



**Government of West Bengal**

Board of Revenue

**The West Bengal  
Practice and Procedure Manual  
1964**

**Published under the authority of the  
Board of Revenue, West Bengal**

**Superintendent, Government Printing,  
West Bengal Government Press,  
Alipore, West Bengal  
1965**

# PRACTICE AND PROCEDURE MANUAL, 1960

## CHAPTER I Circular Orders and Rules

### (a) Of the Board

1. A District Officer should have for the general guidance in the management of the different departments which he controls the following:—

Books of  
reference.

(1) Collection of Regulations and Acts of the Legislatures (Codes), arranged in chronological order, with indexes, and copies of acts of later date than the published codes, which should be bound in volume in chronological order.

(2) The three volumes of the Bengal Local Statutory Rules and Orders, arranged in chronological order, with an index.

(3) Files of circulars and general orders of Government, the Board, Heads of Departments and the Commissioners arranged in chronological order.

(4) The Guide to Laws and Orders in force in Bengal, 1925, arranged by departments, branches and subjects (the subjects within a branch being in alphabetical order), with an index.

Codification of  
Board's circular in  
its Manuals and  
subsequent  
corrections thereto.

(5) Manuals issued by the Board or by Government.

2. All the extant circular orders of the Board, which it is necessary to include, have been codified in the Board's Manuals ; and every addition or alteration thereto is now issued in the shape of a printed correction slip or circular. Sufficient number of copies of such slips is supplied to all subordinate revenue officers and on their receipt they should at once be dealt within the manner laid down in rule 251A at page 66 of the Bengal Records Manual, 1943. The Librarian is responsible for the proper posting of these slips into each of the manuals supplied to the office, whether the manuals have been actually issued for use or not, unless the Collector, by written office order, makes some other specified officer individually responsible. The officer made responsible should keep a complete list of all manuals in all departments, including those in the library, and call them in as occasion arises and get the correction slips promptly posted. Each Deputy Collector should report to the Collector once a quarter that the manuals which concern the departments under his charge have been duly corrected to date. A

note in the following form is to be entered at the end of each manual, which is to be filled up as correction slips are posted. Inspecting officers will thus be able to see at a glance if all the slips entered in Register 67A—Register of Correction Slips—at page 47 of the Bengal Register and Return Manual, 1919, have been, duly posted:—

Number and year of slip	Date of receipt	Pages in which Corrections are noted

Corresponding arrangements should be made at sub-divisions. In the case of trivial alterations, such as, altering the number of a form of making corrections to one or two words, instead of issuing a correction slip which requires pasting in a circular is issued directing the alterations, to be made in manuscript at certain places in the Manuals.

Rules to be quoted, not circulars.

**3.** No circular order should be quoted, if its substance has been reduced to a rule and incorporated in any of the Manuals. The rules are the proper authority to quote. Old circular orders inconsistent with the rules must be understood to have been cancelled.

Preamble to circulars.

**4.** When a set or revised rules on any subject is promulgated, a memorandum of the changes made and a brief statement of objects and reasons should be appended as a preamble to the circular order prescribing the new rules.

Issue of circulars and correction slip.

**5.** Important orders introducing changes in the existing procedure are now issued in the form of circular letters or printed circular orders, while ordinary amendments to rules in the manuals are made by printed correction slips only. They are supplied direct to all divisional and district offices subordinate to the Board, with sufficient number of copies for distribution to subdivisional offices.

These circulars should be kept carefully in files in each office, and new circulars received should at once be added to the files, any correction thereto being forthwith made by the responsible clerk referred to in rule 2 in the proper place. When the precise of the circulars are issued, the latter should be bound up in volumes.

Immediate attention to be paid to circulars.

**6.** Immediate attention must be paid by all grades of officers to the Board's circular orders. A Subdivisional Deputy Collector, for instance, must at once prepare and

submit to the Collector any information which he finds from a circular order will be required from him, without waiting for any special instructions.

(b) Of Commissioners

7. Commissioners are authorized to issue circular orders to their subordinates on questions of procedure and general practice. A copy of every such circular should, when it relates to revenue matters, be transmitted to the Board of Revenue, and in other cases to the State Government.

Commissioners may issue circular orders.

(c) Of Collectors

8. A Collector should not introduce a new practice in his district, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the districts of his Division.

Collectors ordinarily not to introduce new practices.

## **CHAPTERS II and III**

### ***Rules 9-86—Deleted***

## **CHAPTER IV**

### **Practice and Procedure (Judicial)**

Section I.—Revision and Appeals

*[Note 1.*—The fact that a superior authority is vested by any Act of the Legislature with general powers of supervision and control over the proceedings and orders of subordinate officers does not of itself confer upon a party to a case or proceedings any right of appeal to such superior authority, or any right to the exercise by such authority of revisional jurisdiction, in respect of orders passed by subordinate officers, though such officers may have come to a wrong conclusion by reason of error of law or error of fact. Powers of control and supervision are discretionary, and superior authorities exercising such powers are not ordinarily disposed to interfere except in the following classes of cases :—

- (1) where a subordinate officer has improperly refused to exercise a jurisdiction vested in him ;
- (2) where such officer has acted without jurisdiction ;
- (3) where such officer in the exercise of his jurisdiction has signally failed in his duty ; or
- (4) generally where it is necessary for the purpose of preventing gross abuse or gross injustice.

Opinion of Legal Remembrancer given with particular reference to section 58 of the Bengal Survey Act, 1875 (Bengal Act V of 1875).

*Note 2.*—It has been held by the Board that as revisionary powers are the creation of the individual statutes, such powers should not be exercised by any authority in any matter in which the jurisdiction to exercise them has not been specifically conferred by law on such authority.

*Note 3.*—(1) Where specific provision for review has been made under any Statute such provision should be followed by the Revenue Officer whether exercising original, appellate or revisional jurisdiction. Where, however, the Statute does not confer any power upon the officer to review his own order he may exercise his inherent power to review his order when an application for review is made by any person considering himself aggrieved—

(a) by an order from which an appeal is allowed but from which no appeal has been preferred or

(b) by an order from which no appeal is allowed, and who, from the discovery of any new and important matter or evidence which, after the exercise of due diligence was not within his knowledge or could not be produced by him at the time when the order was made, or on account of some mistake or error apparent on the face of the record or for any other sufficient reason desires to obtain a review of the order passed-against him.

(2) There can be no review of an order passed on review.

*Note 4.*—(1) If there is statutory provision for appeal and limitation is prescribed by Statute for such appeal, then time cannot be enlarged on account of the review petition.

(2) In determining the question of limitation in admitting an appeal filed after the disposal of a review petition the following principle as laid down by the Judicial Committee of the Privy Council in *Brig. Indar Singh versus Kanshi Ram* (I.L.R. Cal., Vol. XLV, page 94) should be followed :—

For the exercise of the judicial discretion allowed by section 5 of the Limitation Act, 1908, to admit, for "sufficient cause", an appeal which would be otherwise barred as being out of time ..... the true guide is whether the appellant has acted with reasonable diligence in the prosecution of his appeal ; and he ought to be deemed to have so acted where after deduction the time spent in prosecuting with due diligence a proper application for review of judgment, the period between the date of the decree appealed from and the date of presenting the appeal does not exceed the period prescribed for preferring an appeal. ]

**87.** When there is no provision of law as to the period within which appeal to the Board, or application to the Board for revision, must be preferred, such appeal, or application should be preferred within one month of the date of the Commissioner's order appealed against, deducting the time occupied in obtaining a copy of the order. To enable the Board and other appellate authorities to calculate this deduction, the direction in Section II, Rule 1 15, must be carefully observed. The Board has a discretion to admit an appeal or application for revision preferred after one month when no period has been fixed by law.

Limit of time of appeal or application for revision to Board.

**88.** When the period within which Commissioners are authorised to receive appeals or applications for revision from the orders of their subordinates is not regulated by law such appeals or applications for revision should ordinarily be rejected if not made within one month from the date of the order appealed against. Commissioners have, however, a discretion to depart from this rule. A Commissioner in dealing with appeals pending against his orders as Collector, may, and should take up the appeals when he thinks there are sufficient grounds for reviewing his former orders, and in other cases forward them, without requiring a further stamp from the appellant, to the Board, as though they were appeals from his orders as Commissioner.

Limit of time of appeal to Commissioner.

When the period within which the Collector is authorized to receive appeals from the order of a Deputy Collector is not regulated by law, such appeals should ordinarily be rejected if not made with 15 days from the date of the order appealed against. The Collector has however a discretion to depart from the rule.

**89.** Petitions of appeal presented to a Commissioner for the purpose of being forwarded to the Board must be prepaid by postage stamps affixed to the open envelope containing the petition.

Postage of appeals to be prepaid.

**90.** In all cases in which the Board has the power of revision, the petitions for revision must be addressed to the Board direct.

Revisional petition to the Board.

**91.** In all appeals to the Board, the subject matter of which can be referred to a particular law, as, for example, questions relating to partitions, settlements, etc., the appellants are required to state specifically in their petitions the clauses and sections of the law under which they have a right of appeal, and petitions which do not contain this information are to be returned for amendment. The same rule applies to petitions for revision.

Sections of the law conferring the right of appeal to be quoted.

Copy of order to be filed.

**92.** With every appeal, or petition for revision, whether to the Collector, Commissioner or the Board, an authenticated copy of the order appealed against or referred for revision must be filed.

Pleader, etc., to give grounds of appeal and certificate.

**93.** In every case in which the petition is presented by a pleader or revenue agent, the grounds of appeal shall be drawn and signed by a pleader or revenue agent, who at the foot of the petition of appeal, shall subscribe the following statement :—  
"I certify that I have examined the record in this case, and that, in my opinion, there are good grounds, as above set forth, for this appeal; and having prepared it, I undertake to appear and support the appeal before the Appellate Court."

Certificate by a pleader, etc., subsequently engaged.

**94.** In every case in which the petition of appeal is presented by the party in person or by his recognised agent, not being a pleader or revenue agent, and a pleader or revenue agent is afterwards retained by such party to support his appeal, the pleader or revenue agent, before being allowed to appear to support the appeal, shall subscribe and file in Court the following statement, which shall be annexed to the petition of appeal:—

"I certify that I have examined the record and the grounds of appeal in this case, and that, in my opinion, the grounds of appeal are good, and I undertake to appear and support them before the Appellate Court."

Duty of officer admitting appeal

**95.** When an appeal is admitted, the officer admitting the appeal should state distinctly on what point or points (if any) he requires a report.

Nature of report required from Commissioner.

**96.** Whenever a Commissioner is called on to report upon a petition of appeal against, or for revision of, his orders, he is expected to draw the report up himself, and not to require the Collector to do so. In submitting such reports, Commissioners are always to preface their remarks by a short and clear narrative of the facts, to enable the Board to understand the allegations and answers which follow. The report itself is to be made in double column, the allegations of the appellant being stated in order, in the left hand column, and the Commissioner's remarks upon, or reply to, each allegation being entered in the right hand column, opposite to the allegation to which they refer. When the petition to be reported on is in English and is written on only one side of the paper, the allegations made therein should ordinarily be answered, one by one, on the reverse or blank side of the original petition. This procedure will save both time and paper, and may also be adopted by officers subordinate to the Commissioner. Records are not to be sent up unless they are specially called for by the Board. When there is a reference to a

particular paper or document, either in the allegations of the petition of appeal or in the replies to them, it will be sufficient to submit a copy. When records are submitted to the Board, the important papers should be marked, and a list thereof appended to the report.

Unless otherwise directed by the Board, proceedings are not to be stayed either in appellate or revisional cases.

**97.** (1) The Board will not interfere with the orders of the local authorities till notice has been served on the respondents who are entitled to be heard in appeal. When a date of hearing is fixed by the Board, the notice informing the respondent of the date of hearing should be served on him at the expense of the appellant through the Collector or by the Board's office where he has a Calcutta agent (barrister, vakil or revenue agent) and the proof of service should be filed with the record.

Notice to respondent.

(2) A similar notice of the date of hearing should also be served on the appellant or his Calcutta agent unless either was present when the Member fixed the date. In cases where the Calcutta agent only is to receive this notice from the Board's office, it should be served on him through the post in duplicate and he should be requested to sign and return one copy to the Board.

(3) The notice should be in English when it is served in Calcutta or in cases where either party is a European. In all other cases the notice should be in vernacular of the district to which the parties belong.

(4) A copy of the cause list hung up at the Board's office is to be sent to the Vakils Library in the High Court.

**98.** A notice is to be suspended in the court-room of every Commissioner to the effect that when appellants before the Board are not present or represented, their appeal will, unless strong grounds for interference are shown in the petition, be struck off in default.

Notice to warn appellants.

**99.** On an order striking off an appeal being communicated to the Commissioner, that officer will cause a notice to be hung up in his office for one week, to the effect that the appeal has been struck off in default.

Publication of Board's order.

**100.** A copy of the above rules, both in English and the vernacular, should be kept suspended in a conspicuous place in the office of every Collector and Commissioner.

Rules to be in conspicuous places.



**SECTION II.**  
**Examination of Witnesses, Adjournment,**  
**Judgment, etc.**

Punctuality. **101.** The presiding officer of every Court must sit punctually at the hour appointed.

*Viva voce* examination in open Court. **102.** Every witness is to be examined *viva voce* in open Court in the presence of the presiding officer.

Exclusive attention of officer to evidence. **103.** The presiding officer must not be engaged in any other business whilst the examination of witnesses is going on, or whilst any documentary evidence is being read.

Interruption of examination. **104.** If at the time of the examination of a witness the presiding officer is compelled to attend to any other business of an urgent nature, the examination should be stayed, but such interruptions should be avoided as far as possible.

Memorandum of evidence. **105.** In all cases in which an appeal is allowed the presiding officer shall take down the evidence of each witness with his own hand in the language of the Court or in English, if he is sufficiently acquainted with that language. If for any sufficient reason the presiding officer is unable to take down the evidence himself, he must make a memorandum in his own handwriting of the substance of what each witness deposes. Such memorandum must be written legibly in the vernacular language of the presiding officer or in English, if he is sufficiently acquainted with that language; and it must be signed and dated by the presiding officer. It will form part of the record, and must always be sent up with the record to the Appellate Court in the event of an appeal.

Memorandum indispensable. **106.** Pressure of business is not admitted as an excuse for not making this memorandum; physical inability (the nature of which must be recorded) is alone admitted as an excuse. Where the presiding officer is unable to make a memorandum he shall cause it to be made in writing from his dictation in open Court.

Examination of witnesses and adjournment of hearing. **107.** After the examination of witnesses has commenced the trial is to be proceeded with until all the witnesses on both sides have been examined (those of the party upon whom the onus of proof lies being examined first, and then those of the opposite party) and an adjournment of the hearing must not be allowed, except for sufficient cause, which must be recorded.

Procedure when an important witness is absent. **108.** Cases may arise in which it may be necessary to adjourn the hearing owing to the unavoidable absence of an important witness. In such cases the evidence of

the witnesses in attendance must be taken and witnesses must not be detained, or required to attend again, unless for some special reason to be recorded.

**109.** Whenever an adjournment takes place, it is to be for as short a time as possible, regard being had to the circumstances under which the adjournment is granted.

Adjournments to be brief.

**110.** The day to which the case is adjourned and the reason for the adjournment must in all cases be stated publicly by the presiding officer in open Court.

Date and cause of adjournment to be stated in open Court.  
Adjournment list.

**111.** A list of all cases adjourned, and the day to which each case is adjourned, is to be affixed in some conspicuous part of the Court-house.

**112.** The Court, after the case has been heard, shall pronounce judgment in open Court, either at once or in accordance with the provisions of the rule next following.

Delivery of judgment.

**113.** If, after all the witnesses have been examined, the exhibits perused and the parties heard, by themselves or their pleader, the presiding officer is not prepared to deliver judgment he may postpone the delivery thereof until a future day, of which due notice must be given to the parties or their pleaders. The witnesses must not be detained.

Postponement of judgment.

**114.** The Presiding officer of the Court in which the judgment is delivered is held responsible if the decree, where a decree is passed, be not drawn up, within a reasonable time after the delivery of the judgment and if certified copies of both decree and judgment are not furnished within a reasonable time after application for the same and the production of the necessary stamps.

Preparation of decree.

**115.** The presiding officer is to make a memorandum on the decree or order in his own handwriting, of the date on which he actually signs it.

Date of signature.

**116.** Revenue Courts holding inquiries under Chapter XXXV of the Code of Criminal Procedure, 1898, are empowered to pay expenses to witnesses summoned by such Courts in accordance with the rules for the payment, on the part of the State Government, of expenses of witnesses by Criminal Courts.

Payment of expenses to witnesses.

**117.** A copy of these rules, together with a translation thereof in the vernacular of the district, is to be hung up in some conspicuous part of every revenue court at all times during the sitting of the court.

Rules to be hung up.

### **SECTION III—Exhibits**

**118.** The date on which any exhibit is filed in court should be noted upon it and authenticated by the initials of the presiding officer. Should the exhibit consist of

Filing and authentications of exhibits.

one or more pages, forming a portion only of a book, or bundle of papers tied or bound together, such page or pages alone need be attested.

Procedure as to return of documents.

**119.** Revenue officers are to be guided by Rule 9, Order XIII, Code of Civil Procedure, 1908, in regard to the return of original documents filed as evidence in suits or applications in their courts; that is to say, such documents may be returned without retaining copies when the time for preferring an appeal from the decision passed in the suit has elapsed; or, if an appeal has been preferred from such decision, then after the appeal has been finally disposed of. If the documents are returned earlier, copies must be kept—on stamped paper of eight annas if the original itself required no stamp duty, or if the duty with which it was chargeable did not exceed one rupee, under Article 24 of Schedule I, Act II of 1899 ; or on a stamp paper of one rupee in any other case under the said Article of the said Schedule.

Power-of-attorney.

**120.** When an application is made to receive back a document which has been filed in a case, or to receive any sum of money in connection with such case, and when such application is not made by—

- (1) the party in person, or
- (2) an agent holding a general power-of-attorney from the party, or
- (3) the vakil, mukhtar, or revenue-agent who was employed to conduct the case, the applicant must produce a duly stamped and registered power-of-attorney executed by the party, or by his agent holding a general power-of-attorney.

Spurious exhibits.

**121.** A Revenue officer should impound any paper filed in his court that he considers spurious or forged.

Mukhtarnama or Vakalatnama

**122.** A mukhtarnama or vakalatnama filed for the conduct of any case before a revenue court and duly stamped under Article 10, Schedule II of the Court-fees Act, 1870 (VII of 1870), may be held to convey authority for the taking back of any document which has been filed in the proceedings of the case or for the receipt of money by the person or agent holding the mukhtarnama or vakalatnama, provided that in such mukhtarnama or vakalatnama express authority to this effect be given to such person, and that such money has become receivable by the client in the ordinary course of the case.

Verification of vakalatnamas and mukhtarnamas on oath.

**123.** Vakalatnamas, whether executed by principals or their attorneys and agents, and mukhtarnamas under the authority of which vakalatnamas are executed, shall not be required to be verified on oath. The responsibility in regard to all such documents being properly and correctly executed shall rest entirely with the vakils

and pleaders or revenue agents. This rule does not apply to cases in which only mukhtars or agents are employed. In all such cases the mukhtarnama shall be verified on oath, except in the case of mukhtars or revenue agents duly certificated under any law for the time being in force. Vakils or revenue agents practicing before the Board shall note on their vakalatnamas the name of the mukhtars or other persons from whom the vakalatnamas are received.

**124.** All Revenue officers at out-stations will publicly impress upon pleaders or revenue agents of all grades a sense of their responsibility to the Courts in which they practice, in the matter of accepting vakalatnamas from parties themselves, or from persons professing to be authorized by special or general powers-of-attorney to act on behalf of other persons.

The Courts accept vakalatnamas on the responsibility of pleaders or revenue agents. A pleader or revenue agent accepting a vakalatnama purporting to be executed by his client in person is bound to satisfy himself that it was so executed. When it purports to be executed by a third party on behalf of his client, he is bound to ascertain that such person has been duly empowered by the client to appoint a vakil or revenue agent and has himself executed the vakalatnama.

#### **SECTION IV.—Revenue Agents**

[Revenue Agentship Examination has been discontinued under the provisions of the Advocates Act, 1961.]

#### **(Rules made by the Board under section 17 of the Legal Practitioners Act, XVIII of 1879)**

**125.** Any person who has been declared by the Examiners for the Mukhtarship Examination to be qualified for admission to that examination, such declaration being under the rules sent to the Judge, may present himself for examination for the office of Revenue Agent.

**126.** Any person without such certificate may be admitted to examination for the office of Revenue Agent if he can satisfy the Collector of the district that he possesses the following qualifications, viz. :—

First—That he is a person of good moral character.

Second—That he has passed the Entrance or Matriculation Examination of the University of Calcutta, Allahabad, Punjab, Madras or Bombay, or an examination for the time being recognised as equivalent thereto for the purposes of this rule.

Responsibility of pleaders or revenue agents re : Vakalatnamas.

Admission to examination for the office of Revenue Agent.

Age, education and character.

[N.B.—The examinations held in Bengal, which are recognized at the present time as equivalent to the Entrance or Matriculation Examination are—

- (i) —the B class final examination,
- (ii) the Senior Cambridge Local or the Senior Cambridge School Certificate Examination.]

Third—That he must be above the age of twenty years.

Notice to Collector.

**127.** Every candidate for examination for the office of Revenue Agent must, at least six weeks before the day fixed for the examination, give notice to the Collector of the district in which he resides of his intention to present himself at the ensuing examination by a petition containing the following particulars :—

- (1) Name of applicant for leave to appear at the Revenue Agent's j examination ;
- (2) father's name ; (3) place of residence ; (4) age ; (5) grounds upon which application is made ; (6) class of office in which he intends to practise ; (7) where educated and extent of education ; (8) references as to moral character.

Certificate to appear.

**128.** The Collector, if satisfied that the candidate is qualified for examination, will furnish the candidate with a certificate that he is qualified to present himself for examination.

Fee.

**129.** Before the date of examination every candidate must pay a fee of Rs. 5 to the Collector of the district, whose receipt for the same is to be endorsed on the certificate described in Rule 128.

Refund of fees.

**129A.** If a candidate, after having been found duly qualified and permitted to appear at the examination, is prevented from appearing for some unavoidable reason, the whole of the fee paid by him will be refunded.

These refunds will be sanctioned by the Commissioners of Divisions following the provision in Rule 283 of the Manual.

Calcutta.

**130.** Candidates residing in Calcutta must give the notice prescribed in Rule 127, and pay the fee prescribed in Rule 129, to the Collector of the 24-Parganas.

Examination.

**131.** The examination is held before such persons as the State Government may appoint to be Examiners under section 37, Act XVIII of 1879, and according to such Regulations as may from time to time be made by the State Government for conducting such examination.

Subjects, etc.

**132.** The following arrangements for the conduct of the examination have been sanctioned by the State Government:—

- (a) The examination will be held at each district head-quarters.

(b) The examination will be in the following subjects:—

(i) The following Regulation and Acts and all Regulations and Acts by which the same have been amended:—

Bengal Regulation XI of 1825  
Bengal Act XXXI of 1858  
Bengal Alluvion Act IV of 1868

} (Alluvion and Diluvion)

Bengal Act III of 1913 (Recovery of Public Demands)

Bengal Act IX of 1880 (Cess)

Bengal Act VIII of 1885 (Tenancy)

Bengal Act V of 1875 (Surveys)

Act II of 1899 } (Stamps and Court Fees  
Act VII of 1870 } omitting schedules)

Act XI of 1922 (Income Tax)

Act I of 1894 (Land Acquisition)

Bengal Act V of 1909 (Excise)

Bengal Act I of 1878 (Opium)

Bengal Act I of 1872 (Evidence)

Bengal Act XVIII of 1879 (Legal Practitioners)

Bengal Act I of 1885 (Ferries)

West Bengal Act XX of 1949 (Non-Agricultural Tenancy)

Bengal Act IV of 1944 (Agricultural Income Tax)

West Bengal Act XXI of 1948 (Land Development and Planning)

Bengal Act VI of 1941 (Sales Tax)

West Bengal Act XII of 1956 (Premises Tenancy)

Bengal Act I of 1899 (General Clauses)

West Bengal Act I of 1954 (Estates Acquisition)

(ii) Such portions of the Undermentioned Manuals as deal with the procedure in Revenue Courts in respect of matters to which the above Regulation and Acts relate :—

Survey and Settlement Manual

Certificate Manual

Cess Manual

Practice and Procedure Manual (Chapter IV only)

Government Estates Manual

## Land Acquisition Manual

Examination Committee.

(c) The examination of applicants for admission as Revenue Agents shall be held by a Committee composed of the Subordinate Judge, where there is no such officer, the Sadar Munsif, ex-officio, and a selected Deputy Collector at the headquarters of each district. The Deputy Collector should be selected from time to time by the Collector of the district as occasion may require. The selected Deputy Collector should, however, be one who has himself passed the Departmental Examination by the higher standard in compulsory subjects. The Collector or an Additional District Magistrate should also be an examiner, and one of these officers should alternately preside at each examination, in order to avoid the possibility of the examiners being divided.

Time.

(d) The examination shall be held once in each year on the second Monday in August or on such other date as the State Government may direct, and shall be by questions in writing.

Language.

(e) The examination shall be conducted in English or in the vernacular of the district at the option of the candidate,

Written questions.

(f) Previously to each examination the Board shall prepare written questions on the subjects mentioned in clause (b).

Two written papers.

(g) There shall be two written papers namely, one, containing ten questions on the Regulation and Acts mentioned in clause (b) above and the other containing six questions on the Manuals mentioned in the same clause. The former paper must be answered without books ; for the latter, books may be used. The number of marks to which each candidate shall be entitled for a full answer to each question shall be separately specified by the Board at the time of preparing the questions.

Marks.

(h) The aggregate number of marks for full answers to the whole of the ten written questions to be answered without books shall be one hundred and twenty, and that for correct answers to the questions to be answered with books shall be sixty.

Pass marks.

(i) To be entitled to pass, a candidate must obtain at least 50 per cent, of the full marks in each of the two written papers.

Grace marks not exceeding 10 in any proportion between the two written papers may be allowed by the Committee or the Board of Revenue, West Bengal, at its discretion. Grace marks awarded by the Committee in any case should be indicated clearly in the statement containing the results of the examination.

(j) The Collector on receiving the questions will keep them under lock and key, preferably in a safe, if available, till the day of examination.

Custody of questions.

(k) On the day of examination the Collector, if he is on the Examination Committee under clause (c), will himself take the questions into the examination room and give out copies to the candidates who elect to be examined in English. As it has been found impracticable to have translations made and printed in the vernacular with the necessary secrecy, the Collector assisted by the members of the Committee will translate the questions to the candidates who elect to be examined in the vernacular of the district. Should the Collector not be on the Committee, the Additional District Magistrate appointed an examiner under the above clause will undertake these duties.

Duties in examination room.

(l) The examination will be conducted in the presence of the Committee, who will, when the time allotted has expired, collect the papers and assign marks.

Examination in presence of the Committee.

(m) The number of marks to which each candidate is entitled will be determined by the Committee and recorded against each candidate's name by a member of the Committee in his own hand, the paper thus showing the marks being signed by all the members. Any correction of the figures must be initialed by a member. The Committee will then inform each candidate whether he has or has not passed the examination and will forward the paper containing the marks under a sealed cover to the Collector for transmission to the Secretary to the Board. When the results from all districts have been received, the Board will submit a list of the successful candidates to the State Government for publication in the gazette.

Award of marks.

**133.** Any person who passes the examination is entitled to admission as a Revenue Agent. He should apply for admission and enrolment to the Collector or the Commissioner in whose office he will ordinarily practice and should file with his application the certificate of the examiners and a certificate form bearing the stamp prescribed in the Second Schedule to the Legal Practitioners Act, 1879 (XVIII of 1879).

Enrolment and grant of first certificate.

A certificate authorising the holder to practice before the Chief Controlling Revenue-authority will be signed by the Secretary to the Board of Revenue.

A Certificate authorising the holder to practise before a Commissioner will be signed by the Commissioner before whom he ordinarily intends to practice and similarly a certificate authorising the holder to practice before a Collector. by the Collector before whom he ordinarily intends to practice.



A certificate under item (1) of the aforesaid Schedule entitles the holder to practice before any Commissioner and in any revenue office subordinate to a Commissioner, and one under item (m) to practice before any Collector and in any revenue office subordinate to a Collector in the presidency.

The certificate shall be in the following form :— Certificate No.

Pursuant to the Legal Practitioners Act, 1879, I hereby certify that having been admitted as a Revenue Agent \*before/after the first day of January, 1880, is entitled to practice as a Revenue Agent before in West Bengal and before any revenue officer subordinate to in West Bengal up to the end of the year 19 , now current.

Given under my hand the            day of            19

Secretary to the Board of Revenue, West Bengal /  
Commissioner / Collector.

**134.** To enable Revenue Agents to practice before a Settlement Officer or an Assistant Settlement Officer or a Superintendent or an Assistant Superintendent of Surveys, all such officers are declared to be subordinate to the Commissioner of the Division in which survey and settlement operations are going on at the time, so far as the practice of Revenue Agents is concerned.

**135.** Each issuing authority should keep a register of his own in the following form. A consolidated report about all Revenue Agents newly enrolled after the submission of the previous year's report should be sent in April each year to the Board for entry in its register in the form as in columns 1-8 of the following register :—

*Register of persons admitted and enrolled as Revenue Agents.*

1	2	3	4	5	6	7	8	Date of renewal in the year—					
								9					
								1936	1937	1938	1939	1940	1941

\*One of the words is to be omitted with reference to the provision section 10 of the Legal Practitioners Act, 1879.

Date of renewal in the year— 9										
1942	1943	1943	1944	1945	1946	1947	1948	1949	1950	1951

**136.** If any person, having passed the examination entitling him to be admitted and enrolled as a Revenue Agent, shall fail to apply for such admission and enrolment for a period of one year from the time of passing the examination, he shall not be admitted and enrolled unless by special order of the Board.

Delay in enrolment.

**137.** Any person who holds any appointment under the Government or carries on any trade or other business at the time of his application for admission as a Revenue Agent, must state the fact in his application for admission. The Board may refuse to admit such person, or may pass such orders on his application, as it thinks proper.

Appointment under the Government etc., before enrolment.

**138.** Any person who, after having been admitted as a Revenue Agent, accepts any appointment under the Government, or enters into any trade or other business, must give notice thereof to the Collector of the district for transmission to the Board, who may thereupon pass such orders as the said Board may think fit.

Appointment under the Government etc., after enrolment.

**139.** Collectors and Deputy Commissioners of districts are authorized to renew certificates entitling Revenue Agents to practice in the offices of Collectors and Deputy Commissioners and revenue offices subordinate to them. Commissioners are authorized to renew certificates entitling Revenue Agents to practice in the offices of Commissioners and revenue offices subordinate to them. All such certificates, whether taken out for the first time or renewed, shall be in force from the date on which they are taken out till the 31st December next ensuing.

Renewal of certificate.

**140.** An application from a Revenue Agent for enrolment or renewal of his certificate will be received on a plain paper.

Application for enrolment and renewal on plain paper.

**141.** Revenue Agents shall be required to renew their certificates before the first of February of each year, and those who fail to renew them by that date shall not be

Renewals to be annually reported to Board.

entitled to practice. The renewal of certificates should be granted by the authority before whom the Revenue Agent practices. A list containing the names of all Agents who have not renewed their certificates and are therefore not entitled to practice is to be affixed at the Collector's Commissioner's office in the first week of February, with an intimation that they are liable to penalties if found practicing without having renewed their certificates. The statement of the renewals of the certificates of Revenue Agents, required by section 18 of the Act, should be submitted to the Board in the form appended to this rule in the first week of April each year together with a list of those Agents who have not renewed their certificates up to the date of report. If any Revenue Agent, whose name appears in such list, shall subsequently take out a certificate during the year, his name shall be reported to the Board. But no certificate, which has been left unrenewed for more than three years, shall be renewed without the permission of the Commissioner of the Division in which the Revenue Agent's certificate was last renewed. It is not usual to grant a renewal of a certificate after several years have elapsed, unless very strong reasons for doing so are adduced and unless the applicant can show satisfactorily that he has kept up his acquaintance with the revenue laws and procedure, he must by required to pass the prescribed examination.

Serial No.	Number in the Register of the issuing authority	Name of Revenue Agent	Date of expiry of the last certificate	Date of renewal	Remarks
1	2	3	4	5	6

**141 A.** The appointment of a Revenue Agent in addition to a pleader cannot be authorised on the Vakalatnama appointing the latter; but only on a separate document drawn as a Revenue Agentnama.

**142.** All transfers of Revenue Agents from one district to another should be immediately notified to the Board, after the necessary inquiries have been made by the Collector of the district to which they transfer their practice.

Transfers.

**143.** The State Government has authorized Commissioners and Collectors and Deputy Commissioners to grant the general or special sanction necessary under the proviso of section 20, Act XVIII of 1879, before any person not an enrolled Revenue Agent, may commence and prosecute any business on behalf of another in a Revenue office. Great discretion must be used in granting such sanction, which should be accorded only in special and exceptional circumstances.

Discretion in granting general or special sanction in special and exceptional circumstances.

### **Rules for Revenue Agents' Clerks**

**144.** In these rules, the expression "recognized clerk" means a clerk employed by a Revenue Agent and permitted, as such, to have access to the revenue courts in which his employer is authorized to practice and to the offices attached thereto.

**145.** No Revenue Agent, who is not a mukhtar, shall employ more than one recognized clerk at one and the same time without the express permission of the Collector or such officer as the Collector may authorize to grant such permission.

**146.** No Revenue Agent, who is also a mukhtar, shall employ a recognized clerk in addition to the licensed clerk or clerks employed by him as mukhtar without the express permission of the Collector or such officer as the Collector may authorize to grant such permission.

**147.** The Collector shall maintain Register 7 (*vide* Register and Return Manual) of all recognized clerks employed in the district and to each recognized clerk shall be given under his orders a card in the form annexed to these rules. These cards (which shall be strictly non-transferable) shall be recalled for renewal at the close of each year.

**148.** The register prescribed by rule 4 shall contain the name, father's name and residence of each recognized clerk, the date of his registration, the name of the Revenue Agent by whom he is employed and his number in the register of Revenue Agents, the courts in the district in which his employer is authorized to practice, and a column for remarks. A copy of the register shall be supplied by the Collector at the commencement of each year to each Subdivisional Officer. Copies shall also, if necessary, be furnished to the various courts at the Sadar station.

**149.** No clerk employed by a Revenue Agent shall as such, be allowed access to any of the revenue courts of the district or to any of the offices attached thereto, unless he is for the time being a recognized clerk.

**150.** The Collector may, for the reasons to be recorded by him in writing, and after hearing the clerk in his defence if he so desires, order the removal from the

registers of any recognized clerk and the cancellation of his card and on the passing of such order, the clerk shall cease to be a recognized clerk. Every such order passed by the Collector shall be communicated to the Subdivisional Officer concerned, and necessary steps shall be taken for the alteration accordingly of the register and the copies thereof.

*Note.*—Proceedings taken against clerks under this rule are administrative and not judicial proceedings.

**151.** No person whose name has been so struck off the register or has been struck off a register maintained by the District Judge or District Magistrate under the order of the High Court contained in their letter No. 12, dated the 20th August 1909, shall be recommended for registration by any Revenue Agent at the same or any other station.

**152.** Within such period as may be fixed in this behalf by the Board after the commencement of these rules, every Revenue Agent practising in any of the revenue courts subordinate to the Board shall report to the Collector, the name of the clerk whom he desires to be recognized ; and the register shall, in the first instance, be prepared accordingly.

If a Revenue Agent desires to have the name of a recognized clerk included subsequently in the register he shall report to the Collector the name of the clerk whom he desires to be recognized and if the clerk is so recognized, the register shall be amended accordingly.

**153.** When submitting his report under rule 152 the Revenue Agent shall certify that the person or persons proposed is/are, to the best of his belief, fit to be so employed and will be employed *bona fide* in his own service and for the purpose of his legal business. No clerk registered as the clerk of one Revenue Agent shall do business in the courts, or offices thereof, on behalf of any other Revenue Agent.

**154.** If on the death, retirement, or dismissal of any recognized clerk a Revenue Agent wishes to entertain another clerk in his place, he shall apply for his recognition as required by rule 152, and the certificate required by rule 153 shall be furnished in regard to all such persons as may be recommended hereafter for recognition under these rules.

**155.** These rules shall apply *mutatis mutandis* to subdivision where the Subdivisional Officer shall exercise the powers of a Collector under them, subject to the control of the Collector.

**156.** Any person who acts as a clerk of a Revenue Agent without a card granted to him in accordance with the above rules shall be deemed to be a "tout" within the meaning of section 3 of the Act, and in this respect the provisions of section 36 of the Act shall apply.

Registered Clerk's Card No.\*

(Not transferable.)

This is to certify that

son of \_\_\_\_\_, now residing at \_\_\_\_\_,

is a recognized clerk employed by \_\_\_\_\_, Revenue Agent, and that

he is entitled to have access to \*\* \_\_\_\_\_ and to the offices attached thereto.

*Sherishtadar or  
Superintendent*

Dated the \_\_\_\_\_

\*Number to correspond with number in register.

\*\*To be filled up according to the circumstances of each case as the Revenue Officer may deem fit.

(Sharishtadar's Miscellaneous Branch file No. 144 of 1942 and C group,  
Miscellaneous Branch file No. 202 of 1943)

**Section V.—Fees of Advocates, Pleaders, Vakils, Attorneys, Mukhtars or Revenue Agents practicing in Revenue Courts and Offices**

In exercise of the authority vested in it by section 27 of the Legal Practitioners Act, XVIII of 1879, the Board fixes and regulates the fees payable upon proceedings in the revenue offices (in which costs are made payable by law) by and party in respect of the fees of his adversary's Advocate, Pleader, Vakil, Attorney, Mukhtar or Revenue Agent as follows :

**157.** The amount in respect of the fee of an adversary's Advocate, Pleader, Vakil or Attorney shall be allowed according to the following scale, viz :—

In proceedings before the Board—not exceeding Rs. 100.

In the office of a Commissioner of Revenue—not exceeding Rs. 80.

In the office of a District Officer—Rupees 4 to Rs. 16.

In the office of a Deputy Collector—Rupee 1 to Rs. 10.

**158.** If several persons who have a joint or common interest succeed upon a joint contention or upon contentions substantially the same, not more than one fee shall be allowed, unless the presiding officer shall otherwise order, for reasons which

Fee of Advocate,  
Pleader, Vakil or  
Attorney.

When the defence is joint or common.

shall be recorded. If only one fee be allowed, the presiding officer shall direct to which of the persons so succeeding it shall be paid, or shall apportion it among them in such manner as he shall think fit.

When several persons make separate defences.

**159.** If several persons who have separate interests, setup separate and distinct contentions, and succeed thereon, a fee for one Advocate, Pleader, Vakil or Attorney for each of the persons who appear by a separate Advocate, Pleader, Vakil or Attorney may be allowed in respect of his separate interest.

Undefended cases.

**160.** If any proceeding, application or claim in any office is unopposed, the amount to be paid as the fee of the adversary's Advocate, Pleader, Vakil or Attorney shall ordinarily be calculated at one-half the sum at which it would have been charged had the case been defended.

Revivals or re-hearings.

**161.** In proceedings for, or consequent upon, the revival or re-hearing of a case, the fee of an Advocate, Pleader, Vakil or Attorney, if allowed to the successful party, shall be fixed by the presiding officer of the office at an amount which shall not exceed one-half of the amount that would have been allowed by these rules in case of an original decree. The fee allowed in respect of the revival or re-hearing will be irrespective of any fee which may be included in any costs, in respect of the original proceeding, which may be adjudged to the successful party by the order in view.

Appeals.

**162.** The amount to be allowed on account of the fees of an adversary's Advocate, Pleader, Vakil or Attorney in an appeal shall be calculated on the same scale as in original proceedings, and the principles of the above clauses as to original proceedings shall be applied, as nearly as may be, to appeals.

Discretionary power.

**163.** If, in any instance, the payment of fees according to preceding rules 158 to 162 shall not appear to the presiding officer of any revenue office to be just and equitable, he may exercise his discretion in allowing the fee of the adversary's Advocate, Pleader, Vakil or Attorney in such manner as may appear just and equitable, but not so to exceed the scale laid down in Rule 157 in the case of any Advocate, Pleader, Vakil or Attorney, to whom he may allow a fee.<sup>1</sup>

Fees of Mukhtar or Revenue Agent.

**164.** The fees payable in respect of the employment of a Mukhtar or a Revenue Agent shall be calculated by deducting one-fourth from the fees which would have been payable under these rules in respect of an Advocate, Pleader, Vakil or

---

<sup>1</sup> Board's Notification No. 895 1/2 A., dated 7th March 1911, published in the *Calcutta Gazette* of 29th March 1911, and two preceding issues.

Attorney, provided that no fees shall be made payable under these rules in respect of the employment of any Mukhtar or a Revenue Agent in any proceeding in which fees are made payable in respect of the employment of an Advocate, Pleader, Vakil or Attorney.

**165.** In any proceeding in which the presiding officer may consider that an Advocate, Pleader, Vakil or Attorney has been unnecessarily employed and that the employment of a Mukhtar or a Revenue Agent would have been sufficient, the presiding officer may order that the fees payable under this rule in respect of the Advocate, Pleader, Vakil or Attorney shall be calculated as if the person employed had been a Mukhtar or a Revenue Agent.

Calculation of reduced fees.

**Section VI.—Rules for the service of Processes of the Revenue and Criminal Courts served through the Collectorate or Subdivisional Nazarat.**

The following notices issued by the Commercial Tax Directorate should now be regarded as revenue processes for the purpose of section VI of the Bengal Practice and Procedure Manual, 1940, and served through the Collector's/Deputy Commissioner's Process serving staff like other revenue processes :—

- (1) Notices in forms F and G under rules 23 and 26 respectively of the Bengal Motor Spirit Sales Taxation Rules, 1941
- (2) Notices in forms VII, VIII and I under rules 17, 22 and 23 (1) respectively of the Bengal Raw Jute Taxation Rules, 1941.
- (3) Notices in forms V, VI and VII under rules 23, 24 and 25 respectively of the West Bengal Sales Tax Rules, 1954.
- (4) Notices in forms 3 and 4 under rule 9 of the Central Sales Tax (West Bengal) Rules, 1958.

*N. B.*—Extracts of the portions of these rules which concern the public should be prepared in English and in the vernacular. One copy in English and one copy in the vernacular should be kept suspended in some conspicuous place in the offices of the Collector, Deputy Collector, and Nazir respectively, where they can be read by the general public,

**A.—FEES**

**166.** Fees for executive revenue processes shall be levied according to: the scale noted below. Processes which may still be issued by Collectors of districts in their judicial capacity and processes issued by the Criminal Courts in the case of

Scale of fees, including railway fare, boat-hire, demurrage, etc.



offences other than those for which police officers may arrest without a warrant, when served through the Collectorate or Subdivisional Nazarat, should be charged for according to the High Court's rules issued respectively under clauses 1 and 2, section 20 of the Court-fees Act, 1870 (VII of 1870) in force at the time being, the peons employed for the service of such judicial processes being, however, those on the Collector's permanent (executive) establishment, or "occasional peons," as may be found expedient :—

(a) For each executive revenue process, whether directed to one or more persons, where such persons reside in the same village—Rupee one and . 12 NP.

(b) Where process issues against persons in different villages a separate fee must be charged for service in each village.

(i) Separate fees of .75P. need not, however, be charged on sale proclamations in certificate cases served at Thanas and the Collector's Court but the process fees for the service of such proclamations at the property and the *malkachary* should be levied on the basis of places and not of persons, i. e., for more than one process one fee of .75 P. is chargeable if they all relate to one place or village but separate fees of .75 P. each are chargeable if the processes relate to separate places.

(c) Throughout, or in any part of, the localities mentioned in the schedule annexed to this rule and for the period of the year during which travelling except by boat is, in the opinion of the District Officer, impracticable, the fees chargeable for the service of processes shall be increased in the manner and to the extent provided hereinafter in order to provide for payment of the boat-hire or ferry-toll rendered necessary by the state of the country—

(i) the increased charge for boat-hire shall be as stated against each district or locality mentioned below and shall be paid in court-fee stamps along with the process-fees. The charges should be reconsidered at intervals by the light or experience :—

	Paise		Paise
24-Parganas . .	24 P.	Murshidabad . .	. 6 P.
Nadia	6 P.	Hooghly (Arambagh subdivision and the char khas-mahals in police-stations Mogra and Balagarh in the Sadar subdivision). .	12 P.
Malda	6 P.	West Dinajpur . .	25 P.
Tippera	19 P.		

(ii) At the discretion of the Collector boats for the transport of process-serving peons may be maintained and manned at the expense of the State Government: or the boat-hire payable to process-servers may be calculated according to a daily allowance or a mileage rate.

(iii) Provision shall be made in the budget of every district for the amount of boat-hire estimated to be required for the year under the above provisions and the expenditure shall be drawn on monthly contingent bills by the Deputy Collector in charge of the process-serving department after checking the peons' diaries.

(iv) In districts or parts of districts in which boat-hire forms a large part of the cost of executing processes, certificates for sums below Rs. 5 should not be made between 1st June and 1st December unless the demand would otherwise be barred by limitation. This prohibition does not apply to districts'in which boats are required all the year.

Schedule referred to in Clause (c) above	
Districts	Local area
Nadia	The whole district.
Murshidabad	Ditto
24-Parganas	.. Sadar, Basirhat and Diamond Harbour subdivisions.
Malda	.. The whole district.
Hooghly	.. Arambagh subdivision and the char khas-mahals in police-stations Mogra and Balagarh in the Sadar subdivision.
West Dinajpur	.. Balurghat subdivision.

(d) The postal charges on all processes, notices, and such other documents as are issued from any judicial or revenue courts, and are required to be transmitted by post, are to be paid by service postage stamps, without any additional charge being levied from the parties at whose instance the processes are issued.

(e) If a peon is detained at the place of service for more than 24 hours at the request of the persons at whose instance the process was issued, or of his agent, such person or agent must pay then and there demurrage at .75 P. a day. Unless this demurrage is paid the peon must decline to wait. No demurrage is to be charged if the delay was not due to the person requiring the process or to his agent.

(f) Fares for journeys made by process-serving peons by rail and steamer should be paid out of contingencies instead of being levied from the parties concerned.

Peons should, however, be directed to travel by rail or steamer only in cases, in which the District Officer considers that this will result in a gain in efficiency. Journeys performed by Nazirs for execution of warrants in certificate cases should, however, be regulated by the ordinary rules of travelling allowance of Government servants, their travelling expenses being charged against the grant for travelling allowance.

#### **B.—NUMBER OF PEONS**

**167.** Only as many salaried peons should be entertained as can be kept fully and regularly employed, and no more. The average number of original processes which a permanent process-server is to serve annually in each district is shown in the statement in Appendix A. The number of permanent peons to be employed in each district has been calculated accordingly. But each Collector should check the numbers by the actual work performed, and the sanctioned staff should on no account be exceeded without report to the State Government, Any temporary influx of work presenting itself during the absence of all the permanent peons should be entrusted to occasional or temporary peons.

**167A.** (1) District Officers are competent to sanction the employment of temporary process-servers in their offices and in the subdivisional offices under them, subject to the following conditions :—

(a) that the allotment sanctioned to the District Officer concerned is not exceeded;

(b) that no additional process-server is entertained unless the average number of processes served per peon, excluding those served by hanging on the office notice boards during the past 12 months, exceeded the prescribed standard by 20 per cent.; and

(c) that the average number of days per mensem spent by the sanctioned process-serving establishment on duty outside the headquarters during the past three months is not less than 20.

(2) The following theoretical example will explain when and what extra temporary staff can be entertained having regard to the fact that the prescribed standard number of processes to be served by each peon varies from district to district :—

In a district in which the sanctioned strength of processes servers is 20 and the standard number of processes to be served is 600, if, during the past 12 months, the average number of processes served per man, excluding those served by

Salaried and temporary peons.

Power of District Officers to employ temporary process-servers.  
Government orders Nos. 8358-8362-Mis., dated the 26th June 1935.)

hanging on the office notice boards, has reached 720, the total number of processes served would be about 14, 400.

The number of processes to be served according to the standard is 12,000, so there is an excess of 2,400 processes. The maximum number of temporary process-servers that could be entertained in the circumstances stated above, subject to due compliance with the other conditions would be 2,400 + 720 or 3.

(3) Every time temporary process-servers are sanctioned a certificate should be recorded by the District Officer in the sanctioning order to the effect that all the conditions laid down by the State Government have been fulfilled.

**168.** The interpretation of the term "Original Process" which is given in notes 1-3 under Rule 997 at pages 398-401 of the Civil Rules and Orders, Vol. 1 of 1935 as inserted by correction ship No. 383 has been adopted for Revenue Processes, and according to it, for the purpose of estimating the work actually done and the cost incurred by peons, all copies of a process of the same description in one and the same case (whether it be a summons, warrant, notice, etc.) served in one village or town by a process-server at one and same visit, shall be reckoned as one original process ; while copies served in the same village or town on separate visits, or in different villages or towns, shall be reckoned as so many original processes as the number of different villages or towns on separate visits to the same village or town. Thus where five copies of a process in one and the same case are served on five different persons in the same village in one visit by a process-server, this will be reckoned as a service of five original processes.

Definition of original process.

Three processes will be counted for each emergent process.

Each day on which a peon is occupied in keeping custody of attached movable property, standing crops or of a person under arrest, or in taking records, letters, etc., from one station to another, should be reckoned as service of three original processes.

#### **C.—PAY OF PEONS.**

**169.** Process-serving peons who are in substantive service on the 21 st July, 1931 should be paid at the rate of Rs. 65—1—85 a month in the "A") class districts comprising Calcutta, Howrah Sadar, Alipore Sadar and Darjeeling and at the rate of Rs. 65—1—85 a month in the other districts.

Rate of pay of Permanent peons.

Any deviation from this rule will require the previous sanction of the State Government.

Rate of pay of temporary peons.

**170.** Occasional or temporary peons should be paid at the rate of Rs. 65 a month. In the "A" class districts comprising Calcutta, Howrah Sadar. Alipore Sadar and Darjeeling no compensatory allowance shall be allowed in addition to pay. No occasional peon is, however, to be employed on any account if a salaried peon is available. With this proviso the peons are to be employed in regular turn, i.e., upon a process offering, the peon who has been longest in waiting is to be employed on its service, unless for some special reasons, to be recorded on each occasion by the officer at the head of the office, it is considered expedient to employ a particular peon out of his turn.

#### **D.—CONTROL OF PEONS**

Supervision of peons by Nazir and of Nazir, by Collector.

**171.** Every effort is to be made to serve as many processes as possible by each peon so as in every way possible to economize the labour of the peons. The Nazir is to be held personally responsible that this is done.

The Collector should exercise a careful supervision over the Nazir's employment of the process-serving establishment.

Filling up vacancies.

**172.** Upon a vacancy occurring in the ranks of the permanent staff of peons, it should be filled in by transfer of the most meritorious of the occasional peons, due regard being had to seniority.

**173.** *Cancelled.*

#### **E.—DUTIES OF PEONS**

Peons how to be employed.

**174.** The peons entertained under these rules are not to be employed upon any duty but the service of processes ; when not employed in serving processes, process-serving peons should be employed in miscellaneous work in the courts and offices.

Appointment and qualification of peons.

**175.** The appointment of every peon, whether salarie or occasional, must be entered in Register 30—"Peons." Each peon must wear a badge bearing the number of his name in that register, and none but men who are able to read and write should be employed. The duties of the peons employed in serving processes for the realization of money are laid down in detail in Rule 277, Chapter VII of this Manual.

To keep diaries.

**176.** Every peon, when employed on process-serving duty, must keep a diary of his proceedings in the form given in Appendix B to this chapter. The diary forms should be in loose sheets which should be kept in the Nazir's office. A separate diary form should be used for each journey and the diary must be delivered to the

Nazir immediately on the return of the peon from a journey. The records of each month should be kept separately for each peon, and should be stitched together at the end of every month, so that a complete month's diary of each peon can be filed as a voucher for the entries in Register 44 (*Vide* Register and Return Manual). The record of a month shall consist of the diaries delivered to the Nazir within the month and a month's work as shown in Register 44 shall consist of the work entered in such diaries. As soon as the entries in Register 44 for the preceding month have been made the Nazir will put up Register 44 within the diaries of the preceding month to the Deputy Collector in charge of the Nazarat.

The Deputy Collector will scrutinize the entries in Register 44 and enter with his own hand in the remark Column 20 of Register 44, censures and praises.

(1) There is no objection to censuring and praising the same peon during one month if his work justifies this.

(2) The commonest faults are :—

Delay in service of processes.

Delay in return to office.

Delay in submission of diary.

Small percentage of personal service.

Submission of false report.

(3) The work which deserves praise more than any other is the successful execution of distress warrants. High percentage of personal service also deserves praise.

**177.** Every peon must also, after completion of any duty connected with a process, take action in accordance with the rules incorporated in Rule 179 of this chapter.

**178.** Every peon should always have by him an extract copy, in the vernacular, or the rules on the service of process, etc. A copy should also be kept, suspended on a board, in a conspicuous place in the Nazir's office. Commissioners should see that these rules are carefully attended to, and Collectors should hold their Nazirs responsible that they are strictly obeyed.

Rules regarding service of processes to be used.

#### **Rules regarding the service of processes by Peons, Dafadars and Chaukidars**

**179. (1)** A notice or process shall be served by delivering a copy of it to the person addressed. If the person is literate he shall be required to sign the original as an acknowledgment of receipt. If he is illiterate his thumb impression should be taken

on the back of the original process in the presence of at least one person whose name and address should be noted. The serving officer shall then make a report on the back of the original process in the manner directed in instruction No. 11. If the person addressed is temporarily absent from home the serving officer shall, if possible, go again and make every endeavor to serve the process on him personally.

*Note*—A chaukidar unable to sign his name should not be employed in process serving.

(2) If the person refuses to sign or give his thumb impression on the original process but wants to retain the copy it shall not be made over to him but shall be served in the manner prescribed in Rule 4 below.

(3) In case the person is not known to the serving officer the name and address of the person, on whose identification service is effected, shall be stated in the report.

(4) If the person refuses to receive the process he shall be informed verbally of the nature, e.g., that it is a summons to appear before a court as a witness or as accused or defendant and a copy of the process shall be affixed to the door of his residence in the presence of two witnesses whose names and addresses shall be mentioned in the report.

(5) If after due and reasonable enquiry the person addressed cannot be found, service shall be effected on an adult male member of his family in the manner indicated in sub-rules (1) to (4).

(6) If the person addressed in the process has a place of residence but neither he nor any male member of his family can be found, a copy of the process shall be affixed to the door of his residence in the presence of two witnesses whose names and addresses shall be recorded in the report.

(7) If the person addressed has no place of residence and he cannot be found, these facts shall be stated in the report together with the names and addresses of at least two persons from whom the facts are ascertained. If the person addressed has ceased to live at the place, his present address, if procurable, should be reported. If he be living in a big town the name of the street or mahalla and the number of the house should be reported.

(8) If the person addressed is dead, the date of his death shall be stated in the report and, in the case of a process of the revenue court, the names and

addresses of his heirs shall be stated, and the process should be returned unserved. If any of the heirs is a minor, the name and address of his guardian shall be stated.

(9) If the issuing court directs that service shall be effected in any manner other than that described in the foregoing instructions, the serving officer shall comply with the directions of the court and shall state in the report the date, time, place and manner of service, and the names and addresses of two persons present whose signature or thumb impression, as the case may be, should be taken on the back of the original process.

(10) If the process is addressed to more than one person, the report shall describe the manner of service on each person.

(11) A report of service shall be recorded by the serving officer on the back of the original process stating (i) the date, time and place of service, (ii) the manner of service and (iii) the name and address of at least one person present at the time of service.

The signature and designation of the serving officer shall be appended to this report.

*Note*—If the serving officer is unable to write the report it may be written for him by any other person who shall record his own name and address below the signature of the serving officer.

(12) The serving officer shall then return the process to the Nazarat from which it was received.

In the case of service through Union Boards the serving officer shall return the process to the President who, after examining the report to see that service has been properly effected, shall after administration of solemn affirmation as required and provided for in sub-rule (13) below, forward the same to the Nazarat.

(13) On all processes issued by Criminal Courts and on other processes which contain a direction that an affidavit of service is required, an affidavit to the effect that the statement in the report is true in all particulars should be solemnly affirmed by the serving officer before an officer competent to administer such affirmation who shall then sign and seal with the seal of his office an endorsement to the following effect :—

"Solemnly affirmed before me by \_\_\_\_\_ that  
the statement in the above report is true in every respect."



Presidents of Union Boards are authorised to administer oaths or solemn affirmations for this purpose in cases of all processes other than those issued under the Code of Criminal Procedure, 1898.

Affidavits on criminal processes can be sworn or affirmed only before a Magistrate. The members of a Union Bench are not individually Magistrates and an affidavit can be made before them only when they sit together as a Bench. When the swearing of an affidavit before a Magistrate or Bench would involve serious delay or inconvenience, the processes, after service, and necessary endorsement, shall be returned to the Nazarat in the manner laid down in sub-rule (12), without any affidavit.

(14) Processes shall be served and returned as speedily as possible.

Presidents of Union Boards should endeavour to return them the day after receiving them.

#### **F.—MODE OF BRINGING THE FEES AND CHARGES TO ACCOUNT**

**180.** Revenue and criminal process-serving establishments have been amalgamated under the orders\* of the State Government, and the amalgamated staff has been placed under the control of the Collectorate Nazir.

**181.** Fees for revenue executive processes when repaid should be paid in stamps, the applications for processes in such cases being stamped. Where post-payment is allowed, and the fees are paid in stamps, the Nazir's kaifyat, or report, will be stamped; if paid in cash, the Nazir, having received the amount, will buy the stamps and affix them to his report. The stamps in all cases must be punched in the presence of, or by, some responsible officer.

**182.** In the case of processes for dues to the Government, as specified in the statement in Appendix C, prepayment of the fees should not be required, as such prepayment causes loss to the Government when recovery is not made from the judgment-debtors, but the fees, when recovered, should be expended in the purchase of the stamps to be attached to the record as provided for in the preceding rule.

Processes for the recovery of sums due to private individuals such as zamindars or proprietors of wards, attached or encumbered estates, or to public bodies, or municipalities as specified in the statement in Appendix C, should have the fees prepaid in stamps, to be affixed to the application for process as provided in the

Amalgamation of revenue and criminal process-serving establishment.

Fees to be paid in stamps.

Fees when to be prepaid and when not.

preceding rule. In such cases all recoveries from the judgment-debtors will be credited in cash to the department on whose behalf the certificates were issued.

As the statements referred to above may not be complete, the general principle must be observed for any case not provided for in it viz. that for dues to the Government prepayment of process-fees is not necessary, but that, it is compulsory in all other cases, when the State Government only acts for individuals or public bodies.

**182A.** The Collectorate Nazarat staff should, when called upon, execute distress warrants under section 46(3) of the Indian Income-tax Act, 1922. The fees for the service of the warrants should be realized in stamps and thus automatically credited to the State revenues.

\*No. 871 J.—D. dated the 15th October 1892. No. 5702J., dated the 30th November 1896.

**183.** As a check against any omission on the part of the Nazir to attach stamps to the records in cases in which pre-payment of the process-fees is not made, and the fees are subsequently recovered from the judgment-debtors, no record is to be accepted in the record-room without the process-fee stamps, unless it bears a *certificate-under the signature of the Deputy Collector or other gazetted officer supervising the Nazarat* that the process-fee could not be recovered from the judgment-debtor. The officer signing the certificate must, in every case, satisfy himself that the process-fee has not been, and could not be, recovered.

Omission to attach stamps to records.

**184.** As prescribed in Rule 264, Chapter VII, a printed counterfoil receipt duly filled in and signed by the Nazir or other officer receiving the process-fees, whether in Court-fee stamps or in cash, must be given to every person paying the fees.

**185.** A notice should be framed and suspended in the Nazir's office, stating that the Nazir has strict orders to give printed counterfoil receipts for process-fees paid in Court-fee stamps, or in cash, to all applicants for such receipts, and that hereafter any one paying in money on account of process-fees without such a receipt will do so at his own risk.

Receipts for process-fees paid.

**186.** The following are the expenses which have to be borne in connection with the service and execution of processes:—

Expenses connected with processes.

(a) Peons and other officers employed in the service and execution of process, their pay, rewards and pensionary allowances.

(b) The Nazir or other supervising officers, and the establishment employed in arranging, registering, and executing process, and in controlling the establishment of peons,—their pay and pensionary allowances. If the Nazir or other officers are partly employed in other work, then only that portion of their whole pay and pensionary allowances should be taken which represents the portion of the time occupied in the duties above enumerated.

(c) Office contingencies and cost of stationery, peons' badges, and other miscellaneous expenditure in connection with process-serving.

(d) Travelling allowances, boat-hire and other similar expenses incurred in performing the duties except when the Nazir or other supervising officer is deputed specially at the request of any party or authority, in which case travelling allowance should be realised from such party or authority.

With reference to pensionary charges, it has been decided that the liability for pension in respect of the menial establishment employed in connection with the service of processes should be taken at-1/6th of the total expenditure on account of their pay as laid down in Article 770(c) of the Civil Service Regulations while that in the case of the clerical establishment similarly employed should be calculated in accordance with the procedure laid down in Appendix 27 (Annexure II) of the Fundamental and Subsidiary Rules.

**187.** Registers 43, 43A and 44 (*vide* Register and Return Manual) must be kept up in each district and subdivisional Nazarat. These will enable the Collector to draw up annually a debit and credit account showing the working of the process system in the revenue office. This account must be furnished to the Board through Commissioners simultaneously with the annual Land Revenue Report.

**188.** Processes for the realisation of money should not be entered in Register 43, but in a separate Register 43 A (*vide* Register and Return Manual). This will facilitate the work of supervision and inspection of the service of these processes which are of comparatively greater importance than ordinary processes.

The clerk in charge of Register 43A shall sign his name in column 17 of the register after comparing the entry in column 16 with the entries in the carbon receipt-book used in realizing the amount.

#### **G.-PROCEDURE FOR THE SERVICE OF FOREIGN PROCESSES**

**189.** The following procedure is prescribed for the treatment both at the sadar and at subdivisions of foreign processes (*i.e.*, processes received from courts or offices other than those of the receiving Collector or Subdivisional Officer).

**190.** It is contemplated that foreign processes shall be sent direct to the subdivisions from issuing offices and not through the district headquarters. All processes, when served, are to be returned direct to the issuing officer.

**191.** All processes issued by administrative officers to any district, the vernacular of which differs from that in which the process is written, should invariably be accompanied by a translation in English.

**192.** The issuing office will enter the processes in Register 11 (*vide* Register and Return Manual) and will then fill up in duplicate using pen, carbon paper (the entries being made vertically) the appropriate columns of the Form A in Appendix D and send the processes with both copies of the form to the Deputy Collector in charge of the Nazarat of the district or subdivision in which the processes are to be served. The village and thana must be specified clearly in each process.

**193.** All subsequent communications in regard to the processes should similarly be addressed to the Nazarat Deputy Collector.

**194.** If any foreign processes sent for service are addressed to any officer other than the Nazarat Deputy Collector, that officer on receipt should make them over at once *en bloc* to the Nazarat Deputy Collector. The expression "Nazarat Deputy collector" will include a Sub-Deputy Collector when the officer in charge of the Nazarat is a Sub-Deputy Collector.

**195.** The Nazarat Deputy Collector on receipt of the processes will initial and date the duplicate slips and will make over one of them with the processes to the Nazir, taking the Nazir's initials with date on both copies in the space provided at the foot of the form for "date of receipt of processes by receiving Nazir with initials." The other copy will be handed to a clerk (who must not in any way be connected with the Nazarat), who will place it in a guard file which is to be entitled Register II A. (*vide* Register and Return Manual), entering a consecutive page number on each list as it is placed in the file. This guard file is intended to serve as a check on the Nazir in the same way as Register 11 does in the case of home processes. The Nazir and his subordinates should not at any time be allowed access to it.

**196.** The Nazir will keep a separate volume or part of Register 43 and Register 43A for foreign processes. As soon as he receives the processes with the list in

Form A in Appendix D, he will enter the processes in the appropriate register and at the same time enter in column 2 of Form A opposite each process the number assigned to it in his register. If the process is entered in Register 43A the letter A should be added to the number in column 2. He will then return the duplicate slip to the clerk in charge of Register 11A (the guard file) who will put the date and his initials in the space provided at the foot of the form for "date of return of duplicate form by Nazir to clerk in charge of Register 11 A," and will then copy into column 2 of the duplicate in the guard file the Nazir's Register numbers. He will then put up both copies to the Nazarat Deputy Collector, who, after due examination and comparison, will sign the acknowledgment at the foot of the duplicate returned by the Nazir, at the same time initialling the copy in the guard file. The clerk will then send the duplicate signed by the Deputy Collector to the English Office for return to the issuing office.

**197.** The Nazir will return foreign processes after service direct to the issuing officer with the slip in duplicate using pen carbon paper in Form B in Appendix D, leaving column 3 blank. One copy will be retained by the issuing officer and placed in a guard file, and the second copy will be returned by way of acknowledgment to the Nazir of the district of service who will keep all such acknowledgments in a guard file. The clerk in charge of Register 11A will, once a week, on a day to be appointed by the Nazarat Deputy Collector, go to the Nazir's office and fill up column 3 "date of return" "after service or failure of service" of the duplicate Form A in the guard file by referring to column 15 of Register 43 or column 14 to Register 43A, as the case may be. This will not be a difficult task since there is a separate volume of each register for foreign processes and the numbers in the Nazir's Register will have been entered in column 2 of the form. Column 3 of Form B is to be initialled in the office of original issue by the muharrirs to whom the processes are distributed on return after service.

**198.** The Nazarat Deputy Collector will be responsible for the due carrying out of the above procedure, and must especially see that the processes are promptly entered, served and returned.

**199.** He must every week, on the day following that on which the clerk fills up column 3 of the guard file duplicate, compare the entries in the slips in the guard file with those in the Nazir's Registers and take necessary action in regard to any mistakes or delays discovered.

**Section VII.—Rules for service of processes issued from and through the  
Revenue Courts of His Exalted Highness the Nizam of Hyderabad.**

**200.** In its No. 2922 T.R., dated the 17th October 1906, the State Government has approved the following instructions for the guidance of Revenue Officers in West Bengal in regard to service, through the Revenue Courts of His Exalted Highness the Nizam of Hyderabad, of processes issued by Revenue Courts in Bengal, and in regard to the service, through the Revenue Courts of this Government, of processes received from the Government of His Exalted Highness the Nizam of Hyderabad. The Superintendents of the Customs Department of His Exalted Highness the Nizam's Government are to be deemed to be Revenue Courts for the purposes of these instructions. These Superintendents are empowered to issue summons for the attendance of persons residing in British India.

*Note.*—The term "processes" includes summonses and notices, but not warrants of arrest or attachment.

**(I) PROCESSES ISSUED BY THE REVENUE COURTS IN WEST BENGAL,  
FOR SERVICE IN HYDERABAD.**

**201.** All processes issued by the Courts in this Province and intended for service in His Exalted Highness the Nizam's Dominions shall be forwarded direct to the office of the District Talukdar within whose local jurisdiction the person concerned resides.

**202.** Processes issued by the Revenue courts in Bengal and intended for service in such Courts in His Exalted Highness the Nizam's Dominions, the language of which is other than the language of the Court issuing the process, shall be accompanied by a translation in English or in Urdu.

**203.** No remittance, except as provided for in Rule 205, on account of fees for the service of processes shall accompany such processes, but a note shall be entered thereon that the necessary fee has been levied and this shall be attested by the signature of the Revenue Officer and the seal of the Court issuing the process.

**204.** On processes to be forwarded to His Exalted Highness the Nizam's Dominions for service, the fees prescribed by the rules in force for processes to be served within Bengal shall alone be levied and credited to the State Revenue.

**205.** When the process issued for service in His Exalted Highness the Nizam's Dominions is for the appearance of any person as a witness, the amount of *bhatta*

and travelling allowance he is entitled to under the rules in force, shall be remitted with the process, either in postage stamps, currency notes or by money-order.

**(II) PROCESSES RECEIVED FROM HYDERABAD FOR SERVICE  
THROUGH THE REVENUE COURTS IN BENGAL**

**206.** Any processes that are forwarded by the Courts in His Exalted Highness the Nizam's Dominions to any District Collector for service in West Bengal, shall be duly served by the District Revenue Court, as if such processes had been originally issued by that Court, and shall be returned direct to the Courts issuing them.

**207.** The Revenue Courts in West Bengal receiving processes for service from such Courts in His Exalted Highness the Nizam's Dominions, shall accept the certificate endorsed on the process by the Court issuing the same as sufficient proof that the proper fee for the issue thereof has been paid and shall deliver such process to the proper officer of the Court for service and shall return the process to the Court by which such process was transmitted with the endorsement of the process-server, showing in what manner service has been effected, and if service has not been effected, the reason for the non-service, and such endorsement shall be verified by the oath or affirmation of the process-server.

**208.** The papers, etc., referred to in Rule 207 above, shall be transmitted to the Court which issued the process by British Post "Service Bearing" and the cover shall be franked by an officer of the Court.

**Section VIIA.—Service of processes through Dafadars and  
Chaukidars.**

**208A.** Where processes are served by dafadars and chaukidars under Rule 40 of the rules under the West Bengal Village Self-Government Act, 1919, regarding the control, appointment, discipline, etc., of dafadars and chaukidars published in notification No. 2197P.J., dated the 21st May, 1920, or under Rule 139 of the Chaukidari Manual, the following executive instructions shall be followed : —

(1) The party applying for a process shall state the name and number of the union as well as the village for each person on whom the process is to be served and the information shall be checked from the list of all mauzas, union by union in the district, which should be kept in each Court as well as in the Nazarat.

(2) In the Nazarat there should be kept a list of unions and the postal address of the President. This list should be kept always corrected up to date and should be

mounted on cardboard. The Circle Officer should be responsible for maintaining the correctness of all entries on the list relating to his circle. The list should be complete for all the unions in the district.

(3) Before a process is sent out for service, through a Union Board, it should be entered in the Nazir's register 43 (Revenue) or H. C. Form No. M 43, as the case may be.

(4) These registers should be maintained, union by union, the same and number of the union being entered in column 11 ; and the processes should be numbered serially for each union having the number of the processes as numerator and the number of the union as denominator. The name of the village and police-station should be stated in column 6 and the date of despatch by post should be entered in column 10. The headings of the columns should be changed accordingly. The name of the President is not required in the registers.

(5) In the Nazarat an endorsement should be stamped on the reverse of each process to be served through a Union Board. It should be in Bengali and to the following effect :—

"Forwarded to the President of \_\_\_\_\_ Union Board for favour of service through a dafadar or chaukidar and return to the Nazarat Deputy Collector not later than

Nazarat Deputy Collector.

For this purpose a rubber stamp should be designed and procured.

(6) A cover in which processes are despatched should be addressed as follows:—

The President.

*Amuk* union board.

*Tamuk* post office.

(7) To enable the Nazir to prepare bills for the remuneration of Union Boards for service of processes, all processes must pass through the Nazir and be entered in his registers as directed above. Processes should, never, be sent by bench or departmental clerks direct to a President. Separate volumes of Register 43 should be kept for processes served through Union Boards and processes served by peons. Home and foreign processes should also be entered in separate volumes.



(8) Processes issued from district headquarters for service in the sadaf subdivision should be treated as home processes, and those for service in outlying subdivisions as foreign processes.

(9) No home process (whether revenue or judicial) shall be issued for service otherwise than through the Nazir. The question as to whether the service is to be effected through a Union Board or through a peon will be determined in accordance with the Statutory Rule 40 relating to dafadars and chaukidars.

(10) Under rules 192-194 foreign revenue processes have to be sent by the clerk of the issuing court direct to the officer in charge of the Nazara of the subdivision in which the processes are to be served. The latter will return them after service direct to the issuing court.

(11) Foreign criminal processes will, on receipt, be entered in register 42(M) by the Judicial Peshkar and then sent to the Nazarat for service. The Nazir after entering them in Register 43 will arrange for their service.

(12) Immediately on receipt or return of a process an officer of the Nazarat should write in ink his initials and the date on the back of the process.

(13) To ensure prompt return of processes after service addressed envelopes with the words "On His Majesty's Service only" inscribed thereon should be sent to the Presidents who will return the processes in those covers by post "bearing." These envelopes should not, however, be used for Union Board correspondence or for any other purpose.

(14) The Nazir should periodically put up the process register for inspection to the Deputy Collector in charge of the Nazarat, who should enquire into the cause of delay in the case of processes not returned within the prescribed time and take steps, where necessary, through the Circle Officers of the unions concerned, for the prevention of such delays in future.

(15) The bills for processes served will be drawn up in accordance with Statutory Rule 44. One consolidated bill may be made for all the Union Boards, but details should be given in the bill union by union. In each sadar and subdivisional office the bill should include remuneration of all Union Boards to which processes have been sent from that office for service. The amounts should be sent to the fund of each board concerned by money-order for payment to the chaukidars and dafadars at the next pay parade.

(16) The remuneration of Union Boards for process serving is debitable to "19—General Administration—District Officers' general establishment—Contingencies—Process-serving charges."

(17) Where the system of serving processes through chaukidars and dafadars is in force, the number of process-serving peons should be reduced, and no temporary or permanent vacancies in the cadre of peons should be filled up and no additional peons employed without the previous sanction of the Commissioner.

(18) The service of processes is now one of the duties of chaukidars and dafadars and they can therefore be paid short or no remuneration for bad work. It is, therefore, prescribed that a deduction to the amount of not more than one anna per process may be made for bad work. The deductions made shall be covered by drawing and paying to the Union Board concerned the amount due for processes *minus* the amount of such deductions, if any. Under Rule 23 of the Union Board Manual, Volume II, the remuneration for processes will be paid quarterly by the Nazarat Deputy Collector who will forward a list of process served during the quarter. When forwarding this list it will be noted in the remarks column, in respect of which processes a portion of the remuneration has been withheld. The Union Board will then be in a position to know which dafadars or chaukidars should receive short or no remuneration.

#### **SECTION VIII—Miscellaneous.**

**209.** Revenue petitions shall be received in open court daily at such hours as may be prescribed for the purpose—

(a) In districts where it is inconvenient for the District Officer to receive all revenue petitions himself, he may authorize the gazetted officer in charge of the several departments to take the petitions which have reference to those departments, with the exception of appeals which must be presented to the District Officer. The departmental officers will submit to the District Officer, as soon as possible, such of the petitions received by them as may be found to require his orders.

(b) Besides appeals, all miscellaneous petitions shall be received by the District Officer himself, who shall also be prepared to take such petitions relating to the several departments as the petitioners may desire to present to him direct.

(c) When petitions a/e presented, the clerk in attendance shall soil them, separating routine petitions from others. Those petitions which are not mere routine shall be at once read to or by the gazetted officer receiving the petitions and orders

passed on them. If the routine petitions are few, orders shall be passed on them then and there, but if they are numerous, they may be taken to the office and the orders written up there. No petition or application of any sort is to be received which is not so written as to be readable by any person acquainted with the character.

(d) In the case of petitions referred to the office, or other officers for report or explanation arrangements must, as far as possible, be made to ensure that orders are passed on them in open court on the day following that on which the petitions were received.

(e) Petitions are to be entered in the appropriate register in accordance with Rule 210 of this section.

(f) It is to be notified to the public that on the back or at the top of each petition its subject should be given as briefly as possible.

(g) The foregoing rules do not cancel the provisions made in Rule 276 of the Records Manual, 1911, in regard to application for information or copies.

**210.** (1) Petitions are to be entered in the Case Register of the subjects to which they relate.

Entry of petitions in register.

(2) Register 27 is restricted to petitions which—

(a) do not initiate any case,

(b) refer to a case already instituted.

(3) Petitions for which any other register is provided are not to be entered in Register 27.

**211.** Revenue Officers can require solemn declarations only in cases required by law to be conducted under the forms of judicial procedure in public court, and in cases in which authority to administer an oath is expressly provided by law.

Oaths.

**212.** All general powers-of-attorney authorising agents to act in any revenue office, and on the behalf of any one, are to be produced in original, if required. A copy of each general power is to be filed in the Collectorate. A file of the copies is to be maintained, with an index cover showing (a) the serial number, (b) the names of the parties (the principal and the attorney), and (c) the date of execution.

Powers-of-attorney.

**213.** (a) If the original power is registered or authenticated by a registration officer, and the copy is certified by a registration officer, no further verification is necessary. Such copies will be made and granted under rules of the Registration Department for the grant of copies.

Verification powers-of-attorney.

(b) If the original is registered or authenticated as above but the copy is not certified by an officer of the Registration Department, the copy must be compared and certified by the Sarishtadar or Superintendent. Such copies are to be made by the parties themselves on the cartridge paper sold at the Collector's office for petitions.

(c) If the original is not registered or authenticated as above, the copy must have the attestation of the Sarishtadar or Superintendent, the attorney himself, two witnesses, and the District or Subdivisional Officer. These copies are to be made as in the case last-mentioned.

Not to be attested.

**214.** The law does not require any Court, Judge or Magistrate to attest powers-of-attorney, and such documents; nor does it, except in the case mentioned in section 85 of the Indian Evidence Act, 1872 (Act I of 1872), attach any peculiar efficiency to such attestations, as compared with attestations by private witnesses. If, however, the attestation of any Court, Judge or Magistrate is desired in any case, the application should be complied with on payment of the fee of Re. 1 which should be levied by affixing an adhesive court-fee stamp of that value.

Registration of powers.

**215.** When an agent acting under a general power-of-attorney institutes a suit on behalf of his principal, such general power-of-attorney must be registered in the Court, or a copy thereof must be filed with the record. A general power-of-attorney held by a vakil does not exempt him from the obligation of filing a vakalatnama bearing the usual court-fee, when he conducts a suit on behalf of his principal professionally and not merely as an agent.

**215 A.** For the withdrawal of deposits of landlords' fees under the Bengal Tenancy Act, 1885, a sole landlord or a co-sharer landlord can appoint a pleader, mukhtear or revenue agent to represent him in a revenue court in a particular case by executing a vakalatnama or mukhtearnama which should bear a court-fee stamp of Re. 1 under Article 10, Schedule II of the Court Fees Act, 1870. If the power gives authority to receive money and grant receipts on behalf of the clients the fees should be paid to the holders of the power. Such a vakalatnama or mukhtearnama gives authority only for one particular application. But a single application for withdrawal of fees may include an unlimited number of items of fees, provided they relate to the same property and the same interest in such property.

**215B.** The vakalatnama or mukhtearnama is necessary only when *the* application for withdrawal is made through a pleader, mukhtear or revenue agent. If the sole

landlord makes the application personally, no vakalatnama or mukhtearnama is required ; nor is a vakalatnama or mukhtearnama required when the application is made by the landlords' agent under rule 28(1) of the rules under the Bengal Tenancy Act, 1885. The agent must be duly authorised in this behalf by a power-of-attorney and if such agent happens to be a pleader or mukhtear or revenue agent he will require no separate vakalatnama while acting as an agent by virtue of the power-of-attorney.

The instrument appointing a common agent under section 99A of the Bengal Tenancy Act, 1885, should also be a power-of-attorney and should bear a stamp of Rs. 7.50 P. under Article 48(d), Schedule I of the Stamp Act, 1899.

All agents and common agents duly authorised by powers-of-attorney to receive landlords' fees should be registered in the Collector's office. Attached to the register should be a guard file of powers-of-attorney (or certified copie; of the originals).

#### APPENDIX A

Statement showing the average number of original processes which a permanent process-server is to serve annually in each of the following district in West Bengal.

<i>Burdwan</i>			<i>Jessore</i>	
Sadar ..		900	Sadar ..	750
Kalna ..		800	Bongaon	700
Katwa ..		800	Jhenidah	700
Asansol ..	<i>Bankura</i>	900	Magura Narail	800
				700
Sadar ..		900		
Vishnupur		800		
	<i>Midnapore</i>		<i>Khulna</i>	
Sadar ..		800	Sadar ..	900
Contai ..		800	Bagerhat	750
Tamluk ..		800	Satkhira	750
Ghatal ..		600		
Jhargram		600	Sadar ..	<i>Murshidabad</i>
	<i>Hooghly</i>		Kandi Lalbagh	1,000
				1,000
Sadar ..		850 900	Jangipur	1,000
Serampur				
Arambagh	<i>Howrah</i>	700		
Sadar ..		1,000		<i>Nadia</i>
Uluberia		800	Sadar ..	850 800
	<i>Birbhum</i>		Kushtia	
			Ranaghat	850
Sadar ..		900	Meherpur	800
Rampurhat	<i>24-Parganas</i>	800	Chuadanga	800
Sadar ..		1,000		
				<i>Dacca</i>
Sealdah		900		
Diamond Harbour ..		900	Sadar ..	1,050

Barrackpore		1,000	Manikganj	800
Barasat		900	Munshiganj	650
Basirhat		750	Narayanganj	850
	West Dinajpur			Darjeeling
Sadar ..	..	800	Sadar ..	650
Balurghat .		700	Kurseong	800 650
			Siliguri ..	
	Malda		Kalimpong	500
Malda (Sadar)		900		Tippera
	Jalpaiguri		Sadar ..	800
Sadar		750	Chandpur	850
Alipur Duars		750	Brahmanbaria	700

### APPENDIX B Peon's Diary

[INSTRUCTIONS:—Halts and the reasons for them should be recorded in Column 20. All payments made and details thereof should also be shown in Column 20.]

1	2	3	4	5	6	7	8	9	10	Other processes (duplicates only)					16	17	18	19	20
										11	12	13	14	15					
Date of journey	From	To	Distance in miles.	Serial number of warrant in Register 43A	Warrants executed fully	Warrants executed partially	Warrants not executed	Serial number of other processes in Register 43	Other processes carried (original only)	Requiring personal service	To be served otherwise	Served personally	Served otherwise	Unserved	On whom served	Date on which returnable	Date of actual return to the Nazir	Amount of process fee and other dues realized	Remarks

### APPENDIX C

List of dues which are recoverable in West Bengal under the certificate procedure provided by the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913).

Number and year	Short title	Section	Nature of due	Enactment where published
1	2	3	4	5
Ben. Reg. 2 of 1793	The Bengal Land-revenue Regulation, 1793.	33' ..	Fine imposed on land-holder, tenant or native officer, for neglecting to attend before Board of Revenue when required to do so.	Bengal Code, Vol. I
Ben. Reg. 2 of 1794	The Bengal Native Revenue-officers Regulation, 1794.	13 <sup>1</sup> ..	Arrears due from proprietors or farmers of land and payable to a <i>tahsildar</i> or other officer appointed by the Provincial Government to collect them.	Do
Ben. Reg. 12 of 1817	The Bengal Patwaris Regulation, 1817.	32' ..	Fine imposed on proprietor or farmer neglecting to attend, or to furnish accounts or information, before a Collector or other officer, when required to do so.	Do
Ditto •	Ditto	36' ..	Sums adjudged by the Collector in favour of a <i>patwari</i> , and fines imposed under the Regulation.	Do
Ben. Reg. 2 of 1819	The Bengal Land-revenue Assessment (Resumed Lands) Regulation, 1819.	13(5)'	Fine imposed on proprietor or farmer for neglecting to attend or to furnish accounts or documents before Collector or Commissioner, when summoned to do so.	Do
Ditto	Ditto ..	14 <sup>1</sup> ..	Fine imposed on <i>zamindar</i> or other person resisting process.	Do

<sup>1</sup>See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913), Sch. I.

Number and year	Short title	Section	Nature of due	Enactment where published
1	2	3	4	5
Ben. Reg. 7 of 1822	The Bengal Land-revenue Settlement Regulation, 1822.	230?)'. .	Money awarded under this Regulation.	Bengal Code, Vol. I.
Ben. Reg. 6 of 1825	The Bengal Troops Transport Regulation, 1825.	4 <sup>1</sup>	Fines imposed under this Regulation.	Do
Ben. Reg. 9 of 1825	The Bengal Land-revenue Settlement Regulation, 1825.	5(70)'. .	Expenses of witnesses, and costs adjudged by Revenue authorities.	Do
Act 20 of 1848 ..	The Bengal Landholders' Attendance Act, 1848.	1 <sup>1</sup>	Fine imposed on proprietor or farmer of land neglecting to attend, or to produce accounts or documents, before Collector, when required to do so.	Bengal Code. Vol. I.
Act 12 of 1850 ..	The Public Accountants' Defaults Act. 1850.	4 <sup>1</sup>	Loss or defalcation in the accounts of a public officer.	Central Acts, Vol. I, BC, 1938, p. 60
Act 32 of 1855 ..	The Bengal Embankment Act. 1855.	11(2)'. ..	Sums due under this Act ..	Do., p. 118
Act 13 of 1857 ..	The Opium Act, 1857	16 <sup>1</sup> ..	Balances due from cultivators or <i>inahtos</i> or intermediate managers.	Bengal Code, Vol. I.
Act 11 of 1859 ..	The Bengal Land-revenue Sales Act, 1859.	23'	Balance of arrears of revenue after sale of estate or tenure.	Do
Ben. Act 5 of 1864	The Canals Act. 1864	8 <sup>1</sup>	Sums due in respect of farm given under this section.	Bengal Code, Vol. II.
Ben. Act 7 of 1868	The Bengal Land-revenue Sales Act, 1868.	2	Balance of arrears of revenue, after sale of estate or tenure. Sums awarded as compensation under this section.	Do

'See the Bengal Public Demands Recovery Ac. 1913 (Ben. Act 3 of 1913), Sch. I.



Number and year	Short title	Section	Nature of due	Enactment where published
1	2	3	4	5
Ben. Act 6 of 1870	The Village-chaukidari Act, 1870.	53 to 55'	Assessment on <i>Chaukidari Chakran</i> lands.	Bengal Code. Vol II.
Act 7 of 1870	The Court-fees Act, 1870, as amended by Act 11 of 1899, S. 2.	19J'	Court-fee on probate or letters of administration where value of property underestimated or too low a fee paid.	Bengal Code, Vol I.
Ben. Act 5 of 1875	The Bengal Survey Act, 1875.	20, 29, 57'	Amounts due to the Collector under this Act.	Bengal Code, Vol. 11.
Ditto	Ditto	55'	Fines imposed under Section 51, 52 or 53 of this Act.	Do
Ben. Act 3 of 1876	The Bengal Irrigation Act, 1876.	42' ..	Expenses of removal or modification of obstruction to river, stream or natural drainage course.	Do
Ditto	Ditto	73' ..	Dues under Part V of this Act (Village Channels).	<b>Do</b>
Ditto	Ditto	85' .	Arrears of water-rate, sums due to the Government on account of collections of water-rate, and sums due to any person on account of water-rate.	Do
Ditto	Ditto	95' ..	Cost of removal of obstruction or repair of damage.	Do
Ben. Act 7 of 1876	The Land Registration Act, 1876.	82'	Amounts due to the Collector under this Act.	Bengal Code, Vol. II.
Act I of 1878	The Opium Act, 1878	23,24 25'	Dues under this Act	Bengal Code, Vol. 1.

<sup>7</sup>See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913), Sch. I.

Number and year	Short title	Section	Nature of due	Enactment where published
1	2	3	4	5
Act 16 of 1878	The Indian Forest Act, 1878.	82 <sup>1</sup> ..	Money payable to the Government under this Act or rules made thereunder, the price of forest produce, and expenses incurred under the Act.	Central Acts. Vol. VIII. p. 382.
Act 6 of 1879	The Elephants Preservation Act, 1879.	10 <sup>1</sup> ..	Fees payable under licenses granted under this Act.	Central Acts. Vol. II. p. 534.
Ben. Act 9 of 1879. .	The Court of Wards Act, 1879.	23 A <sup>1</sup> ..	Arrears of Government revenue which accrued while an estate or a share or part of an estate was under the charge of the Court of Wards.	Bengal Code. Vol. II.
Ditto	Ditto	29' ..	Expenses incurred by Collector in preservation of property.	Do.
Ditto	Ditto ..	34 A <sup>1</sup> ..	Expenses incurred under section 31, 32 or 33 of the Court of Wards Act, 1879.	Do.
Ditto	Ditto	46' ..	Sums due to Court of Wards . .	Do.
Ditto	Ditto ..	65 A <sup>1</sup> ..	Expenses incurred by Court of Wards after release of property.	Do.
Ben. Act 9 of 1880. .	The Cess Act, 1880 . .	40A <sup>1</sup> ..	Road cess or Public Works cess on tenures in Government estates.	Do.
Ditto	Ditto	49	Road cess or Public Work cess paid by shareholder in excess of his share.	Do.
Ditto	Ditto ..	98'	Amounts due to Collector under the Act.	Do.

<sup>1</sup>See the Bengal Public Demands Recovery Ac. 1913 (Ben. Act 3 of 1913), Sch. 1.

Number and year	Short title	Section	Nature of due	Enactment where published
I	2	3	4	5
Ben. Act 2 of 1882. .	The Bengal Embankment Act, 1882.	70 <sup>1</sup> .	Sums due under this Act ..	Bengal Code, Vol II.
Act 19 of 1883 ..	The Land Improvement Loans Act, 1883.	7	Loans made under this Act ..	Central Acts, Vol. III, pp. 176-177.
Act 12 of 1884 ..	The Agriculturists Loans Act, 1884.	5 <sup>1</sup>	Loans made under this Act ..	Central Acts. Vol. 111. p. 221.
Ben. Act 1 of 1885	The Bengal Ferries Act. 1885.	12 <sup>1</sup> .	Sums due by lessee of tolls of public ferry.	Bengal Code, Vol. II.
Act 8 of 1885	The Bengal Tenancy Act, 1885.	114 <sup>1</sup> ..	Expenses of proceedings under Chapter X of the Act (Record-of-rights and Settlement of Rents).	Bengal Code. Vol. I.
Ditto	Ditto ..	58 <sup>1</sup>	Recovery of fines and compensations.	Do.
Act 11 of 1922 ..	The Indian Income-Tax Act, 1922.	46(2) <sup>1</sup> . .	Sums payable in case of default	Central Acts, Vol. VII p. 349.
Ben. Act 3 of 1895. .	The Land Records Maintenance Act, 1895.	30,31, 321	Expenses of proceedings under Chapter X of the Bengal Tenancy Act, 1885 (Record-of-rights and Settlement of Rents).	Bengal Code, Vol. III.
Ben. Act 5 of 1897 . .	The Estates Partition Act, 1897.	108 <sup>1</sup> .	Sums ordered under this Act to be paid.	Do.
Act VI of 1898	Indian Post Office Act, 1898.	47	Recovery of postal money-order paid to a wrong person.	Central Acts Vol. IV p. 402.
Act 2 of 1899	The Indian Stamp Act, 1899.	48 <sup>1</sup> .	Dues and penalties in respect of instruments not duly stamped.	Bengal III Code, Vol. I.

<sup>1</sup>See the Bengal Public Demands Recovery Act, 1913 (Bfn. Act 3 of 1913), Sch. I.

Number and year	Short title	Section	Nature of due	Enactment where published
I	2	3	4	5
Act 2 of 1899	The Indian Stamp Act. 1899.	48	Amount payable on composition of Offence punishable under this Act.	Bengal Code Vol. II.
Ben. Act 5 of 1909 . .	The Bengal Excise Act, 1909.	89 <sup>1</sup> ..	All excise revenue, any loss that may accrue when taking action under S. 45 and all amounts due on account of contract.	Bengal Code Vol. III.
Ben. Act 2 of 1912 . .	The Bengal Mining Settlements Act, 1912.	10 <sup>1</sup> ..	Expenses incurred for the purposes of the Act.	Do.
Ben Act 5 of 1914 . .	The Chittagong Port Act, 1914.	113 <sup>1</sup> ..	All fees and sums due on account of property vested in Commissioners and all arrears of tolls, dues, rates and charges.  'Balance of arrears of revenue, after sale of estate or tenure. 'Arrears of revenue due from a farmer.  'Money due from the sureties of a farmer in respect of the revenue of the estate farmed by him.	Do.

<sup>1</sup>See the Bengal Public Demands Recovery Ac. 1913 (Ben. Act 3 of 1913), Sch. I.

Number and year 1	Short title 2	Section 3	Nature of due 4	Enactment where published 5
			<p>'Fees or costs awarded by a Revenue authority under any law or any rule having the force of law.</p> <p>'Arrears of revenue or rent payable to Government.</p> <p>'Arrears of rent, or of other demands recoverable as rent, due in respect of property under the charge of or managed by the Court of Wards or the Revenue authorities on behalf of a private individual.</p> <p>'Sums payable to an Officer of the Crown or to any local authority in respect of which the person liable to pay the same has agreed that they shall be recoverable under the certificate procedure.</p>	

<sup>1</sup>See the Bengal Public Demands Recovery Ac. 1913 (Bn. Act 3 of 1913), Sch. I.

**APPENDIX D**

**FORM A**

**Form for despatch and acknowledgment of processes**

The under mentioned processes are forwarded to the Deputy Collector in charge of the Nazarat in the District/Subdivision of.....for favour of early/ immediate service and return. He is requested to be good enough to sign the acknowledgment below and return it to this office.

District from which despatched 1	Court or office 2	Department 3	Signature and designation with date of despatching officer 4

Number assigned to processes in Register 11 of issuing office 1	Number in receiving Nazir's Register 43 or 43A and initials of Nazir 2	Date of return after service or failure of service 3	1	2	3	1	2	3

Note.—The headings of the subsequent series of columns numbered 1, 2, 3 will respectively be the same as those of the first three columns.

Date of receipt by Nazarat Deputy Collector with initials 1	Date of receipt of processes by receiving Nazir with initials 2	Date of return of duplicate form by Nazir to clerk in charge of Register IIA, with initials. 3

I acknowledge that I have received the above processes on They have been entered in Register 43/43A with the serial number noted above.

District  
Date

*Signature of Deputy Collector in charge of Nazarat*

**FORM B**  
**Form of return processes**

From  
Name  
Address  
Date of despatch  
To  
Name  
Address

The processes entered below and on the reverse which were received for service are herewith returned. It is requested that the processes may be compared with this slip and the slip returned duly signed without delay.

*Signature of Officer despatching the slip.*

Number assigned to processes in Register 11 of Issuing office	Number in receiving Nazir's Register 43 or 43 A	Muharrir's Initials	Number assigned to processes in Register 11 of issuing office	Number in receiving Nazir's Register 43 or 43A	Muharrir's Initials.
1	2	3	1	2	3

I acknowledge that I have received the above-named processes on the

*Signature of Officer returning the slip*

Date of despatch of this acknowledgment  
Date of receipt back in the first office of issue

Number assigned to processes in Register 11 of Issuing office	Number in receiving Nazir's Register 43 or 43A	Muharrir's Initials	Number assigned to processes in Register 11 of issuing office	Number in receiving Nazir's Register 43 or 43A	Muharrir's Initials
1	2	3	1	2	3

I acknowledge that I have received the above-named processes on the

*Signature of Officer returning the slip*

Date of despatch of this acknowledgment  
Date of receipt back in the first office of issue

**CHAPTER V**  
**Office Practice and Routine**

**216.** The time observed in all Government offices through out West Bengal shall be Indian Standard Time and the hours of work in all Government offices shall be as follows :—

Hours of attendance.

Week days	10a.m. to 5 p. m.
Saturdays	10a.m. to 1-30 p.m.

In the district of Darjeeling, the hours of work shall be :—

	Week days	Saturdays
Summer months . . .	10 a. m. to 4-30 p. m.	10 a. m. to 1-30 p. m.
Winter months . . .	10-30 a. m. to 4-30 p. m.	10-30 a.m. to 1-30 p. m.

In districts other than Darjeeling the Head of the office may, at his discretion, alter the closing hour on week days during winter months from 10-30 a.m. to 4-30 p.m. provided the office starts there at 9-30 a.m.

The existing practice of holding courts and offices in the morning in hot weather, *i.e.*, between the 15th March and the 30th June, the exact dates being settled by the District Magistrate in consultation with the District Judge in the districts of Burdwan, Bankura, Midnapore and Birbhum and at Arambagh in the District of Hooghly and Purulia should continue, the hours of work being then fixed from 6-30 a.m. to 12 noon.

**217.** All revenue officers shall keep a diary in the form prescribed by the High Court in their Circular Order<sup>2</sup> No. 8 and General Letter No. 6 of the 10th September 1892, and shall insert therein on the cause list, immediately after the list of criminal cases, statement showing the details of the different kinds of revenue work done during the day and the time occupied by it.

Diary to be kept.

For example—

Land acquisition case No. . . .	1—2 p.m.
Certificate work . . .	2—3 p.m.
and so on.	

**218.** In case diaries, maintained by revenue officers, a list of the year's holidays should be posted on the inside of the cover, and at the end of each month the clerk concerned should note in the diaries each of the days in the next month but one that is a holiday. Care should be taken to see that cases are not fixed for hearing on holidays or on the last Saturday in a month.

Case diaries.

<sup>2</sup> Published at page 824, Part I of the Calcutta Gazette of the 31st August 1892.



Seat of officers.

**219.** Should a case be inadvertently fixed for hearing on the last Saturday of the month and the parties attend, it must be heard on that day, as the last Saturday is not a holiday if there is work remaining to be done.

**220.** When a case is sent to a kanungo, khasmahal tahsildar or other officer for report, whether after local inquiry or not, a copy of the heading of the order-sheet and of the last order entered on it should be kept by the peshkar of the Court or office concerned on a separate order-sheet form, so as to ensure that the ease regularly appears in the case-diaries and is not lost sight of, and for entry of *ad interim* orders until the return of the record.

**221.** The Collector should see that Deputy Collectors or Sub-Deputy Collectors should, as far as possible, have their seats in the same room with the clerks of the departments of which they are in charge so that they may exercise control and simultaneously save the time of the clerks which is otherwise wasted in journeys to and fro. This should obviously be subject to the exception that they will have to go to their *ejlashes* for trial of cases; Care should likewise be taken to see that Deputy or Sub-Deputy Collectors in charge of departments know what is the standard outturn of work which they should expect from their sub-ordinates.

Requisition of clerks of Commissioners, District and Subdivisional offices.

**221 A.** It is not intended to fetter the discretion of an officer to send for a clerk when he actually needs him, but to keep him waiting unnecessarily or when the officer does other work is a practice productive of waste of time and should be stopped. It is, however, obvious that during the actual hearing of cases the clerk responsible must remain with the officer to do the necessary *Pesh* work.

Distribution of work among Deputy and Sub-Deputy Collectors.

**222.** In distributing work among Deputy and Sub-Deputy Collectors the Collector should bear in mind that the services of an officer can be more fully utilized by a combination of revenue and judicial functions than by restricting him to one particular kind of work. It has to be remembered that it is essential that every officer should have a thorough training in general administrative work, and long confinement to a particular branch would militate against the attainment of this object.

Deputy Collectors not employed on trifling duties.

**223.** A Deputy Collector is not to be employed upon duties which cannot possibly pay for his salary, or even traveling allowances, such as, for instance searching for small estates. A Collector is responsible for any waste of the time of his subordinate in unnecessary traveling or profitless work.

**224.** In each department a statement showing the names of the gazetted officers and clerical heads in charge from time to time of such department, and the date when each took and relinquished such charge should be hung up. Care is to be taken that this statement is kept up to date.

List of gazetted officers and clerical heads in charge of each department.

**225.** (1) Whenever a date is quoted in any official document according to any era peculiar to this country, the corresponding date according to the Christian era is to be added.

Use of dates in documents.

(2) Whenever an officer affixes a date to his signature or when a date is given on an order-sheet or other paper, the year should invariably be given and not merely the day and month.

**226.** In order to fix responsibility for the entries in a particular register, a work card in the form given in Register and Return Manual has been prescribed.

**227.** On clerk's tables, registers and books must so far as possible be arranged vertically and use should be made of movable iron supports to keep the volumes upright. On the back of each register, where they are arranged vertically, should be a label showing what the register is, and where they are arranged lengthwise, this should be entered in ink on the edges of the leaves of the short side facing the clerk.

Registers and books on clerk's table.

**228.** Where a clerk or muharrir is allowed to keep by him many back registers, such as is often the case in the tauzi and cess offices, he should be made to keep a list of the occasions on which he has to refer to any of them, and of the reasons which necessitated the reference. In the case of the tauzikhana no such entry need be made until after the yearly reconciliation of the new with the old registers has been completed. From this list it can be judged whether the plea that such back registers must be kept by him is valid or not.

Back registers not to be kept on clerk's table unless needed.

**229.** Much needless expenditure is incurred and waste of space permitted in the matter of almirahs. Careful attention should be paid to regulating the height from shelf to shelf. Shelves can easily be adjusted, and thus much space saved and expenditure curtailed. Again, in many instances, each clerk is allowed a whole almirah when half an almirah would be ample. This can easily be arranged for, and the necessary security obtained by having the almirah doors cut through midway horizontally, the upper and lower portion being each provided with a padlock. In Almirahs used for English Correspondence the files and collections should be

Almirahs.

arranged *lengthwise on edge* and not flat. By so arranging them, the file required is more easily obtained, and the space provided in the almirahs is more fully utilized.

Office notebooks.

**230.** The clerical head of each department should keep a note-book alphabetically arranged, in which should be entered references—as for instance, the number and year of the collection and file—to important orders and precedents relating to his department. This note-book should be handed on by the head of the department to his successor. The Deputy Collector in charge and the Collector should occasionally examine the book in order to test the nature of the entries and in order also to obtain some fair idea of the officer's business capabilities. Such a book properly maintained and referenced would diminish considerably the labours of the record-keeper, who is at present often called upon to search blindly for correspondence and precedents.

Note-book to be kept by Personal Assistants to Commissioners, etc.

**231.** The Personal Assistants to Commissioners of Divisions should each have a lettered note-book, chronologically arranged, in which note should be made (with suitable cross-references and with reference to the appropriate collections and files), of important ruling and precedents, not to be found in the Board's Manual or Handy-book of Reference, and of orders of Government, the Board and the Commissioner in important matters affecting the Division. The note-book should be handed on by each Personal Assistant to his successor and the fact recorded in the report of making over charge. This rule applies to Personal Assistants to the Commissioner of Excise, Director of Land Records and Surveys and Director of Agriculture.

Guard file of Government circular orders.

**232.** To guard files of general circulars arranged chronologically, one for those of the Central Government and the other for those of the State Government should be kept by the English head clerk.

Type-writers and its use.

**233.** Every type-writer must be in the charge of a particular clerk, and when any one other than such clerk uses the machine, the latter must take from the former an acknowledgment that he takes over the machine in good order and must, on taking the machine back, satisfy himself that it is in proper order, and if it is not, report the fact at once to the head of his department.

Care of typewriters.

**234.** It is noticeable in many offices that type-writers are not kept in proper order, with the result that such machines wear out much sooner than they ought. Clerks in charge of type-writers should comply with the following instructions:

(a) Each machine must be thoroughly tested every morning, before the work commences.

(b) The rods on which the carriage runs should be cleaned with a slightly oiled cloth.

(c) Nothing but the type-writer oil provided for the purpose should be used (thick oil clogs the working parts of the machine).

(d) All types of the machine must be cleaned each morning, especially the letters a, e, o, b, c, d, g, p and u.

(e) The "full stop" and "comma" are sharp pointed characters, and should, therefore, be hit lightly when typing.

(f) The wheels on which the carriage runs should be oiled once a week.

(g) A worn-out ribbon should not be re-inked ; a new one should be got. A ribbon should last 3 and a pad 12 months at least.

(h) When the carriage has to be raised, this should be done with the left hand "Carriage lift." It should not be done more than necessary; it wastes time.

The work described in (a) to (d) above will take 5 minutes, and should be carried out every morning before commencing work. Failure to carry out these instructions should be treated as disobedience of orders. A copy of these instructions should be affixed to a file-board and kept hung up near each machine in use.

**235.** The system of duplication by pen carbon paper should be adopted in *all departments* of the Collectorate where duplication of receipts, notices and the like are required.

Use of pen carbon process of duplication.

**235A.** (a) In those offices where an office telephone is already in use it should be placed on the Superintendent's table and should not be used by any clerk without his permission.

(b) A manuscript register of telephone calls should be maintained in every such office in the form given below and the register should be inspected by the District Officer once a month.

In other offices where there are no telephones at present the above instructions should be enforced as soon as a telephone is installed.

**Register of Telephone calls made from office**

Date 1	Name of the clerk making the call 2	Name of the person to whom the call is made 3	Purpose of call 4	Remarks 5

**235B.** With a view to maintain effective means for differentiating between Trunk Telephone calls made on private accounts and those made on official business and to provide means of checking and controlling unauthorized and non-essential trunk calls booked through Government telephones, the following rules should be observed :—

(1) Trunk telephone calls should be resorted to only when the alternative] means of communication by post, telegram, or Radiogram will involve delay against public interest. Every such call should require prior authorization by the head of the office. In case of urgent calls where such prior authorization cannot be readily obtained, subsequent approval of the head of the office should invariably be taken within 2 days of the transmission of the message.

(2) Every office should maintain a "Trunk Call Book" (Appendix A) in forms serially numbered, each page of the form having a perforated counterfoil. The book should be kept in the custody on the Superintendent. When a call is originated, the form including the counterfoil should be duly filled in over the signature of the clerk originating the call and then it will have to be countersigned by the head of the office.

(3) Each office should maintain a separate register of official trunk calls put through their telephones in the form indicated in Appendix B. The register should be put up once a month to the head of the office for his examination.

**APPENDIX A.**

Each sheet of the 'Trunk Call Book" will be a printed form indicating the following particulars:-

- (a) Name, designation and telephone No. of the originator of the trunk-call.
- (b) Name, designation and telephone No. of the person wanted for conversation.
- (c) Purpose of the call, *i.e.*, official or private, if the call is on official business, a short description thereof.
- (d) Date and hour when the call matures.
- (e) Priority of the call, namely, ordinary, urgent or emergent.

**APPENDIX B.  
The Register form**

.....Office.

Serial No.	Date	Originator's name and No.	No. in the "Trunk call Book"	Charges	Date of payment of the bill	Remarks
1	2	3	4	5	6	7

**236.** In order to relieve revenue officers as far as possible from the mechanical labour of signing papers, the following practice is authorized :—

- (1) The head clerk in a Commissioner's and Collector's office may authenticate, with his English signature, copies of letters, statements, decisions, etc.
- (2) The Superintendent or Sarishtadar may sign orders of the following descriptions:-
  - filing papers in a case or recording them in the office ;
  - returning exhibits, etc., to the owners ;
  - giving copies of decrees, judgments, or papers ;
  - calling for a report or explanation from any clerk ;
  - making over papers of any description to the clerk concerned.

Note—The Superintendent or Sarishtadar is entirely responsible for every order he signs. If in any case he has a doubt what order ought to be passed, he will, of course, obtain the orders of the presiding officer.

**237.** If, from adventitious circumstances, the date or character of an order is likely to be important, the executive officer should himself sign it.

Relief of officers from mechanical labour.

Head clerk.

Sarishtadar or Superintendent.

His responsibility.

Exception.

Board's and  
Commissioner's  
offices.

**238.** The Head Assistant of the Board and Personal Assistants to Commissioners are authorized to sign reminders dockets, and other formal letters, and to authenticate copies, etc.

Bills to be  
countersigned by  
Commissioners and by  
their Personal Assis-  
tants.

**239.** Personal Assistants to Commissioners are authorized to sign the establishment pay bills, office contingent bills and all traveling allowance bills except those of officers for journeys on tour, on the responsibility of the Commissioners as the head of the offices.

Clerks to write only  
routine ore on order  
sheets.

**240.** In revenue cases the only orders which may be written by a clerk <sup>s</sup> on the order-sheet in anticipation of approval before submission of the case to the gazetted officer are orders of a purely routine character; any departure from this rule should be exceptional and justifiable by special reasons. Where the case requires orders other than routine, the practice sometimes found of the clerk writing on the order-sheet a long note consisting of a precise of the previous papers, ending with an order, should be discontinued. The clerk should take up such cases in office, and read out or orally explain the relevant papers according to the direction of the gazetted officer, who will himself, write out or dictate the order.

Receipts for registered  
letters.

**241.** Receipts for registered letters addressed to the District Officer of a District may be signed by any person authorized by the District Officer to sign. District Officers are to issue a formal office order naming the person or persons whom they may authorize to sign post-office receipts for registered covers. The person signing a receipt for a registered cover is invariably to open it himself and satisfy himself in regard to its contents. The responsibility for its contents will then rest with him, unless he can show how he has disposed of them.

Responsibilities of  
officers to be enforced.

**242.** Collectors are to be careful that no officer, especially no Superintendent or Sarishtadar, is permitted to evade his obligations, particularly in the way of authenticating books, documents, accounts, etc., by his signature.

Inter-departmental  
report.

**243.** Reports from one branch of an office to another should be avoided.

Procedure for  
excluding public from  
rooms occupied by  
clerks, etc., in  
Collectorates.

**244.** With a view to the better conduct of business in Collectorate offices, the State Government has directed that a wicket gate with a spring shall be placed at the entrance to each office room occupied by clerks or muharrirs or copyists. Inside each such office is to be kept a list showing who are the officers entitled to occupy the room ; outside the entrance to the room should be hung, in a conspicuous place, a board having printed on it both in English and Bengali "No admittance for the public." The Collector and the Deputy Collector in charge of a department

should visit at unstated times during office hours the room occupied by his subordinates and call the roll, and in the event of his finding any outsiders within the room, the clerical head of the department should be punished since he is to be held responsible that the public do not enter the room.

**245.** A notice should be exhibited in a public place in all Collectorates showing the fees leviable for giving information or for inspection of registers where allowable, and how they are to be paid. Extracts from it relating only to particular departments should also be exhibited at the office of the department concerned.

Notice of fees leviable for giving information.

## **CHAPTER VI** **Holidays**

**246.** The holidays given in public offices are divided into three classes—

Classes of holidays.

(i) those prescribed by section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881);

(ii) those declared by the State Government by notification under section 25 of the Negotiable Instruments Act to be public holidays:

(iii) holidays announced by the State Government to take effect either in all Government offices or in respect of certain Government offices only.

**247.** The holidays in class (i) are all Sundays, Good Friday and Christmas Day.

Holidays under Class (i).

**248.** If on any special occasion an additional State holiday should be required for a particular purpose it will be notified by Government.

Holidays under Class (ii).

**249.** The general holidays which are given for the observance of Christian, Hindu and Muhammadan festivals and sacred days are distributed between classes (ii) and (iii).

General holidays.

**250.** Deleted.

**251.** As regards the holidays at Eastertide, the Saturday before Easter will be included in class (ii) and be notified under the Negotiable Instruments Act, 1881. No further holidays will be either notified under the Act or otherwise announced for Eastertide.

Easier holidays.

**252.** With regard to the conditions under which public holidays should be observed in Government offices, the Central Government have expressed the following opinions :—

Conditions under which public holidays should be observed in Government offices.

(1) That all public holidays under the Negotiable Instruments Act, 1881, should be given as holidays to all servants of the Government subject to the single



condition that it should be open to the head of an office to stop such a holiday in the case of any person guilty of idleness or inattention to duty unless the day in question is deemed specially sacred by the members of the religion which the offender professes.

(2) That the closing of public offices in the case of holidays which are not notified under the Negotiable Instruments Act, 1881, but announced by executive order, should, at the Presidency town, be subject to the condition that the office of the Collector of Customs and others offices the opening of which is required for the proper transaction of commercial business, remain open.

(3) That in the case of other offices the general rule on holidays announced under executive order should be to close an office only when the absence of the persons, on whose behalf the holiday is given, will prevent the work of the office from being properly done.

(4) That an exception to the rule in the last preceding clause should be made in the case of Christian holidays, all of which should, if possible, be given to all establishments, whatever their race or creed.

These views are accepted by the Provincial Government and will be acted upon, with the reservation that provision must always be made for urgent office work even when, owing to the staff being nearly all Hindus, it is not practicable to carry on the regular work on a Hindu holiday given by executive order.

**253.** By 'local holidays' is meant the various holidays on account of religious festivals, not exceeding 3 per annum in any district, which are granted to all servants of the State in a district over and above the public holidays (sometimes called 'Act' holidays) prescribed for the whole of the State under the Negotiable Installments Act, 1881, and the holidays for Government offices (sometimes called 'Non-Act' holidays) prescribed for the whole of the State by the State Government. A statement showing the local holidays allowed in each district in West Bengal is given in Appendix I to this chapter.

In addition to these local holidays the schools and colleges may be given an extra holiday for—

- (i) Sri Panchami throughout the State of West Bengal and
- (ii) Jain festival Kartick Purnima in Calcutta.

**254.** If any of the Muslim holidays notified under section 25 of the Negotiable Instruments Act, 1881, does not fall on the day notified. Muslim Government

servants may be granted a sectional holiday on the day on which the holiday is actually observed in addition to the holiday on the date notified.

**255.** For religious purposes only the State Government have sanctioned extra casual leave up to a limit of 4 days in a year. This may be availed of and may be joined either to Sundays or declared holidays.

Government servants.

**256—257A.** Deleted.

Special casual leave for religious purposes.

**APPENDIX I**  
(RULE 253)

**Statement showing the local holidays allowed in each district in West Bengal**

<i>Burdwan Division</i>		
Burdwan		
Sivaratri ..	..	1
Rathajatra ..		1
Bhratridwitiya ..	Midnapore	1
		3
Pous Sankranti ..		1
Rathajatra ..		1
Bhratridwitiya ..		1
		3
		-----
Howrah		
Sivaratri		1
Rathajatra ..		1
Bhratridwitiya ..	Hooghly	1
		3
Sivaratri ..		1
Rathajatra ..	..	1
Punarjatra ..	Birbhum	1
		3
Muktears' Kalipuja	..	1
Bhratridwitiya ..		1
Bakreswar Mela ..		1
		3
		-----
Bankura		
Sivaratri		1
Rathajatra		1
Pous Sankranti		1
		-----

*Presidency Division*

Calcutta (except in the offices of the Registrar of Assurances, Calcutta, and the collector of stamp Revenue, Calcutta)

Rathajatra		1
Sivaratri		1
Bhratridwitiya		1
		<hr/> 3
	Nadia	
Rasjatra		1
Sivaratri		1
Baradol	West Dinajpur	1
		<hr/> 3
Sivaratri		1
Rathajatra		1
Bhratridwitiya	24-Parganas	1
		<hr/> 3
Sivaratri		1
Rathajatra		1
Bhratridwitiya		1
		<hr/> 3
Murshidabad		
Sivaratri		1
Bhratridwitiya		1
Matia		1
		<hr/> 3
Malda		
Doljatra or Holi . .		1
Ramkeli Fair		1
Pandua Fair		1
		<hr/> 3
Jalpaiguri		
Sivaratri		1
Doljatra		1
Manasapuja		1
		<hr/> 3
Darjeeing		
Sivaratri		1
Bhratridwitiya		1
Holi, i.e., the day after the Doljatra festival		1
		<hr/> 3
Cooch Behar		
Sivaratri		1
Rathajatra		1
Rasjatra		1
		<hr/> 3

**CHAPTER VII**  
**Rules relating to the Receipt and Payment of Money and to Refunds and Nazir's accounts**

N. B.—The rules contained in this section do not apply to payments made into the treasury under the rules of the Civil Account Code, Except as regards remittances by the nazir to the treasury and disbursements by the treasury to the nazir.

**258.** No money should be unnecessarily allowed to pass through the nazir's hands. Direct payments into the treasury should be insisted on, and direct payments made whenever this is possible.

Direct payment:  
to treasury.

**259.** Every nazir shall keep the following books (vide Register and Return Manual):—

Books to be kept.

A.—A cash-book with subsidiary registers as described below (Register 96).

B.—A treasury remittance-book (Register 97).

C.—A duplicate carbon receipt book (Appendix II).

D.—A stock-book (Register 98).

E.—Cheque receipt-book (Register 94).

F.—Daily account of saleable forms sold (Register 99).

**260.** Every item received must at once be entered in the cash-book or in some register subsidiary thereto.

Entry in cash-  
book.

**261.** In the general cash-book (A) should be shown the details of all receipts and payments not included in any subsidiary register, and the daily totals of receipts and payments included in such a register. The number of subsidiary registers to be kept must vary in different districts. One subsidiary register should show realizations under process. When realizations under process of any particular kind are numerous, there may be more than one such register. In it should appear disbursements on account of stamps representing process fees not paid before the issue of process. On no account may sums, which have not passed through the nazir's hands (such as stamps realized by peons on processes and paid direct into the treasury), be entered in this cash-book or its subsidiary registers.

How to be kept.

**262.** It should be noted, with reference to the last rule that whenever a process has issued without previous payment of fee for the realization of any sum, the nazir, out of the first amount which he recovers, should purchase stamps to the amount of the process fees due, and affix them to his report of recovery. If payment is offered to the officer by whom a process was issued he should require a report from the

Stamps for  
process fees.

nazir that the process fees have been paid before accepting payment. To such report stamps to the amount of the fees should be affixed. It is the record-keeper's duty to report the fact if the record of any case in which process fees were recoverable should be sent to him without stamps denoting the proper fee.

**263.** Each entry in the treasury remittance-book (B) is to be initialled by the Accountant. Each entry of Rs. 500 or over is to be also initialled by the Treasury Officer, and each entry below Rs. 500 is to be also initialled by the treasurer as an acquittance to the nazir.

**264.** The nazir should give a printed receipt for all payments made to him by any person official or non-official. He should keep a separate duplicate carbon receipt-book for receipts given by him for payments made to him by the treasury, and the treasurer will cause such receipts to be pasted serially in a guard book as soon as he receives them from the nazir.

Exception.—In regard to money received from persons other than the treasurer, the rule may be relaxed under special circumstances by an order in writing from the District or Subdivisional Officer. For instance, where peons pay their mofussil collections to the nazir it may be considered sufficient if the nazir, instead of giving them a separate receipt, initials and dates the duplicate carbon copy of the peon's receipt book, and in such cases as auctions of broken or discarded articles for which very trifling sums are paid, it may not be considered worthwhile to require the nazir to give a printed receipt to every purchaser.

**265.** The stock-book is to be kept in Form D by the nazir and should show the live-stock, European and other stores and movable property in his custody, including iron safes, European locks, European scales and weights tents, ordnance stores, machines of European manufacture, scientific and mathematical instruments, boats, vehicles horses and elephants, but books and articles of petty value stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements, should not be shown in the stock book. A separate volume of the stock-book is to be kept for articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes, etc.). All new purchases and sales, etc., of old stock should be entered at the time.

The stock-books, when they become too old and untidy should be rewritten under the specific orders of the Collector, entries of furniture, tents, mathematical instruments etc., in actual existence being copied into the new stock-books and

Initialling of treasury remittance book.

Nazir to give printed counterfoil receipts.

Stock-book.

authenticated by a responsible gazetted officer. The old stock-books should be preserved for three years after new ones are opened.

N.-B. — A similar stock-book should be kept in the same way by every other officer, who has property in his custody.

**266.** The duty of keeping the stock of all saleable forms except saleable excise forms carrying on the sale of such forms, shall be entrusted to the nazir, who will keep his daily account of the sales in Register 99 (*vide* Register and Return Manual).

Nazir's duty—  
Saleable forms.

"Excise clerks in district Excise offices are responsible for the indent, custody and issue of saleable Excise forms under the control and supervision of the Superintendent of Excise. Excise clerks, who keep the cash of the Excise offices and have already furnished security, will not be required to furnish additional security for this purpose."

**267.** The Nazir is under the general supervision of the Superintendent of Sheristadar.

Nazir under  
Superintendent or  
Sheristadar's  
supervision.

**268.** The Assistant or Deputy Collector in charge of Nazir's Department should examine the Nazir's accounts and initial his cash book daily. Both receipts and disbursements should be checked by him with the relevant vouchers which should bear his initial as a token of check. He should also certify to the Collector at the close of each month that the Nazir's accounts have been duly kept and checked by him paying particular attention to peon's receipt books.

Certificate of  
correctness of  
Nazir's accounts.

On the first working day of every month, the officer in charge of the Nazarat Department should obtain the bill book of the Copying Department, compare it with the entries in the contingent register and note the fact of this comparison both in the bill and the contingent register, over his signature.

**269.** The above rules apply *mutatis mutandis* to Subdivisional offices, the head clerk of which are also superintendents or Sheristadars for the purpose of Rule 267.

**270.** (i) The receipt books shall be bound in books of 100 receipt forms with duplicate for carbon copies.

(ii) Each receipt book shall have a number which shall appear on each receipt form and its duplicate in it. Each receipt form and its duplicate shall also bear a serial number, so that the receipts granted may be identified.

(iii) On receipt of a stock of receipt books, the Gazetted Officer in charge of the Forms Department shall see that the book-number is entered on the cover of each receipt book and also in Register No. 71—Receipt and Issues of printed forms. He shall sign a certificate on the cover of each receipt book stating the number of receipt forms in it.

**271.** The stock of receipt books in each department shall be kept under lock and key and the key shall be in the custody of the Gazetted Officer in charge of the department.

**272.** (i) Receipt books shall be supplied by the Forms Department of the Collectorate to all departments or revenue offices requiring them on the requisition of the Gazetted Officer in charge of the department.

(ii) The Gazetted Officer in charge of a department shall not sign a fresh requisition for receipt books until he has satisfied himself that a corresponding number of receipt books have been sent to record-room.

(Hi) Before any receipt book is issued from the Forms Department, each receipt form and its duplicate shall be stamped with the Collector's seal.

**273.** The Gazetted Officer in charge of each department shall record in the departmental order book the name of the clerk who is responsible for keeping an account of the receipt and issues of receipt books in register No. 94 in the manner laid down in rule 277 (iv). The receipt books shall be considered to <sup>s</sup>be in the custody of the Gazetted Officer in charge.

**274.** The Gazetted Officer in charge of each department shall decide the number of receipt books that each officer sent into the mofussil to collect money will require for carrying on his work : no more than that number shall be in the officer's possession at one time.

**275.** The Gazetted Officer in charge of each department shall record in the departmental order book the name of each officer to whom receipt books have been issued and the number of books that he will require.

**276.** (i) As soon as an officer who has been given receipt books returns to headquarters he must immediately hand back to the clerk in charge of register No. 94 all such receipt books, used or unused.

(ii) The clerk shall give to the officer a written receipt for the books returned, after checking each book and seeing—

(a) that no receipt books remain with the officer ;

- (b) that no page in any receipt book has been removed ; and
- (c) that each cancelled receipt has its duplicate attached to it and that its duplicate also has been cancelled.

After satisfying himself that no page has been removed, he shall record a certificate to that effect on the cover of the book.

(iv) If a receipt book issued in connection with collections on account of agricultural loans is not returned by the officer within two weeks, the clerk shall bring the delay to the notice of the Gazetted Officer in charge.

(iv) After the clerk has satisfied himself that the receipts are in order and that the amount covered by them have been duly credited, he shall report that fact to be Gazetted Officer in charge who shall enter on the back of the last receipt form used in each book the words "Examined up to date" with his signature in full and the date.

(v) The Gazetted Officer in charge of the department is responsible for seeing that the clerk carries out the provisions of this rule.

**277.** The procedure to be followed by the nazir and his peons as regards receipt books, is prescribed in the rules below :—

(i) Whenever a nazir makes over processes to a peon for the realization of money, he shall take the receipt of the peon for each process in Register 43A.

(ii) Each peon entrusted with the duty of realizing money shall be given by the nazir a duplicate carbon receipt book bearing a distinguishing number, containing a number of receipts and their duplicate carbon copies serially numbered, the total number being certified on the cover by a gazetted officer in the usual form (see Appendix II).

(iii) The nazir shall keep all blank or exhausted duplicate carbon receipt books under lock and key. Ordinarily only one duplicate carbon receipt book will be issued to each peon and no new book shall be issued to him until the one already issued is exhausted and returned. But sometimes, as in the case of Tahsildars of Khas Mahals, it may be necessary to issue more. The responsibility of issuing more than one book to a particular officer must in all cases be taken by the Deputy Collector in charge of the department. In no case may the number of duplicate carbon receipt books in the possession of that officer at any time exceed the number fixed by the Deputy Collector.

Procedure  
regarding receipt  
books in Nazarat.



(iv) In order to keep a proper account of the duplicate receipt books received and issued by him, the nazir shall keep a register of duplicate receipt books received and issued. The register prescribed for the purpose is register 94 of the Register and Return Manual, and the method of arrangement of the register will appear from the form given in that Manual. The first four pages of register 94 are a Stock Book and show by their numbers the books received, issued and remaining in stock, but not the person to whom they are issued: sample entries are shown in the Form in Appendix I of this Chapter. The fifth and sixth pages of this register are an index in which shall be shown the names of all the persons to whom books are issued and from time to time when a book is issued to any one the serial number of the entry of issue in the third part of the register shall be entered against his name. The date on which any book is returned to the issuing department shall be entered against the appropriate serial number in the index; if the same book is issued again, a new entry shall be made about it in the index. The object of this index is that an inspecting officer may readily be able to find out and examine all the transactions in duplicate carbon receipt books which concern an individual. When a peon is given the forms required by a tahasildar or other person, the name of the person for whom the issue was made is to be entered in the index and in the register and not the name of the person used as carrier, and the nazir will be held responsible for obtaining the receipt in column 4 of the register from the persons to whom the book was sent when he next comes to the nazir's headquarters. Receipts must be given by writing the name in full and initials shall not be accepted, and officers must be described by their names, such expressions as "tahasildars of No. 1 circle" being avoided.

In addition to the receipt given by the nazir in column 7, he must give for each duplicate carbon receipt book returned a written receipt to the person returning it.

Before giving the receipt he must carefully check the book to see—

- (1) that no page has been removed :
- (2) that to each cancelled receipt form its duplicate is attached and has

been cancelled.

These rules apply to all officers in all departments sub-ordinate to the Revenue Department and the Board of Revenue, whether nazirs or others, who are employed to issue such books to the agents who actually collect dues and give receipts.

(v) The peon receiving payment shall give a receipt, and whenever possible, he shall take on the duplicate the declaration of the payer of the amount he has paid. The amount realised by the process serving peons in execution of money processes must be promptly credited into the treasury, the date of credit and chalan number being shown in column 16A of the Register 43A and the chalan attached to the process concerned. The nazir shall, on the return of any process (for the recovery of money) by a peon, whether executed or not scrutinize the duplicate carbon receipt book and initial the duplicates representing payment and shall not make over any other process to such peon till he has done so. He shall also instruct the peons to write the receipts legibly and to have to alterations, if any, duly attested and see that the instructions are properly followed.

(vi) The grant of manuscript receipts to certificate debtors by a peon is prohibited. The public should be warned that such a receipt will not be regarded as valid by printing the following notice in *bold type* at the foot of the receipt form—"The public are warned that only printed and numbered receipts from the Official Receipt Book will be valid." A Bengali version of the notice should also be inserted in the receipt form.

(vii) Any peon not giving a receipt according to the rules for the sum received will be dismissed.

(viii) When any warrant is returned from Nazarat unexecuted or after part realisation and the same process is reissued or when a fresh warrant is issued in the same case, it should not be entrusted to the person who failed to realise the demand on the previous occasion. An order to this effect is to be endorsed on the body of the warrant by the Certificate Officer.

(ix) No money process should be given to a peon until he has returned all such processes made over to him previously.

(x) Money processes should not be entrusted to temporary peons for execution.

(xi) After each trip the peon shall deposit his duplicate carbon receipt book with the nazir, who shall give a receipt to the peon note the return in columns 6 and 7 of Register 94 and keep the duplicate carbon receipt book under lock and key. The book shall be given to the peon when going out again, his receipt being taken in column 4, and the date of issue noted in column 5 of Register 94.

*Note.—The word "peon", whenever it occurs in the rule, includes assistant nazir or any other collectorate employee deputed to execute any process for the realization of money.*

**277A.** Rule 270 *el seq* regarding safe custody and issue of cheque receipt books shall apply *mutatis mutandis* to the safe custody and issue peremptory cash receipt books (High Court Form No. M. 21). They should also be entered in register 94 as prescribed in rule 277 (iv).

**277B.** The Collector will definitely prescribe the percentage of the entries in Register 43A covering a period of one year to be checked by gazetted officers and other executive officers on tour, e.g., Subdivisional Officer, Circle Officer, Khas Mahal Officer, Certificate Officer, Attached Estates Officer, Officer-in-charge of process serving section of the Nazarat as well as by the District Kanungo. When the Collector permits any checking to be done by clerical officers he will similarly prescribe the percentage. The checking officers will compare the receipts collected from the parties with the duplicate receipts and the peon's diary in possession of the Nazarat and verify the entry of the amounts in Register 43A. A certificate to that effect must be given in writing of the number and percentage of entries checked. All remittances entered in Register 43A must be checked with the chalans and a certificate to this effect must also be given. These certificates will be preserved in a separate file for each process server. The checking officer must initial each item checked in the party's receipt, in duplicate receipt and in Register 43A. Ordinarily 30 percent, should be checked by gazetted officers and 40 per cent, by the District Kanungo and other clerical officers.

**278.** Every officer possessing knowledge of English, in ordering payment of any sum of money from a treasury, must record his order in that language, distinctly specifying the account under which payment is made and the reasons for ordering it. This rule is not apply to purely formal payments of salaries.

**279.** No payment of money is on any account to be made to an agent for another party until the disbursing officer, or his assistant or deputy, has thoroughly satisfied himself that the agent is authorised to receive it. Particular attention should be directed to the signature and attestation and the disbursing officer should take the greatest care to assure himself of their genuineness.

**280.** Refunds of current deposits may be made upon the authority of the officer who ordered the acceptance of the deposits. The Collector or Deputy Commissioner may sanction refunds rendered necessary by any order that he or the Commissioner of a Division has passed including refunds in cases of erroneous payment, of payment of sums to which the State Government has no

Amount of checking  
by gazetted officers  
etc.

Payment of money  
from a treasury.

Authorization of  
agent.

Refunds.

title and of payments on account of lands released by competent authority. The order for repayment in the record should state the amount in words as well as in figures and should be signed by the Accountant and also by the Collector or by a junior or senior Deputy Collector to whom the duty of passing repayment orders and of signing cheques relating thereto, may be delegated by the Collector (*vide* note underneath Register 25 in Register and Return Manual). The Commissioner of Excise has been authorised to sanction refunds in excise cases. The Director of Land Records and Surveys Bengal, is competent to sanction refunds from deposits made in respect of survey and settlement proceedings carried out under his supervision under section 101(2) (a), section 101 (2) (c), or section 103, of the Bengal Tenancy Act, 1885. All other refunds require the authority of the Commissioner of Divisions who will inform the Accountant-General of any refunds that they may authorize. The Commissioners of Divisions are empowered to sanction interest at 6 per cent, on refunds of collections made for mahals erroneously resumed and relinquished.

*Note.*—For the purposes of this rule, the word "Collector" includes "Subdivisional officer".

**281.** Refunds of revenue credits or amounts deposited in excess where the amount involved does not exceed Rs. 100 may be paid by post money order subject to the following rules :—

Refunds by postal money-order.

(i) On a refund order being passed by the Collector or other officer concerned, a notice of the passing of the order shall be sent by post to the person to whom it is payable (a) inviting him to receive payment at the Treasury, and (b) intimating that on failure to comply with that invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money-order at his expense.

(ii) When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally, or by a duly authorized agent or by money-order at his own expense.

(iii) When a money-order is issued under sub-clause (b) of the notice referred to in clause (i), the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money-order in continuation of the printed entry there "received the sum specified above on", sufficient space being

left below the manuscript entry thus made for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the Post Office, but the Treasury Officer should send a money-order form duly filled in, together with certificate that the amount of the order and the money-order fee thereon have been credited to the Post Office in the Treasury accounts by *per contra* transfer. The Post Office will accept the money order on the authority of the Treasury Officer's Certificate.

(iv) On receipt of the money-order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form 13 or 31 of the Civil Account Code, as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money-order fee should be clearly shown ; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money-order acknowledgment as a valid receipt for the full amount of the refund entered therein.

**282.** A proprietor or co-proprietor of an estate paying revenue to Government is not entitled to a refund of any sum which may have been paid by him on account of the revenue of the estate of which he is proprietor or co-proprietor in excess of the amount due from the estate up to the date of such payment, unless such payment shall have been specially made as a deposit under section 15, Act XI of 1859.

**283.** If an application for the refund of a deposit that has been credited to the provincial revenues appears to require special orders, it should be submitted to the Commissioner, who has the power to pass final orders on it. If he sanctions it he will forward it, after sanction, to the Accountant-General; otherwise and ordinarily it should be addressed direct to the Accountant-General.

The following particulars must be given in all such applications :—

- (a) Reference to the registers showing number of original deposit and of any subsequent entry in which it has been included.
- (b) Nature of deposit.
- (c) Date of deposit.
- (d) Reasons why it has not hitherto been applied for.
- (e) Name of present applicant, and if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.
- (f) Certificate of Collector that after due inquiry he finds the refund applied for to be just and proper.

Excess payments of revenue not to be refunded.

Procedure for applications requiring special orders.

**284.** Deposits on account of surplus sale-proceeds of estate sold under Act XI of 1859 should be treated in the manner laid down in Article 207 of the Civil Account Code, Volume I, eighth edition (second reprint). It has been held by the High Court that the period of limitation for claims to such deposits is six years under Article 120. Schedule I of the Limitation Act, 1908 (IX of 1908), beginning from the time when a demand for the money is made by a person who could give a proper receipt for it as required by section 31 of Act XI of 1859. The claims of ex-proprietors to the sale-proceeds of their estates should not, however, be rejected on the grounds of limitation, but when the claims are submitted after a long interval, the inquiry for the purpose of ascertaining whether the amount claimed has never been paid, and whether the claimants are the persons legally entitled to the refund should be made with special care in communication with the Accountant-General. Explanations of the delay in applying should be taken from the claimants in such cases, and when the evidence of the amount being still unpaid or of the right of the claimants to receive payment is unsatisfactory, the application should be rejected.

*Note.*—The procedure laid down in the above rule applies to sale-proceeds of estates sold under the Certificate Act compensation for lands acquired by Government, security for estate farmed, remuneration of butwara amins and deposits of rents.

Claims to surplus sale-proceeds.

**285.** Whenever a refund or disbursement of money has been sanctioned, on account of law charges or other accounts notice should be served, free of charge, on the party entitled to receive it, requiring him to make immediate application for payment on pain of forfeiture of interest from a given date, which should be fixed with reference to the distance of the party's residence from the Collector's treasury.

Notice of refund and payment in certain cases.

**286.** The certificate required by heading *if*), Rule 283 must be invariably signed by the Collector himself. Should an application be referred during the Collector's absence from his headquarters and should he be unable in consequence to make the necessary inquiries into the propriety of the refund applied for, its disposal must await his return.

Collector's Signature to certificate.

**287.** In recommending refunds the Collector must ascertain the cause of any delay which has occurred, and report the officer responsible.

Delay to be reported.

**288.** In the case of refunds of land revenue receipts, a note, attested by the initials of the officer making the refunds, should be made in the column of remarks against the original entry in the treasury register in which the receipt shown.

Refunds to be noted in the register of receipts.

**APPENDIX I**  
 [See Rule 277 (iv)]  
**Sample entries in first four pages of nazir's Register of Cheque-books,  
 Register 94**

Receipt, including balance in hand at commencement of year			Issues			Balance		
Date	Number	Serial No	Date	Number	Serial No	Date	Number	Serial No
1	2	3	4	5	6	7	8	9
Balance of last year on 1st April 1907	3	50—52 of 1907-08	1st April 1908	5	50—52 of 1907-08, 1 and 2 of 1908-09	1st April 1908	8	3 to 10 of 1908-09
1st April 1908 and soon	10	1—10 of 1908-09	2nd May 1908	7	3 to 9 of 1908-09	2nd May 1909	1	10 of 1908-09

Ben. Form No. 222

**APPENDIX II**  
 [See Rule 211(H), (vi) and (xi)]  
**Duplicate carbon receipt-book**

Book No..... of 19.....

Cheque Receipt No.....

Date.....

From whom received.....

On whose account.....

On what account.....

Rs. a. p.

(To be entered in wards.)

*Signature of Receiving Officer*

*N.B.*—“The Public are warned that only printed and numbered receipts from the official Receipts books will be valid.”.

**CHAPTER VIII**  
**Money-orders other than those for Revenue and Cesses**  
[Vide Government Notification No. 1206. L. S.-G., dated 17th February 1906.]

**Part I—Procedure in the Office of Issue**

- 289.** Whenever a money-order presented for issue is drawn in favour of any officer of the Government or of a local body in his official capacity, it will be the duty of the money-order clerk or sub or branch post-master to see that the proper form of money-order is used. Use of proper form of money-order.
- 290.** If the remittance is for land revenue, or road and public works cesses, the appropriate revenue money-order form must be used and the rules relating to revenue money-order must be observed. If the remittance is for rent due on land, vested in the Government the rent money-order form must be used and the rules relating to rent money-orders must be observed. Revenue money-order form.
- N. B.* —The revenue money-order form and revenue money-order rules are given in the Tauzi Manual.
- 291.** If the remittance is for any other purpose, the ordinary inland money-order form must be used. Inland money-order form.
- 292.** The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to money-orders in favour of any officer of the Government or local body in his official capacity. Such money-orders may contain any fraction of an anna not less than one pie. Remittances of amount, including fractions of pies, are not allowed. The limit of the amount of a single money-order is the same as of any other ordinary money-order. Fraction of an anna may be included but not fraction of a pic. Limit of amount.
- 293.** If a remitter of land revenue or road and public work cesses desire to remit at the same time any sum due to the Government on any other account, he must use the appropriate revenue money-order form for the remittance of land revenue and road and public works cesses, or for so many of these dues as he wishes to remit, a rent money-order form for the remittance of rent due on the land, vested in the Government and a separate ordinary inland money-order form for each of the other remittances. Forms for different kinds of remittance.
- 294.** A separate money-order form must be used for each sum due to the Government remitted by the ordinary inland money-order, and remittances on two accounts may not be included in one ordinary money-order. Separate form to be used for each sum due to the Government remitted by ordinary inland money-order.



**295.** (a) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form I—G. M. O.) and must fill up all the particulars indicated thereon<sup>3</sup>. The remitter is responsible for the correctness of the entries, but it is the duty of the money-order clerk or sub-postmaster or branch postmaster to refuse any money-order in which all the particulars are not entered.

(b) If the remitter is illiterate, the money-order clerk or sub or branch postmaster should give him any aid he may require to fill up the entries. The money-order clerk for sub or branch postmaster must give this aid freely and may not demand or accept any gratification in return on pain of dismissal.

(c) The income-tax coupon should then be carefully and strongly pasted by the money-order clerk or sub or branch postmaster to the blank space provided on the coupon of the money-order form. Care must be taken that the coupon is not pasted over any part of the acknowledgment.

**296.** When an ordinary inland money-order form is used for remittance on any account other than income-tax, the money-order clerk or sub or branch postmaster must see that particular of the object of the remittance are entered clearly on the ordinary coupon of the form. If the object of the remittance is not clearly stated on the coupon, the money-order clerk or sub or branch postmaster should not accept the order until the omission is rectified and the object clearly stated. The money-order clerk or sub or branch postmaster should give any aid that the remitter may require to fill up the coupon and may not demand or accept any gratification in return on pain of dismissal. In the case of a telegraphic money-order the remitter should be requested to add a private communication to the payee advising the nature of the remittance which should be paid for at the Inland Telegraphic money-order rates and shown in the Post Office Guide. After the money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary inland money-order.

---

<sup>3</sup> It may happen that a remitter does not know, and cannot conveniently ascertain the number of list K or has not received or has lost the notice L. In such a case the remitter should be asked to enter "Not known", or orders to that effect, against item 5 on the coupon, and on his doing so the money-order should be accepted, provided all the other particulars are given. Whenever it is practicable for him to do so, the remitter should, however, be required to fill in item 5 as well as the other items.

Income-tax coupon.  
Post office to help  
remitter in making  
entries.

Income-tax coupon  
how to be pasted.

Filling up of coupon  
in other cases.  
Remittance by  
telegraphic  
money-orders.

Treatment of  
telegraphic  
money-order.

**297.** Every remitter of a money-order, other than a rent of revenue money-order or excise money-order, in favour of an officer of the Government or of a local body, should be informed that instead of the usual money-order acknowledgment, signed by the payee, he will ordinarily receive the usual departmental receipt, which will be forwarded to him direct by post and that he should address the payee regarding it if he does not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives either the formal departmental receipt from the payee or the usual money-order acknowledgment.

Receipt for money-order (Government Notification No. 380 T.—L. S. -G., dated 24th May 1910)

### **Part II—Procedure in the post office of payment**

N. B. —The rules in Part 11 apply only to post offices (head or sub) at the headquarters of districts and subdivision.

**298.** Money-orders will be paid by book transfer—

Payment by book transfer.

(1) *for rent*, if in favour of a District Officer, Subdivisional Officer, Certificate Officer or other gazetted officer, excepting khas tahasildars, tahsildars and managers who are Deputy or Sub-Deputy Collectors ;

(2) *on other account than rent*, if in favour of the Magistrate or Collector (or Deputy Commissioner) or in favour of the Deputy Collector or other Officer-in-Charge of any department under the Magistrate or Collector (or Deputy Commissioner), or in favour of the Subdivisional officer, or any Officer-in-Charge of any department under the Subdivisional Officer ;

(3) upon a written requisition received by the post office from the Treasury or Sub-treasury Officer, if in favour of any other Officer of the Government in his official capacity ;

(4) if in favour of any local body (other than a cantonment committee) entitled to bank at the treasury or sub-treasury.

*Explanation*—A money-order issued by any local body and returned *unpaid* by the post office shall be treated in the same way as a money-order issued in its favour.

**299.** When the rent and other money-orders to be paid by book transfer under rule 298 are in all respects ready<sup>4</sup> to be handed over to the postman, they should be

List of money-orders.

---

<sup>4</sup> Only the total number and amount of official money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the official money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 500

examined with reference to the name of the audit office, stamped on them and a separate list in triplicate<sup>5</sup> (Form 2—G. M. O.) should be made out by the money-order clerk for each audit office for money-orders issued during each month the name of the audit office being noted in red ink at the head of the list, the<sup>6</sup> entries in the money column of the list should be carefully totaled. The triplicate copy of the list will take the place of the journal of money-orders paid, the duplicate of the list will be sent to the treasury under the procedure described below, and the original of the list will be the list for the audit office. No money-order which is not a telegraphic money-order should be included in the list, unless the object of the remittance is entered on the coupon.

*Note* —When it is necessary to prepare one or more separate lists in addition to the list for the home audit office, the total of each other list should be entered below the total of the list for the home audit office, and a grand total made both in words and figures. In that case, too, after the words "detailed above" in the printed entry to be signed by the post master at the foot of the original and duplicate of the list for the home audit office, should be inserted in manuscript the words "and in the accompanying lists" or "and in the accompanying two lists" or in the accompanying three lists.

**300.** The postmaster should then check the entries in the list or lists with those on the money-orders and also check the total of the money column. He will then give the postman the duplicate of the list or lists, the money-orders and a treasury or sub-treasury voucher representing the total value of the money-orders, as directed in note to rule 299 above. The amount represented by the treasury or sub-treasury voucher will not be charged against the letter of credit and will be paid quite

---

official money-orders for Rs. 10,000 but 300 of these order for Rs. 7,000 were received too late for inclusion in the list sent to .the treasury on the 5th, there should be an entry in the last column of the register in this form—

200 for Rs. 3,000 included in the list of 5th.

300 for Rs. 7,000 included in the list of 6th.

<sup>5</sup> The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must be used in writing the list.

<sup>6</sup> If on any date official money-orders stamped with the name of all four audit offices are received for payment, it will be necessary to prepare four separate lists, each in triplicate.

independently of the balance of any letters of credit held by the treasury in favour of the post office.

**301.** The postman will take the duplicate list or lists, the money-orders and the treasury or sub-treasury voucher to the accountant and will receive back from him the money-orders without the coupons and the acknowledgments except in the case of "rent" money-orders paid by book transfer, from which the coupons only will be detached by the accountant and not the acknowledgments. The postman will be careful to see that he receives back all the money-orders and that they are all duly receipted by the accountant, and, in the case of money-orders for amounts exceeding Rs. 500, by the treasury or sub-treasury officer also.

**302.** The paid money-orders received back from the treasury or sub-treasury will be examined by the money-order clerk in the same way as other ordinary money-orders, and the total amount of each triplicate list will be entered in the journal of money-orders paid for each audit office concerned by a single entry thus : As per Government money-order list—Rs. n. P. ; and the money-orders will be disposed of in the usual way. As the payees of official money-order, other than rent money-orders and excise money-orders, will furnish the remitters with departmental receipts, the acknowledgments other than those pertaining to rent money-orders and excise money-orders will not be returned by the accountant for transmission to the remitter. The original and the triplicate lists will be kept with the journal of money-orders paid until the next list of ordinary money-orders paid is sent to the audit office, when the corresponding (original) list of official money-orders paid will also be sent, the paid money-orders being arranged in order and attached to the appropriate lists. The triplicate lists will then be filed, a separate file of original lists being kept with each journal of money-orders paid, so that the dates of the journal and file of the official money-order lists correspond.

**303.** The amount of the treasury or sub-treasury voucher will be entered in the post office accounts on the receipt side as drawn from the district or sub-treasury as the case may be and will be included in the sum entered on the payment side under the head "Amount of money-orders paid." In the case of a head office the amount will also appear in column 11 of the head office pass-book (A/c. 8). All these entries must be made on the same date.

Documents to be taken to Accountant and to be received back from him.

Disposal of paid money-orders (Government Notification No. 380T.—L.S.-G., dated 24th May 1910).

Entries in accounts of post office.

**304.** If it should happen that a money-order for any officer or local body named or indicated in rule 298 is received at the office of payment without the object of the remittance being entered on the coupon, the money-order will, as stated in rule 299, not be included in the day's list. The postmaster will retain the money-order in deposit and make a reference to the office of issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the coupon and the reply will be considered as part of the coupon. The money-order will then be included in the next list sent to the treasury or sub-treasury. If, notwithstanding a reference to the office of issue, the object of the money-order cannot be ascertained, the postmaster of the office of payment will treat the money-order as refused, and return it, under the usual procedure, to the office of issue, noting across the coupon the words, "Refused as object of remittance not stated." Every case in which a money-order is received, without the object being entered on the coupon should be reported by the office of payment to the superintendent of the division in which the office of issue is situated.

Procedure in respect of money-orders without object of remittance on coupons.

**305.** On the 1st of every month the money-order clerk or sub-postmaster of the headquarters or subdivisional post office will prepare a return (Form 3—G. M. O.) of official money-orders, other than revenue and rent money-orders, received during the previous month. The returns of postmaster at subdivisional stations will be submitted to the postmaster of the district headquarters on the 1st of the month, and the return of the headquarters post office will be submitted to the head of the circle on the 5th of the month, together with the returns of any offices at subdivisional station in the district.

Monthly return of official money-orders.

### **Part III—Procedure to be followed in the Treasury or sub-treasury.**

**306.** When any officer of the Crown, not specified in Rule 298, requests that money-orders in his favour may be paid by book transfer, a written requisition to that effect will be addressed by the Treasury or Sub-Treasury officer to the postmaster at the treasury or sub-treasury station.

Requisition for payment of money-orders by book-transfer.

**307.** On receipt of the list or lists of money-orders and treasury or sub-treasury vouchers (see Rule 301), the accountant will check and compare the documents. If there is any error, he will return all the documents to the post office with a note of the error or errors. When the documents are correct the accountant will at once cut off from the money-order form the coupon in the case of rent money-orders and the strip containing the coupon and acknowledgment in the case of all other

Duties of Treasury Officer.

orders, he will sign and date the money-orders as payee and return them to the postman. In the case of money-orders for amounts exceeding Rs. 500 the Treasury or Sub-Treasury Officer also should sign and date the money-orders as payee. The accountant will retain the coupons of rent money-orders, the coupons and acknowledgments of all other money-orders, the duplicate list or lists of money-orders (Form 2—G. M. O.) and the treasury or sub-treasury voucher.

*Note*—In the case of rent money-orders the acknowledgments should not be cut off by the accountant, but should be returned to the postman duly signed.

**308.** The Treasury or Sub-Treasury Officer will on the same day adjust the amount of the treasury or sub-treasury voucher by transfer, debiting the amount to the post office and crediting the amount of the several money-orders as shown in the list or lists and on the coupons to the appropriate departments or local bodies. If the amount of any money-order cannot for any reason be credited at once to the proper head of account, it should be entered in the body of the cash-book with such particulars as are available, and a reference should be at once made through the department concerned for further particulars, on receipt of which credit to the proper head should be effected in communication with the Accountant-General. In the case of telegraphic money-orders, the reference should be made direct by post from the treasury or sub-treasury.

In the case of sub-treasuries a note should be made in the "Remarks" column of the duplicate list showing on what account each money-order was sent as indicated on the coupon. This column will be blank when received from the post office. The duplicate list or lists will be forwarded to the district treasury with the sub-treasury "daily sheet."

*Note*—When money-orders, other than revenue money-orders, are received at a sub-treasury for any amount for which a certificate has been filed, the certificate department will prepare chalans in triplicate, one for the accounts department, one for the certificate department (to be filed with the coupon in the records of the case) and the third for the requiring department. When money-orders, other than revenue money-orders, are received at a sub-treasury for an amount for which no certificate has been filed, chalans in duplicate will be prepared, one for the Sadar treasury and the other for the department in whose accounts the payment is to be credited. In the case of money-orders in payment of pound and ferry rent, chalans in triplicate will be prepared, two for transmission to the Sadar treasury and one for the local board.

*To save time the duplicate and triplicate chalans should be prepared by pen carbon reproduction.*

**309.** To each department or local body in favour of which any money-order or money-orders have been received and credited the Treasury or Sub-Treasury Officer will on the same day send an advice-list in the Form (4—G. M. O. ) together with the corresponding strips, consisting of the coupons, and acknowledgments, or if rent money-orders are concerned, together with the corresponding coupons. In the case of officers and local bodies to whom daily advice-lists are sent of other receipts on their accounts the total amount of each money-order advice list will be entered with a reference to the money-order advice-list in the daily advice-list.

Advice-list of money-orders.

In the case of unpaid money-orders credited to local bodies, the number and date of the money-order issued, and the party in whose favour it was originally issued, as well as the cause of non-payment, shall be distinctly shown in red ink in column 2 of the advice-list (Register No. 4—G. M. O.)

The Treasury or Sub-Treasury Officer will be responsible that the total of the amounts of the money-order advice-lists is equal to the amount of the treasury or sub-treasury voucher received from the post office and debited to the Postal Department.

**310.** No money-order received from the post office may be refused.

Money-orders not to be refused.

#### **PART IV— Procedure in the offices of the payees of the money-orders**

**311.** When any officer of the Government not separately specified in Rule 298, desires that money-orders in his favour be paid by book transfer, he will make a written request to that effect to the Treasury or Sub-treasury Officer for communication to the postmaster.

Request for payment of money-orders by book-transfer.

**312.** On receipt of an advice-list (see Rule 309) with the corresponding coupons or strips of coupons and acknowledgments the usual entries will be made in the prescribed registers and in the case of all orders, other than rent money-orders and excise money-orders, the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is, or is not entitled to use service stamps. In the case of excise money-orders, no separate departmental receipts will be sent but the acknowledgment portions, duly signed, will be made over to the nearest post offices by the Excise Deputy Collector or Subdivisional Officer for despatch to the remitters.

Entries in registers. Sending of receipts to remitter (Government Notification No. 380T.—L. S. -G., dated 24th May 1910).

Receipt where to be sent.

Procedure in respect of remittances which do not tally with the accounts or specify the period for which made.

**313.** The prescribed form of receipt should be sent to each remitter at latest on the first open day after the receipt of the advice list from the treasury or sub-treasury.

**314.** If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues, or be dealt with in such other way as the rules of the department or local body may prescribed; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified the amount should be credited on account of the period. If the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

**List of forms appertaining to money-orders, other than revenue money-orders, in favour of Government and local bodies**

No. of each form	Name of each form	Remarks
1 G.M.O.	Income-tax money-order coupon	Loose form
2 G.M.O.	List of ordinary official money-orders sent from post office to treasury	In triplicate. Loose form (to be used by all post offices at headquarters and subdivisions)
3 G.M.O.	Treasury return showing the total number of money-orders, other than rent and revenue money-orders, received at the post office	Loose form (to be used by all post offices at headquarters)
4 G.M.O.	Advice-list of money-orders received in the treasury	Loose form (to be used by the treasury)



FORM $\frac{1}{G. M. O.}$
---------------------------

INCOME-TAX MONEY-ORDER  
COUPON

No. and date of  
মনি-অর্ডারের নং ও তারিখ

ইনকাম-ট্যাক্স মনি-অর্ডার  
কুপন

1. *Name of Assessee*  
১। যিনি ট্যাক্স দেন তাঁহার নাম
2. *Father's Name*  
২। পিতার নাম
3. *Village*  
৩। গ্রাম
4. *Thana*  
৪। থানা
5. *Number of list K or notice L*  
৫। লিস্ট K কিংবা নোটিশ L-এর নম্বর
6. *Sources of income*  
৬। আয়ের উপায়সকল

- |  |   |     |   |                           |
|--|---|-----|---|---------------------------|
| 7. <i>Amount of</i><br>৭। কত টাকা দেওয়া হইল | } | ... | } | <i>Tax</i><br>ট্যাক্স     |
|  |   |     |   | <i>Penalty</i><br>জরিমানা |
|  |   |     |   | <i>Costs</i><br>খরচা      |

8. *Period for which paid*  
৮। যে সময়ের জন্য ট্যাক্স দেওয়া হইল
9. *Date*  
৯। তারিখ
10. *Signature of the Remitter*  
১০। প্রেরকের সহি

FORM $\frac{1}{G. M. O.}$
---------------------------

For \_\_\_\_\_ Audit Officer

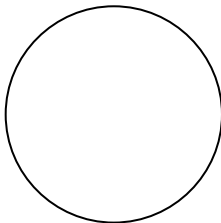
**ORIGINAL**

**This list will be filed in the Post Office**

List of Ordinary Official Money-orders sent from \_\_\_\_\_ Post  
 Treasury  
 Office to the ----- on ----- 19  
 Sub-Treasury

Serial Number.	Post Office of issue (When the post office of issue is a branch office, the name of the account office must be entered also in parenthesis)	Number of money-order	Date of money-order	Amount of money-order		Remarks
1	2	3	4	5	6	
				Rs.	P.	
Total amount in figures and words						

Date stamp of Post Office



*Signature of M. O. Clerk*

The money-orders detailed above for Rs. \_\_\_\_\_ have been paid by  
Treasury  
 Sub-Treasury voucher on \_\_\_\_\_

*Signature of Postmaster*

2 FORM----- G.M.Q
-------------------------

For-----audit office

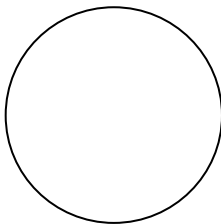
**DUPLICATE**

This list will be filed in the Treasury.

*List of Ordinary Official Money-orders sent from-----Post Office  
 Treasury  
 to the----- on-----19  
 Sub-Treasury*

Serial Number	Post Office of issue. (When the post office of issue is a branch office, the name of the account office must be entered also in parenthesis)	Number of money-order	Date of money-order	Amount of money-order		Remarks
1	2	3	4	5		6
				Rs.	P.	
Total amount in figures and words						

Date stamp of Post Office



*Signature of M. O. Clerk*

The money-orders detailed above for Rs. \_\_\_\_\_ have been paid by  
Treasury  
 Sub-Treasury voucher on \_\_\_\_\_

*Signature of Postmaster*

2 FORM----- G.M.Q
-------------------------

*For-----audit office*

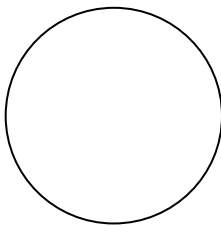
**TRIPLICATE**

This list will be filed in the Treasury.

*List of Ordinary Official Money-orders sent from-----Post Office  
Treasury  
to the----- on-----19  
Sub-Treasury*

Serial Number	Post Office of issue. (When the post office of issue is a branch office, the name of the account office must be entered also in parenthesis)	Number of money-order	Date of money-order	Amount of money-order		Remarks
1	2	3	4	5	6	
				Rs.	P.	
Total amount in figures and words						

Date stamp of Post Office



*Signature of Postmaster*

3
FORM -----
G. M. O.

Return showing the total number of Money-orders of less than ten dollars and revenue Money-orders for officers named or indicated in Rule 11 of the Official Money-order Rules

received at

Post Office

during the month of \_\_\_\_\_ 19

	Total Number of official money-orders	Total value of official money orders
(1) Remaining undisposed of at the close of the last month		
(2) Received during the month	..	
(3) Total to be accounted for	..	
(4) Paid by Treasury or Sub-Treasury vouchers	..	
(5) Finally treated as refused and returned to offices of Issue for payment to remitters	..	
(6) Remaining undisposed of at the close of the month	..	
(7) Total of items (4), (5) and (6)		
(8) Reasons for non-disposal of any money-orders entered against (6)		

NOTE.—The entries in lines (3) and (7) should agree.

The \_\_\_\_\_ 19

\_\_\_\_\_ Postmaster,

4
FORM -----
G. M. O.

*Money-orders received in*

*Advice-list of  
Treasury  
the ----- on  
Sub-Treasury  
on the same day by book-transfer.*

[The coupons and acknowledgments are annexed]

Serial Number in post office list of this date	Post Office of issue	Number of money-order	Amount of money- order	
1	2	3	4	
			Rs.	P.
		Total		

Total number of money-orders  
Total amount of money-orders (in words)

*Signature of Treasury Officer*

The \_\_\_\_\_ /19

District \_\_\_\_\_

## Rules relating to Rent Money-orders

### PART I.—The form of rent money-order

Parts of rent money-order form.

**315.** The rent money-order form is divided into three parts, viz.—

- (a) The money-order
- (b) The acknowledgment (This is the tenant's receipt)
- (c) The coupon. (This is the counterfoil of landlord's portion of the receipt.)

Description of parts. Form for rent money-orders only.

**316.** Part (a) requires no description, as it is exactly like the corresponding portion of the ordinary inland-money-order form. Part (b) is slightly larger than the acknowledgment of an ordinary money-order form and printed headings to provide for the entry of full particulars of the remittance, and the name and address of the remitter. Part (c) is the same size as the acknowledgment and contains the same headings as" part (b). On the back of part (c) are special instructions relating to rent money-orders.

Free distribution of form.

**317.** This form is to be used for rent money-orders only and for no other purpose.

**318.** Forms of rent money-order should be freely distributed among the rent-paying classes and every facility should be given to tenant to obtain these forms.

Supply of the form.

**319.** Every postmaster, sub-postmaster and branch postmaster will be personally responsible that a sufficient supply of rent money-order forms is always available in his office. In case of emergency, supplies may be obtained by telegraph direct from the stock depot. Divisional Superintendents and Inspectors, when visiting offices, will see that a sufficient supply of rent money-order forms is available and mention the fact in their inspections reports.

### Part II.—Issue of rent money-order

District in which rent money-orders are payable.

**320.** Rent money-orders are issued from all head, sub and branch post offices under the rules which govern the issue of ordinary inland money-orders, provided they are prepared in the prescribed form and are payable in districts<sup>7</sup> in West Bengal in which the Bengal Tenancy Act, 1885 is in force or any other districts to which the State Government may, from time to time, extend the provisions of the said Act. The following rules contain additional instructions which relate specially to the issue of rent money-orders.

*Note.—Rent due on Government land may be remitted by rent money-order.*

---

<sup>7</sup> Burdwan, Birbhum, Bankura, Midnapore, Hooghly, Howrah, 24-Parganas, Nadia, Murshidabad, West Dinajpur, Jalpaiguri, Malda.

**321.** The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of an ordinary money-order does not apply to rent money-orders, which may contain any fraction of an anna not less than one pie.

Treatment of fractions of an anna.

*Note.*—The sub-items which go to make up the total of the rent money-order may contain fraction of a pie.

**322.** There must be a separate money-order for each tenure or holding. Rent for two tenures or holdings may not be sent by one money-order.

Separate money-order for each tenure or holding.

**323.** The office of issue, when requested to do so, will help the remitter to make the requisite entries and, if necessary, will make entries for him in the form of rent money-order ; but no fee or any gratification for this service may be demanded or accepted, either directly or indirectly, by any official of the post office.

Post Office to help the remitter to make the necessary entries.

**324.** Persons remitting money by rent money-orders should be informed that unless they have received special instructions from the landlord on the subject, they should make the order payable to the landlord, or to his agent, or to the manager (if one has been appointed) according as the rent has previously been paid to the landlord, or to his agent, or to a manager. The name of the payee must in each case be entered on the money-order. In the absence of special instructions from the landlord, a rent money-order should always be made payable at the place at which the tenant has previously paid rent. If the rent has previously been collected, in the tenant's village by an agent whose office is not in the village, the money-order should be made payable at the agent's permanent office, or at such place as the landlord may appoint.

Address of the payee.

**325.** The office of issue is responsible that no rent money-order is issued of which the coupon and acknowledgment are blank, or are not completely filled up. The post office has no means of ascertaining the correctness of the information supplied by the remitter; all that is necessary is that the postmaster or money-order clerk should see that entries are made against every heading in the coupon and acknowledgment. No rent money-order may be accepted for issue in which there is any erasure or correction in the name or month or year of the kist for which a remittance is made. If the remitter wishes to make any alteration or tenders a money-order in which there is any alteration or erasure in the entry of the name or month or year of the kist, he must be instructed to fill up a fresh money-order. When a rent money-order with deficient entries on the coupon or no entry at all is

Post Office to see that entries are made against each heading of the form and that there is no erasure or correction.



presented for issue, the issuing postmaster should point out the omissions and help the remitter to the best of his power to supply them.

**326.** The office of issue must also see that no entry is made by the remitter beyond the entries provided for in the form of rent money-order. In some cases the tenant enters the annual rent or the area or the nature of his holding. Such entries are not provided for in the form and were intentionally not provided for and should not be allowed. If a remitter tenders a rent money-order containing any entry for which the form does not provide, the postmaster or money-order clerk should refuse to accept the form and should ask the remitter to fill up another form. Under rule 323 the postmaster or money-order clerk will, if requested to do so, help the remitter to fill up a fresh form correctly.

**327.** The word "rent" should be written before the number of every rent money-order, and this mode of distinguishing rent money-orders should be adopted whenever the number is entered. The number assigned to a rent money-order by the head office or sub-office of issue will also be entered at the top of the acknowledgment and coupon by the money-order clerk of the head office or the sub-postmaster of the sub-office of issue, as the case may be.

**328.** One line of the return of rent money-orders issued (Form 2—Rent) should be filled in by every head and sub-office at the close of each day. On the 1st of the following month the return should be totalled and sent to the head-postmaster. The head-postmaster will compile a general return (Form 3—Rent) and submit it to the Postmaster-General not later than the 10th of the month following that to which it relates. Branch offices will not submit any returns as rent money-orders issued from such offices will be included in the returns of their account offices.

### **Part III.—Payment of rent money-orders.**

**329.** Before a rent money-order is made over to the postman for payment, the money-order clerk or postmaster of the office of payment will carefully examine the name or month and the year of the kist entered in the coupon and acknowledgment and satisfy himself that they have been clearly entered and bear no marks of erasure or correction.

**330.** If the examination prescribed in Rule 329 shows any discrepancy or alteration in the entries of the kists in the coupon and the acknowledgment, the money-order must not be paid to the payee, but should be returned to the office of issue for repayment to the remitter with the following certificate endorsed in red ink by the

No entries to be made beyond the entries provided for in the form.

Mode of distinguishing rent money-order forms.

Return of rent money-orders.

Careful examination of the name or month and the year of the kist.

Procedure when the examination shows any discrepancy.

postmaster of the office of payment across the acknowledgment : "Entry of kist defective; returned for payment to remitter—(Signature) Postmaster." The office of payment will at the same time note the error in the error book, and send a copy of the entry to the Superintendent in whose jurisdiction the office of issue is situated in order that the official in fault may be punished.

**331.** On receipt of the copy of the entry in the error book, the Superintendent will take such action as appears to him suitable, having regard to the special instructions to offices of issue in Rule 335 of these rules.

Action on the part of the Superintendent.

**332.** A rent money-order should always be paid at the landlord's office at the place of payment entered in the money-order. If the money-order is drawn out as payable to the landlord himself, payment may be made to him or to any person authorized by him in writing to act as his agent, or to receive payment of money-orders in his favour. If the money-order is drawn out as payable to two or more joint landlords, the receipt and acknowledgment must be signed by both or all of the landlords, or by an agent authorized in writing by both or all of the landlords. If the money-order is drawn out as payable to an agent or manager, payment may only be made to the payee named and not to any one else. In making over money to postmen for payment of rent money-orders the postmaster of the office of payment must observe the limit fixed for the amount to be entrusted at one time to a single postman or village postman. The date stamp of the office of payment should be impressed on the reverse of the acknowledgments just before the money-orders are given to the postmen for payment.

Payment to the landlord.

*Note—Rent money-orders in favour of a District Officer, Subdivisional Officer, Certificate Officer or other gazetted officer of the State (excepting the khas tahsildars, tahsildar and manager who are Deputy or Sub-Deputy Collectors), should be paid not in cash, but by book transfer under the rules contained in Part II of the "Rules relating to money-orders in favour of Government or local bodies entitled to bank at treasuries or sub-treasuries".*

**333.** In all other respects rent money-orders will be dealt with in the office of payment exactly like ordinary inland money-orders.

Rent money-orders like ordinary money-orders.

**334.** One line of the return of rent money-orders paid and refused (Form 4—Rent) should be filled in by every head and sub-office at the close of each day. On the first of the following month the return should be totalled and sent to the head-postmaster. The head-postmaster will compile a general return (Form 5—Rent) and submit it to the Postmaster-General not later than the 10th of the month

Return of rent money-orders paid and refused.

following that to which it relates. Branch offices will not submit any returns. The rent money-orders paid by branch offices will be included in the returns of their accounts offices. All rent money-orders paid, whether paid to the original payees in cash or by book transfer or repaid to the remitters, are to be shown in these forms under "Rent money-orders paid."

**Part IV.—Disposal of rent money-orders not accepted by the payee**

**335.** If a rent money-order is refused by the payee the postmaster of the office of payment will certify in red ink across both the coupon and acknowledgment that the payee has declined to receive payment. This certificate must always be recorded on refused rent money-orders whether the payee has or has not noted his refusal in writing, and the certificate will be signed by the postmaster. The postman who presented the order with the amount thereof to the payee will write his name and the date of presentation under the postmaster's signature. This certificate will be recorded in the form given below. The refused money-order will then be treated in the usual way and returned to the office of issue (with the coupon stiched to it) for repayment to the remitter. The coupon will be made over to the remitter (tenant) when the amount of the order is repaid to him. The acknowledgment will, when the office of payment is a head office, be retained in that office. In the case of any other office of payment, the acknowledgment for a-refused money-order will be retained by that office until the 1st of the following month, when it will be attached to the return of rent money-orders paid and refused and be forwarded to the head office. The acknowledgments relating to refused money-orders will be filed in monthly bundles in the head office and should be kept in the post office safe. The postmaster will be responsible for their safe custody for three years from the last day of the agricultural year in which the money-orders were issued. On the expiry of the three years the acknowledgments should be destroyed.

**Form of Certificate**

Presented to the payee, but refused on \_\_\_\_\_

(Date)

*Postman*

(Date)

*Postmaster*

**336.** In all other respects refused rent money-orders will be dealt with exactly like ordinary inland refused money-orders.

**Part V.—Disposal of rent money-order acknowledgment**

[*N. B.*—The rules in this part apply to all acknowledgments pertaining to rent money-orders whether paid in cash or by book transfer.]

Certificate of the postmaster when the payee refuses payment  
Acknowledgment of refused rent money-orders to be preserved for three years.

In all other respects refused rent money-orders treated like ordinary money-orders.

**337.** The acknowledgments of rent money-orders paid by head and sub-offices should, if they are to be delivered from the offices of payment, be made over to the postmen, or village postmen, at the next delivery and be dealt with as prescribed in Rule 339. Acknowledgments to be delivered from any office other than the head or sub-office of payment should be sent to it in rent acknowledgment envelopes (Rent 8) duly entered in registered list. The disposal of the acknowledgments in such cases should be noted in the form Rent 6 (book of rent money-order acknowledgments returned) which should be maintained in head and sub-offices. The acknowledgment portions of rent money-orders paid by a branch office should not be cut off by that office, but the paid money-orders should be forwarded with the acknowledgments attached to them, to the account office. It is, therefore, not necessary for a branch office to keep the form "Rent 6".

Acknowledgment of paid rent money-orders.

**338.** Head and sub-offices should keep the form "Rent 7" (book of rent money-order acknowledgments delivered). The acknowledgments of all rent money-orders to be delivered from a branch office should be sent by the head or sub-office of payment to the account office of the branch office. These acknowledgments should be detailed by the account office in the special book of rent money-order acknowledgments delivered (Form Rent 7), and be forwarded by the account office to the branch office entered in the branch office slip. The branch postmaster will note the number of the acknowledgments in the branch office journal, obtain the postman's or village postman's signature against each entry, and then hand over the acknowledgments to the postman or village postman for delivery or deliver the acknowledgments himself in the case of offices in which the delivery work is performed by the branch postmaster.

Special book of rent money-orders.

**339.** The postman or village postman will enter the acknowledgments in detail in his book or register, as the case may be, and will obtain the remitter's signature or mark therein when delivering each acknowledgment.

Acknowledgments to be entered in the postman's book or register.

**340.** Acknowledgments appertaining to rent money-orders, the remitters of which have removed beyond the delivery range of the original office of issue, will be forwarded direct to the remitters at their new addresses (if known) enclosed in postal service registered covers.

Acknowledgments beyond the delivery range.

**341.** Acknowledgments which cannot be delivered in consequence of the remitters not being found will be returned by the postman or village postman to the post-

Non-deliverable acknowledgments.

master or money-order clerk (as the case may be), who will sign for them in the postman's book or village postman's register.

Undelivered acknowledgment to be kept in the office of issue for six months.

**342.** Undelivered acknowledgments will be kept in the office of issue (if a head office) for a period of six months, and, service registered cover to the Postmaster-General.

Undelivered acknowledgments to be retained for ten days in sub and branch offices.

**343.** In sub and branch offices undelivered acknowledgments will be retained for a period of ten days, and, if still unclaimed, will be forwarded to the head office under a postal service registered cover. Such acknowledgments will be kept in the head office for a further period of six months, and if, still undelivered, will be forwarded under a postal service registered cover to the Postmaster-General.

Rent money-order acknowledgments to be preserved for three years.

**344.** A rent money-order acknowledgment received by the Postmaster-General under the provisions of the two preceding rules will be kept by him for a period of three years from the last day of the agricultural year in which the money-order was issued and, if not claimed within that period will be destroyed.

Responsibility of post office officers.

**345.** Postmasters, sub-postmasters and branch postmasters of offices of issue will be responsible that acknowledgments are delivered to remitters of rent money-orders without any unnecessary delay *and free of charge*. It will be useful to make inquiries as to the punctual and free delivery of acknowledgments from tenants who may call at post offices to have rent money-orders issued.

Rules for void rent money-orders.

**346.** Void rent money-orders are to be dealt with the accordance with Rules 562-64 of the Post Office Manual, Volume I, 1st edition.

*List of forms appertaining to rent money-orders.*

No. of each form 1	Name of each form 2	Remarks 3
1/Rent	Rent money-order	Loose form. Printed in black ink on light green paper.
2/ Rent	Return of rent money-order issued.	Loose form. To be supplied to all head and sub-offices which are authorized to issue rent money-order.
3/ Rent	District return of rent money-orders issued.	Loose form. To be supplied to all head offices.
4/ Rent	Return of rent money-orders paid and refused.	Loose form. To be supplied to all head and sub-offices.
5 /Rent	District return of rent money-orders paid and refused.	Loose form. To be supplied to all head offices.
6 /Rent	Book of rent money-order acknowledgments returned.	Bound in books of 20 pages each. Supplied to all head offices which pay money-orders.
7./Rent	Book of rent money-order acknowledgments delivered.	Bound in books of 20 pages each. Supplied to all head and sub-offices which issue money-orders except those marked N. D. in the quarterly lists of Indian post offices.
8 /Rent	Rent acknowledgment envelope	To be used by all offices which pay money-orders. Printed in black ink on white paper.

# INDIAN MONEY ORDER

**(Rent)**

*(Authorised for the West Bengal Presidency)*

To  
**The Postmaster,**

S. O.

H. O.

**Fold here**

**N. B.—**This blank space should be used for the post-marks of the offices of posting delivery.

**Fold here**



*Date-stamp of the office of payment*



*Name-stamp of the office of issue*

**Fold here**



**ACKNOWLEDGMENT (On Postal Service)**

No. Rent \_\_\_\_\_

Name of Landlord \_\_\_\_\_

Name of Landlord's estate, \_\_\_\_\_  
tenure or holding.

Name of Tenant recorded in the Landlords' saristha \_\_\_\_\_  
and (where there is a record of rights) the tenant's  
khevat or khazan number.

Name of Remitter \_\_\_\_\_

Village in which tenancy is situated \_\_\_\_\_

Thana " " " " \_\_\_\_\_

Specification of kist (provided  
Remitter desires to specify any):—

	Rent		Road and Public Works Cesses	
	Principal	Interest	Principal	Interest
For* _____ kist of year† _____				
For* _____ kist of year† _____				
For* _____ kist of year† _____				
Total—				

Total amount sent by this money-order Rs. \_\_\_\_\_ P. \_\_\_\_\_  
(in words) \_\_\_\_\_

Name and full address of Remitter. \_\_\_\_\_

Received the sum specified above on \_\_\_\_\_ on account of rent particularized  
here.

Signature (in ink) of Landlord or his Agent  
authorized by writing.

**COUPON (To be retained by the payee).**

Date-stamp of office of issue

No. Rent \_\_\_\_\_

Name of Landlord \_\_\_\_\_

Name of Landlord's estate, \_\_\_\_\_  
tenure or holding.

Name of Tenant recorded in the Landlords' saristha \_\_\_\_\_  
and (where there is a record of rights) the tenant's  
khevat or khazan number.

Name of Remitter \_\_\_\_\_

Village in which tenancy is situated \_\_\_\_\_

Thana " " " " \_\_\_\_\_

Specification of kist (provided  
Remitter desires to specify any):—

	Rent		Road and Public Works Cesses	
	Principal	Interest	Principal	Interest
For* _____ kist of year† _____				
For* _____ kist of year† _____				
For* _____ kist of year† _____				
Total—				

Total amount sent by this money-order Rs. \_\_\_\_\_ P. \_\_\_\_\_  
(in words) \_\_\_\_\_

Signature and address of Remitter. \_\_\_\_\_



\*in words.

† in figures and words.



### **INSTRUCTIONS FOR THE REMITTER'S GUIDANCE**

1. The amount of a rent money-order may include rupees, P. but not a fraction of an P.
2. There must be a separate money-order for each tenancy. Rent for two tenancies may not be sent by one money-order.
3. In the absence of special instructions from the landlord, the remitter should make the money-order payable at the place at which rent has previously been paid and to the landlord himself or his agent, according as rent has previously been paid to the landlord or an agent.
4. It is optional for the remitter to specify the *kist* to which he wishes the rent paid to be credited. Under section 55 of the Bengal Tenancy Act, 1885 if he declares the year, or the year and the installments, to which he wishes the payment to be credited, the payment shall be credited accordingly, but if he does not make any such declaration, the payment may be credited to the account of such year and installment as the landlord thinks fit.
5. Postmasters will refuse any rent money-order which contains any entry for which the form does not provide. They will, when requested to do so, help the remitter to make the requisite entries, and, if necessary, will make the entries for him. No fee or any gratification for this service may be demanded or accepted either directly or indirectly by any officials of the post office.
6. The limit of amount of a rent money-order and the rates of commission are the same as for ordinary money-orders.

**CHAPTER IX**

**Statutory Revenue Fines**

Fines can be imposed only according to law.

**347.** Fines can be imposed by revenue officers under Act XX of 1848 only in cases in which they are authorized by law to summon landholders or to call for papers. The procedure prescribed by law must in each case be carefully followed. The report to the Commissioner prescribed by section 2 should be made, if possible, on the day on which the fine is imposed.

Return to Commissioner.

**348.** The report should be in the accompanying form and should specify distinctly the nature and object of the call and the law under which it was made—

**Statement of fines imposed by the Collector or Superintendent of Survey of \_\_\_\_\_ under section 1, Act XX of 1848**

1 District	2 Name of estate and thana	3 Name of Zamindars.	4 Object of call.	5 Regulation under which call was made.	6 Amount of daily fine.	7 Date of orders imports.	8 Date from which fine is payable.	9 Remarks

**CHAPTER X**  
**Trust Moneys**

Trust fund to be kept in the treasury as a deposit.

**352.** All trust money received by an officer in his official capacity shall, unless a trust fund has been created be lodged in the treasury, where it will be created as a deposit.

Intimation of money received.

**353.** The fact that the money has been received, together with the nature of the trust, shall be at once reported to his official superior and by him to the Provincial Government, through the usual channel.

No expenditure to be incurred without sanction.

**354.** No expenditure shall be incurred from such funds except with the sanction of the authority competent to sanction the payment, if made, from general revenues.

Work of public utility.

**355.** If the money is to be expended on some work of public utility, the work shall be carried out in the same manner and with the same sanction as if it were undertaken at the expense of the State Government.

Sanction must be in accordance with the terms of the trust.

**356.** The officer sanctioning any expenditure from such funds must satisfy himself that it is in accordance with the terms of the trust.

Investment of public and charitable funds.

**357.** Officers of the Government are forbidden to invest public and charitable funds otherwise than in Government securities, or to deposit such funds save in a Government Treasury or the Reserve Bank of India.

Personal responsibility for any misapplication of trust money.

**358.** The above rules must be strictly adhered to, and officers must be held personally responsible for any misapplication of trust money which may result from its neglect.

## CHAPTER XI

### Escheats General Rules

**359.** (i) All property, whether real or personal, to which there is no legal claimant, belongs to the State.

Government claims.

(ii) It has been rule that kutcha, tiled or thatched houses are immovable property and such houses left by persons dying intestate are to be dealt with as immovable property.

How kutcha, tiled or thatched houses are to be treated.

### Real or Immovable Property

**360.** When real property is left without a claimant, it does not appear that the intervention of the civil courts is in any way necessary, or can be, by any law, invoked.

Civil Courts have no jurisdiction where real property is concerned.

**361.** By section 7, Regulation XIX of 1810, the Board is vested with the general superintendence of all escheats, and is required to inform itself fully, "through the local agent", of any property of that description, and to direct whether it should, in its opinion, be sold on the public account, or in what other mode it should be disposed of. The Collector being *ex-officio* local agent, should report, for the orders of the Commissioner and the Board, all cases, subject to the exceptions, mentioned in Rule 362, in which he learns the existence of unclaimed real property. He should take immediate possession of such property on the part of the Government, and take measures at the same time to invite claimants to the property as publicly as possible. Should the Collector's action be opposed by any person actually in possession, he must desist from occupying the property and report the circumstances with his opinion in regard to the propriety of instituting a suit for the establishment of the right of the Government. Notices inviting claimants to the property should remain open for six months.

Duties of the Board and of Collectors.

**362.** The State Government has, however, decided not to act upon its right of taking possession as escheats of mere occupancy tenures (whether transferable or not) of cultivators dying without heirs and in such cases Collectors should not put forward any claim on behalf of the Government and no report to the Board need be made.

Occupancy tenures will not be claimed by the Government.

In the case of any tenure of a middleman or cultivator which, though of a permanent character, is worth less than Rs. 500, according to the valuation of such tenures in the district for the time being, the Collectors should report all particulars to the Board as hitherto, but should refrain from taking possession until the orders

Procedure in cases of tenures worth less than Rs. 500.

of the Board are received, as, in respect of such tenures, the State Government will not, as a matter of course in every case, act on its right to claim the escheat.

Property escheated not to be ordinarily sold for twelve years.

**363.** With reference to the provisions of the law of limitation (Act IX of 1908), the Board will not ordinarily direct the sale of any such property until it has been in full possession of it for twelve years except in the case of lakhiraj and rent-free tenures valued at less than Rs. 500, of which the sale will be sanctioned at the end of six months after the declaration of escheat.

Appropriation to Local improvements.

**364.** Small patches of land in the neighbourhood of towns, or such escheats as shops, tanks and gardens similarly situate, may, with the special sanction of the State Government in each case, be appropriated to local improvements.

Illegitimate claimants to be liberally dealt with.

**365.** On the occurrence of the escheat of estates which may have belonged to Hindus, Muhammadans, or others, to whom the Indian Succession Act, 1925, does not apply, the State Government will deal in a liberal spirit with the claims of persons, who, except for the fact of illegitimacy, would have been entitled to succeed, or who for any reason have a moral, though not a legal, claim to consideration ; such cases will be reported to the State Government for final orders.

Illegitimate European claimants.

**366.** In dealing with the escheated property of illegitimate Europeans who may die intestate in India, it has been customary for the Central Government to be guided by the principles applicable to the disposal of similar escheats in England ; tinder which the property, or a portion thereof, is distributed, as a matter of grace and bounty, to the next-of-kin of the deceased, after deducting the expenses incurred and a proportion as the Government's share according to a certain scale.

### **Personal or Movable Property**

Duties of the Magistrate and District Judge.

**367.** The mode of procedure where personal property is left without a claimant is described in section 7, Regulation V of 1799, which requires that such property should be advertised and if unclaimed within twelve months following the date of advertisement, an inventory with a report should be submitted by the District Judge to the Board (Decentralization Act IV of 1914). By this it is not meant that a report should be submitted at the end of each calendar year, but as soon as the twelve months' term has expired in each case. In each month of the year a report in the form given in Appendix A should be made of such cases as have in the previous month been pending for the prescribed period. In regard to the personal property the duty of the Magistrate is confined to informing the Judge concerning it

whenever he becomes aware of its existence. It follows of course that he should take such measures as lie in his power to make himself acquainted with the existence of such property.

**367A.** (1) When the personal property consists of hand notes or bonds, etc., they should also be included in the inventory for orders of the Board. If realisation of the money due on them was already barred at the time when they were seized by the police, they should be ordered to be destroyed as useless papers. If realisation is not barred orders for bringing their value to the credit of the State Government either by sale at a reasonable price or by suit should be passed. Before instituting the suit steps should be taken to realise the assets amicably in possible and the amount at which claim is to be settled should be fixed with the approval of the Board. When institution of a suit is decided on as a last resort, it should be ascertained on enquiry that the prospects of realisation of assets are good.

(2) Where it is found that the hand-note or bonds will be barred or are likely to lose their value before the expiry of the period during which the notice inviting claimants remains open, the District Magistrate should forthwith obtain the orders of the District Judge for their disposal in the manner indicated in sub-paragraph (1). The latter should submit a report stating the action taken for the formal approval of the Board.

Duties of the Police.

**368.** In all cases in which intestate movable property is taken possession of by the police, the officer in charge of the police station in which the occurrence takes place shall submit a report to the Magistrate of the district or division of district within which his station is situated. The report shall be in Form I in Appendix B. The police should not, however, take property out of a claimant's hands. If a claimant has obtained possession of property dishonestly before they hear of it, action should be taken against him under section 404 of the Indian Penal Code.

Report in Form I to be sent to District Court.

**369.** The report in Form I, when received by the Magistrate of the district or division of the district, should be forwarded, with a memorandum to the District Court having jurisdiction in the case, and the orders of the Court should be requested. If, however, *bona fide* claimant to any property, appears after the police report is received, the Magistrate will release it to him as having been wrongly taken possession of.

Property to be dealt with in accordance with - District Judge's order.

**370.** On receipt of the Magistrate's report, the District Judge will reply in a separate communication, and the property will be dealt with in accordance with his orders. In

practice, there are only two ways in which the property is dealt with. It is either ordered to be sold on the spot and the money remitted to Court, or the property itself is ordered to be sent to the Court.

**371.** When, in the case of property that very rapidly deteriorates and perishes, the police assume the responsibility of selling it in anticipation of orders, or when the Court directs that the property shall be sold on the spot, an account of the sale in Form II hereto annexed shall be prepared in triplicate by the police. The three copies shall be sent to the Magistrate of the district or division of the district who shall send two copies to the Judge, and the third to the District Treasurer. One of the two copies forwarded to the Judge shall be returned with his signature to the police station at which it was originally prepared.

Procedure for selling the property on the spot.

**372.** When the District Judge directs that the property itself is to be sent to the Court, a chalan in Form III shall be prepared in triplicate by the police. As in Rule 371 one copy shall be returned by the District Judge with his signature to the police station at which it was originally prepared.

Procedure when the property itself is sent to the Court.

**373.** All money and valuables sent to the District Judge by the police should under the existing rules be remitted to the treasury as soon as they reach the Court, and in the event of the Treasurer not receiving within due time the cash or valuables entered in the form received by him under Rule 371 or Rule 372, he should immediately report the matter to the Judge by a note at the foot of the daily advice list of payments now sent to Civil Courts.

Money and valuables to be remitted to the treasury as soon as they reach the Court.

**374.** Horses, cattle, ponies, sheep and goats should not be sold by the police without the orders of the District Judge. They should be placed in the nearest pound, and the Judge should pass orders as soon as he receives the report so as to prevent the possibility of the cost for keep exceeding the value of the animal. The animal should, when it is ordered to be sold, be disposed of, if possible, at a public market.

Horses, cattle, etc., not to be sold without the orders of the District Judge.

**375.** The cost of keep in cases referred to in Rule 374 will be deducted from the sale proceeds and paid to the pound-keeper, and only the net proceeds will be remitted to the Judge, as provided in Form II. Similarly, the cost of transport of such intestate movable property as is sent up to the District Court should be entered in the chalan forwarding the property (Form III). This cost should be paid at once from the amount to credit on account of property sold. In cases in which a claim to the property is afterwards judicially allowed, the successful claimant will

Charge for transport or for keep of live animals.

generally be required to satisfy the charge for transport, or for keep of live animals, before receiving the property or its proceeds.

**376.** In cases where personal property under attachment of the civil court is claimed by persons alleging themselves to be heirs of the deceased intestate persons, the Collector should be represented before the Judge by the Pleader of the Government, where the interests of the State Government require such cases to be watched.

**377.** Section 7, Regulation V of 1799, applies without distinction to the movable property of persons dying intestate either in or out of hospitals.

**378.** The Indian Succession Act, 1925, and the Administrator-General's Act, 1913, have superseded section 7 of Regulation V of 1799, as regards European British subjects. As the law now stands a District Judge is bound to keep the property of a deceased European British subject, under Rs. 1,000 in value, until some person comes forward to claim it. The inconvenience of District Officers can be obviated by selling the property and remitting the funds to the Judge who will place them in the Treasury to the account of the estate. The Judge would be perfectly justified in giving orders for the sale of the property after some time has elapsed, as such a course would be for the benefit and protection of the estate.

Interest of the Government to be watched.

Applicability of section 7, Regulation V of 1799, to the property of persons dying intestate either in or out of hospital. Indian Succession Act and the Administrator-General's Act have superseded section 7. Regulation V of 1799, as regards European British subjects.



**APPENDIX A**

Inventory of articles under the seal of the Judge of \_\_\_\_\_ the property of persons who have died intestate, and to which no claims have been advanced within twelve months following the date of the issue of the proclamation prescribed by law, submitted to the Secretary to the Board of Revenue, in accordance with Government Circular No. 60, dated the 21st September 1879, with the request that the Board may be moved to authorize the property to be sold, and the proceeds thereof, together with the cash in hand, to be carried to the credit of the Provincial Government..

*Dated*

*District Judge*

Name	Date of proclamation	Property	Estimated value		Total		Remarks.
			Rs.	P.	Rs.	P.	

*District Judge*

**APPENDIX B**  
**Form I**

REPORT of the intestate movable property from station  
District dated

Annual Number 1	Date and place of death 2	Name and residence of deceased, if known 3	List of property 4	Remarks 5

*Memo. No.* , *dated*

FORWARDED to the District Judge of for information and orders

*Signature of Magistrate*

*Signature of Police Officer*

**FORM II**

Account of sales of intestate movable property sold at  
dated

station, district

Number and year of original report, with name of deceased, if known 1	Number and description of article as per original report 2		Weight or measure (where possible) 3	Price at which sold 4		Remarks 5
	Rs.	P.		Rs.	P.	
Less cost of feeding live-stock as per memorandum at foot No. Horse-----days at----- per day----- Cow or Buffalo----- Goat -----			Total Net proceeds forwarded			
Total						

Signature of Police Officer----- Signature of Receiving Officer-----  
Dated

**FORM III**

Chalan of intestate movable property from

station, district

Number and year of original report, with name of deceased, if known 1	Number and description of article as per original report 2	Weight or measure 3	Date of despatch 4	Cost of despatch 5		Remarks 6
				Rs.	P.	

Signature of Police Officer----- Signature of Receiving Officer-----  
Dated

## CHAPTER XII Treasure-Trove

**379.** In these rules—

Definitions.

"the Act" means the Indian Treasure-Trove Act, 1878, and "section" means a section of the Act.

**380.** Every notification under section 5(a) shall be published at the Collector's cutcherry, Subdivisional cutcherry. Munsifs cutcherry and police-station within the jurisdiction of which the treasure was found, and also at some conspicuous spot in the village in which it was found.

Publications of notification.

**381.** On receipt of any notice under section 4, or on receipt of information from any person other than the finder. That treasure has been found, the Collector shall report the fact direct to the Board and to the Superintendent, Archaeological Survey, Eastern Circle, stating—

Collector's report.

- (1) the name of the finder ;
- (2) the nature of the treasure and the number of coins (if any) ;
- (3) the approximate value of the treasure ;
- (4) the date of the finding of the treasure ;
- (5) the origin, surrounding and exact nature of the find ; and
- (6) .whether, in the case of treasure consisting of coin, it is recommended—

- (a) that Government should acquire the whole of such treasure, or
- (b) that for any special reasons, such as the largeness of the quantity found or the coins being known to be of merely metal value, Government should not acquire the whole of such treasure, but only a portion thereof, or
- (c) that Government should not acquire any portion of the treasure.

In the event of such recommendation being made, if the find is small, all the coins shall be submitted to the Board. In the case of large finds, only a few specimens of each type shall be submitted. The expert who examines the coins may correspond direct with the Collector, and request that in the case of large finds all the coins, or such number of them as he may require, be submitted to him.

**382.** If the information of the finding of treasure is given by a person other than the finder and the Collector is satisfied that the information so given is substantially correct, he shall, in addition to the notice required under section 5, serve a notice

Proceedings when finder does not give notice.

on the finder to show cause why he should not be prosecuted under section 20. The Collector may also serve a notice on the owner to show cause why he should not be prosecuted under section 21 if he has reason to believe that an offence under that section has been committed by the owner. After the service of such notice or notices, as the case may be, the Collector shall take such further proceedings in the matter as may "be deemed expedient.

Cost of service of notice.

**383.** All notices issued under section 5(b), or in pursuance of any rules framed under the Act, shall be served at the cost of Government.

Acquisition of treasure.

**384.** The acquisition, under section 16, of the whole or any part of the treasure by the Collector, whether such treasure consists of coins or not shall be subject to the orders of Government.

Examination of coins and reports by experts.

**385.** Coins submitted to the Board by Collectors shall be sent for examination to experts, who shall submit their reports to the Board in Forms A and B appended to these rules, stating the number and nature of the coins and their probable numismatic value. They shall also advise whether the coins or any part of them should be acquired by Government. Ordinarily all coins pronounced by the experts to be rare specimens shall be acquired by Government. Copies of the reports thus received shall be forwarded to the Superintendent, Archaeological Survey, Eastern Circle, for inclusion in the summary referred to in Rule 393.

Examination and acquisition of treasure not coins.

**386.** (1) In the case of treasure not consisting entirely of coins, it shall be the duty of the Superintendent, Archaeological Survey, Eastern Circle, on receiving the report mentioned in Rule 381 above, to arrange for an inspection of the treasure either by himself or by a Deputy, whenever it appears to him, from the report in question, that such inspection is desirable and in any case to advise Government without delay as to the desirability of acquiring the treasure under section 16, in the event of an ultimate declaration by the Collector under section 9.

(2) If Government decide to acquire such treasure whether on the report of the Superintendent, Archaeological Survey, Eastern Circle, or otherwise, Government shall so inform the Collector, who, after making the said declaration and complying with the provisions of section 16, shall as soon as possible forward the treasure so acquired either to the Indian Museum in Calcutta or to any other centre which Government may direct.

Acquisition of old coins not treasure to be recovered.

**387.** All Collectors are empowered to purchase, otherwise than when proceeding under the provisions of the Act, any coins, whether gold, silver or copper, which

appear to be old and not of British mintage, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the material of the coins together with one-fifth of such value. Coins so purchased shall be submitted to the Board for distribution in the manner prescribed in Rule 390.

*Explanation.*—Such coins include, for example, coins, struck at Calcutta, Murshidabad, Benaras, Surat, or Arcot in the name of the Emperor Shah Alum, dated the 19th Juloos.

**388.** (1) All fines levied under the Act shall be credited to head "Treasure-Trove," subordinate to head "XLVI—Miscellaneous", and any treasure which vests in the Government under section 20 or section 21 shall, unless it be such as it is thought advisable for Government to retain, be sold in the manner described in sub-rule (2) with reference to the sale of surplus coins, and the proceeds shall be credited to the above head.

Proceeds of fines and sales to be credited to Government. Subject to be noticed in the Land

(2) Any surplus coins which it is considered desirable to retain, after the distribution prescribed in Rules 390 and 392, shall be sent to the Indian Museum and kept there for sale. Notices containing particulars thereof shall be published quarterly in the Official Gazette of the State and the Central Governments, copies of the notice being sent to the Asiatic Society and to the other institutions mentioned in Rule 390. If any coins so kept for sale remain unsold, Government may, at the end of each year, pass orders for the sale thereof by public auction.

**389.** All collectors shall append a paragraph to their Land Revenue Annual Reports, stating whether during the year under report, any notices have been presented under section 4 or any proceedings taken before the Magistrate under section 20 or section 21 or any action taken under Rule 387. All Commissioners shall, in their own reports, mention the results of the working of the Act as reported by Collectors.

Revenue Annual Report.

**390.** (1) One coin, or more coins than one of the same variety acquired by Government, shall, subject to the provisions of rule 391, be distributed to the following cabinets in the following order, viz :—

Distribution of coins acquired.

- (1) The Principal Museum of the Province in which the treasure-trove is found.
- (2) The Central Asian Antiquities Museum, New Delhi.
- (3) The Indian Museum, Calcutta.
- (4) The Delhi Museum, (in respect of coins of the Pathan and Moghul periods).
- (5) The Madras Museum.

- (6) The Prince of Wales Museums of Western India.
- (7) The Provincial Museum, Lucknow.
- (8) The Nagpur Museum.
- (9) The Patna Museum, Patna.
- (10) The Provincial Museum, Gauhati, Assam.
- (11) The Provincial Museum, Cuttack, Orissa.
- (12) The Ajmer Museum.
- (13) The Deccan College Post-Graduate Research Institute, Poona.
- (14) The Watson Museum, Rajkot.
- (15) The Royal Asiatic Society of Bengal, Calcutta.
- (16) The Bombay Branch, Rpyal Asiatic Society.
- (17) The Ashutosh Museum of Indian Art, Calcutta.
- (18) The Benaras Hindu University Museum.
- (19) The British Museum, London.
- (20) The Fitz-William Museum, Cambridge.

(2) Every distribution made under sub-rule (/) shall be intimated to the Superintendent, Archaeological Survey, Eastern Circle.

**391.** It shall not be necessary to present coins to an institution which already possesses exactly similar specimens. To facilitate the selection and to avoid the accumulation of duplicates the Board shall be furnished by each cabinet with a catalogue of the existing collections which shall also be published.

If the publication of catalogues cannot be arranged for, hand lists shall be printed, giving such details of the coins in each cabinet that they can be recognized.

**392.** No official who is entrusted with the examination of coins as part of his ordinary duties shall in any circumstances retain specimen of any coin. Non-official examiners may, however, retain one specimen only of each variety; provided that specimens remain over after all the cabinets named in Rule 390 have been supplied. In such cases a statement shall be furnished to the Board by the examiner or examiners concerned.

**393.** The Superintendent, Archaeological Survey, Eastern Circle, shall include in his annual report a brief summary of the results of the examination of coins and other treasure-trove during the year under review. The summary shall show the total number of coins dealt with during the year, their classification by metal and also roughly, by the series to which they refer. It shall also give a short account of

Accumulation of duplicates to be avoided.

Retention of specimen coins by non-official examiner.

Annual report and summary.

any notable finds, whether of coins or of other treasure-trove, and the distribution of coins during the year shall be shown in a separate table. From C appended to these rules shall be used for this purpose.

**Form A**

Report No. \_\_\_\_\_ of \_\_\_\_\_ on \_\_\_\_\_ coins found on \_\_\_\_\_, district \_\_\_\_\_, received with  
G.O. No. \_\_\_\_\_, dated \_\_\_\_\_, 196 .  
Collector's \_\_\_\_\_

(This form is used for Moghul coins only)

		To be acquired for—	
Year			
1	Number of metal.		
2	Name of King.		
3	Mint		
4	Type		
5	Bengal or Ilhi.		
6	Hijri		
7	Month.		
8	Indian Museum, Calcutta.		
9	The Delhi Museum (in respecthe Pathan and Moghul Period)		
10	The Dacca Museum		
11	The Madras Museum		
12	The Prince of Wales Museum Western India		
13	The Provincial Museum, Lucknow		
14	Thee Lahore Museum.		
15	The Nagpur Museum.		
16	The Public Library, Shillong.		
17	The Peshawar Museum.		
18	The Quetta Museum.		
19	The Ajmere Museum.		
20	The Rangoon Museum.		
21	The Patna Museum, Patna.		
22	The Asiatic Society of Bengal		
23	The Bombay Branch, Royal Asiatic Society.		
24	The Watson Museum, Rajkot.		
25	The Ravenshaw College Museum		
26	The British Museum.		
27	The Victoria Museum, Karachi		
28	The Historical Museum, Satara		
29	The Fitz William Museum, Cambridge.		
30	The Varendra Research Societ scum, Rajshahi.		
31	For sale at—		



**Form B**

Report No. of on coins found at , district , received with  
G.O. No. , dated 196 .  
Collector's

(This form is issued for all classes of coins other than the Moghul series.)

		To be acquired for—
1	Number of metal.	
2	Observe.	
3	Reserve	
4	Reference and Remark	
5	Indian Museum, Calcutta.	
6	The Delhi Museum	
7	The Decca Museum.	
8	The Madras Museum.	
9	The Prince of Wales Museum Western India	
10	The Provincial Museum, Lucknow	
11	Thee Lahore Museum.	
12	The Nagpur Museum.	
13	The Public Library, Shillong.	
14	The Peshawar Museum.	
15	The Quetta Museum.	
16	The Ajmere Museum.	
17	The Rangoon Museum.	
18	The Patna Museum, Patna.	
19	The Asiatic Society of Bengal	
20	The Bombay Branch, Royal Asiatic Society.	
21	The Watson Museum, Rajkot.	
22	The Ravenshaw College Museum	
23	The British Museum.	
24	The Victoria Museum, Karachi	
25	The Historical Museum, Satara	
26	The Fitz William Museum, Cambridge.	
27	The Varendra Research Societ scum, Raishahi	
28	For sale at—	

### Statement C

Metal 1	Ancient 2	Mediaeval 3	Pathan 4	Suri 5	Moghul 6	Oudh 7	East India Company 8	9	Total 10
Gold .....									
Silver .....									
Copper .....									
<b>Total ...</b>									