of sitting, the convening and conduct of meetings of Panchayats and the quorum required for such meetings ;

(e) regulating the exercise by the Panchayat of any of its powers under this Regulation and in particular its power to sue and to acquire, hold or transfer property and to enter into contracts ;

(f) regulating the assessment and collection of taxes, cesses, rates and fees, appeals against such assessment and collection and the custody and proper administration of the Village Fund ;

(g) regulating the custody and proper maintenance of accounts and registers of the Panchayat, forms to be used and returns to be submitted by the Panchayat ;

(h) authorising and regulating the manner in which and the agency by whom the records, registers, accounts and other proceedings of the Panchayat should be inspected or audited ;

(i) regulating the time and place of sitting of a Village Bench, the appointment of the presiding officer and the quorum of a Village Bench ;

(j) regulating the procedure of the Village Bench in the exercise of its criminal powers under this Regulation and the mode of settling differences of opinion which may arise between the members in session ;

(k) regulating the issue by Village Benches of summonses and other processes and their service and execution ;

(l) regulating the mode of executing the sentences or orders of the Village Bench ;

(m) prescribing the fees to be levied by Village Benches for copies of documents and determining the procedure to be followed in furnishing such copies ;

(n) providing for appeals against orders passed by a delegated authority ; and

(o) providing for the inspection, supervision and control of the working of Panchayats.

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