REGD NO. JK—33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 3rd Sept., 2026/12th Bhad., 1948. [No. 23

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Printed at the Government Press, Srinagar.

PART I-A

Jammu & Kashmir Government–Orders

HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT SRINAGAR

(Exercising powers of Bar Council under Section 58 of the Advocates Act, 1961)

Notification

No. 1606 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Sehreen Mushtaq D/o Mushtaq Ahmad Malla R/o Shah Colony Parimpora Qummarwari Opposite 2nd Petrol Pump, Tehsil & District Srinagar vide Notification No. 2373 of 2025/RG/LP dated 22.07.2025 has been declared as Absolute/Final.

By order.

Notification

No. 1605 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Suhail Farooq Malik S/o Farooq Ahmad Malik R/o Chettibandi Malikpora, Tehsil & District Bandipora vide Notification No. 2077 of 2025/RG/LP dated 18.06.2025 has been declared as Absolute/Final.

By order.

Notification

No. 1604 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Sameena Altaf D/o Mohammad Altaf Bhat R/o Summer Bugh Lasjan Tehsil Bagati Kanipora District Budgam vide Notification No. 664 of 2026/RG/LP dated 04.04.2026 has been declared as Absolute/Final.

By order.

Notification

No. 1603 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Suraya Qadir D/o Gh. Qadir Wagay R/o Ranipora Tehsil Kulgam vide Notification No. 716 of 2026/RG/LP dated 06.04.2026 has been declared as Absolute/Final.

By order.

———

Notification

No. 1602 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Sheikh Amber Mustaffa S/o Farooq Ahmad R/o Sec. 1 Lane Mustafabad, HMT Tehsil Central Shalteng District Srinagar vide Notification No. 3572 of 2025/RG/LP dated 14.11.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1601 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Shahid Ahmad Rather S/o Gh. Mohammad Rather R/o Akhoon Mohalla Gupth Ganga Ishbar Nishat, Tehsil Hazratbal, District Srinagar vide Notification No. 2924 of 2025/RG/LP dated 11.09.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1600 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Samar Aijaz D/o Aijaz Ahmad Ahanger R/o Khanabal Bazar Tehsil & District Anantnag vide Notification No. 3682 of 2025/RG/LP Dated 04.12.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1599 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Sheikh Saqib Showkat S/o Sheikh Showkat Ahmad R/o Sheikh Mohallah Saloora Tehsil & District Ganderbal vide Notification No. 3684 of 2025/RG/LP dated 04.12.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1598 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Rabia Rasheed D/o Abdul Rasheed Rather R/o Sozeith (Narbal), Kirmaniabad, District Budgam vide Notification No. 1160 of 2023/RG/LP dated 03.06.2023 has been declared as Absolute/Final.

By order.

———

Notification

No. 1597 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Rayees Ahmad Bhat S/o Noor Mohammad Bhat R/o 100 Mohalla Hazratbal Payeen, Tehsil & District Anantnag vide Notification No. 2071 of 2025/RG/LP dated 18.06.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1596 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Raja Owais Bashir S/o Bashir Ahmad Bhat R/o Chursoo New Colony Tehsil Awantipora, District Pulwama vide Notification No. 2700 of 2025/RG/LP Dated 22.08.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1595 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Rehana Jameel D/o Farooq Ahmad Khan R/o Dragger Tehsil Karnah District Kupwara vide Notification No. 3141 of 2025/RG/LP dated 10.10.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1594 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Qurat Ul Ain D/o Ab. Rehman Nath R/o Moominabad Batamaloo, Tehsil Central Shalteng, District Srinagar vide Notification No. 3589 of 2025/RG/LP dated 14.11.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1593 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Qamrush Zehra D/o Raja Yousuf Ali Khan R/o Inside Kathi Darwaza Rainawari Botraj Mohalla, Tehsil & District Srinagar vide Notification No. 2693 of 2025/RG/LP dated 22.08.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1592 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Mr. Peerzada Furqaan Syeed S/o Dr. Peerzada Mohd Syeed R/o Nowgam (Kuthar) Peermohalla Shangus, District Anantnag vide Notification No. 1572 of 2025/RG/LP dated 16.05.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1591 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Naira Farooq D/o Farooq Ahmad Marazi R/o Rehmania Colony Jogiwan Hakka Bazar Hawal, District Srinagar vide Notification No. 3139 of 2025/RG/LP dated 09.10.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1590 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Nahida Ramzan D/o Mohd Ramzan Ganie R/o Rakh-i-Harran GBI Fatehpoora Tehsil & District Ganderbal vide Notification No. 3426 of 2025/RG/LP dated 13.11.2025 has been declared as Absolute/Final.

By order.

———

Notification

No. 1589 of 2026/RG/LP Dated : 13-07-2026

Provisional admission as an Advocate, granted under the Advocates Act, 1961 in favour of Ms. Neelofar Rahim D/o Shri Abdul Rahim Akhoon R/o Gushie Akhoon Mohalla, Kupwara vide Notification No. 1331 of 2025/RG/LP dated 09.04.2025 has been declared as Absolute/Final.

By order.

Sd/-
SYED MUJTABA HUSSAIN,
Registrar Administration.

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THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 3rd Sept., 2026/12th Bhad., 1948. [No. 23

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART II—B

Notifications, Notices and Orders by the Heads of Departments.

———

UNION TERRITORY OF JAMMU AND KASHMIR
OFFICE OF THE DEPUTY COMMISSIONER
(DISTRICT COLLECTOR), KISHTWAR
(MINI SECRETARIAT COMPLEX, KISHTWAR-182204)

Subject :—Acquisition of land measuring 37 Kanals 13 ½ Marlas, situated in Village Dhar, Tehsil Mughalmaidan District Kishtwar for Construction of link road Km 2nd to Loidhar Phase-III regarding the issuance of declaration under section 19(1) of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation & Resettlement Act 2013.

———

Notification No. 08 of Rev/LA of 2026

Dated 24.07.2026

Whereas, land measuring 37 Kanals 13 ½ Marlas situated at Village Dhar Tehsil Mughalmaidan, is required for the public purpose, i. e. Construction of link road Km 2nd to Loidhar Phase-III ; and

Whereas, Collector Land Acquisition (SDM) Chhatroo, vide Notification No. SDM/C/LA/2025-26/151-58 dated 15.07.2025, issued preliminary notification under Section 11(1) of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, for calling objections, if any, from the land interested persons(s) in respect of land measuring 37 Kanals 13 ½ Marlas situated at village Dhar Tehsil Mughalmaidan, District Kishtwar, which is under acquisition within stipulated time period of sixty (60) days from the date publication of the notification, personally or through the authorized agent ; and

Whereas, copy of the Preliminary Notification were duly forwarded to the concerned authorities and were published for wide publicity through the Tehsildar Mughalmaidan and in the newspapers as required under law, inviting objections from all persons interested within the prescribed period ; and

Whereas, in pursuance of Section 15 of the Act, objections received from the persons interested were duly considered after affording them reasonable opportunity of being heard and the enquiry contemplated under Section 15(2) of the Act was conducted by the Tehsildar, Mughalmaidan, who submitted his report vide No. TM/Gen/2025-26/509 dated 11.12.2025, which was examined by the Collector Land Acquisition, (SDM) Chhatroo and forwarded to the District Collector (Appropriate Government) vide No. SDM/C/LA/2026-27/89 dated 30.06.2026 ; and

Whereas, as per notification issued by the Government of J&K Revenue Department vide S.O. 17 dated 14.01.2022, the Deputy Commissioner (District Collector) has been designated to be the Appropriate Government within their respective jurisdiction for acquiring land under Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, public purpose for an area not exceeding 400 Kanals (50 acre) ; and

Whereas, as per section 19(1) of Right to Fair Compensation and Transparency in Land Acquisition Rehabilitation and Resettlement Act, 2013 the Appropriate Government (District Collector) is satisfied that the land is required for construction of link road Km 2nd Loidhar Phase-III ; and

Now Therefore, in exercise of the powers conferred by Section 19(1) of the Right to Fair Compensation and Transparency in

Land Acquisition, Rehabilitation and Resettlement Act, 2013, read with S.O. 17 dated 14.01.2022 issued by the Revenue Department, Jammu and Kashmir, **I, Pankaj Kumar Sharma, (JKAS), Deputy Commissioner/District Collector, Kishtwar,** being the Appropriate Government for the purposes of this acquisition, hereby declare that the land specified in Schedule-I appended hereto, measuring 37 Kanals 13 ½ Marlas situated in the revenue Village Dhar Tehsil Mughalmaidan District Kishtwar, is required for the aforesaid public purpose and shall be acquired in accordance with the provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

It is further declared that :—

I. The land specified in **Schedule-I** shall be acquired for the aforesaid public purpose.

II. The Collector Land Acquisition, (SDM) Chhatroo shall ensure publication of this Declaration in accordance with **Section 19(4)** of the Act and the Rules framed thereunder.

III. The Collector Land Acquisition, (SDM) Chhatroo shall thereafter proceed under **Sections 21 to 30** of the Act for issuance of public notice, determination of compensation, passing of award, payment of compensation, implementation of Rehabilitation and Resettlement benefits, wherever applicable, and completion of all consequential statutory proceedings in accordance with law.

Schedule-I : Details of Land under Acquisition

S. No.	Tehsil	Village	Khasra No.	Quantum of Land Involved	
				Kanal	Marla
1.	Mughalmaidan	Dhar	434 min	02	3 ¾
2.	do-	do-	414 min	00	3 ¼
3.	do-	do-	416 min	00	12
4.	do-	do-	955/450/1	00	9 ¼
5.	do-	do-	1102/943/451	03	½
6.	do-	do-	1101/943/451	01	14
7.	do-	do-	1103/943/451	02	17 ¼

8.	do-	do-	305	01	12
9.	do-	do-	1060/692	02	17 ¾
10.	do-	do-	304	00	08
11.	do-	do-	314	00	18 ½
12.	do-	do-	318	01	04
13.	do-	do-	317	00	13 ¼
14.	do-	do-	316	00	04
15.	do-	do-	301	02	00
16.	do-	do-	1046/303 min	00	10
17.	do-	do-	1046/303 min	02	10
18.	do-	do-	280	01	6 ½
19.	do-	do-	281	00	13
20.	do-	do-	261	01	¾
21.	do-	do-	260	00	15 ½
22.	do-	do-	259	00	5 ¾
23.	do-	do-	251	02	9 ¼
24.	do-	do-	246	01	3 ¼
25.	do-	do-	252	00	04
26.	do-	do-	1080/1045	00	18
27.	do-	do-	257	01	½
28.	do-	do-	289 min	00	4 ½
29.	do-	do-	289 min	00	15 ½
30.	do-	do-	241 min	00	3 ½
31.	do-	do-	241 min	00	06
32.	do-	do-	293	00	9 ¼
33.	do-	do-	1064/1039/238	02	¾
			Grand Total	**37**	**13** ½

Further, the Collector Land Acquisition (SDM) Chhatroo, shall be personally responsible for identification and proper title verification of all types of land/structures/trees involved in the case and apportionment of compensation amongst all the landowners/rightful claimants in accordance with the relevant laws/ rules in force while making the Award.

Sd/-
PANKAJ KUMAR SHARMA, JKAS,
(Deputy Commissioner),
District Collector,
Kishtwar.

———

IN THE COURT OF ADDISIONAL SPECIAL MOBILE MAGISTRATE PANTHA CHOWK, SRINAGAR

In the case of

UT of J&K through Police Station Pantha Chowk, Srinagar.
...Complainant

Versus

Showkat Ahmad Bhat
S/o Abdul Ahad Bhat
R/o Verish Ganderbal

...Accused Person

In the matter of :— Criminal Challan FIR No. 05/2017 Offence U/s 379, RPC of P/S Pantha Chowk Srinagar.

CORAM : Ms. Mainaaz Qadir U.I.D.NO. : JK00274

Proclamation requiring the appearance of accused person namely Showkat Ahmad Bhat S/o Abdul Ahad Bhat R/o Verish Ganderbal

1. Whereas the challan titled above has been presented on 04-03-2017 and the same. is pending for disposal before this court and that the accused person in the said case namely Showkat Ahmad Bhat S/o Abdul Ahad Bhat R/o Verish Ganderbal has alleged to have committed offence punishable U/S 379, RPC.

2. And whereas it has been shown to my satisfaction that the accused person in above-said challan is concealing himself and cannot be found in routine process, proceeding U/S 512 already initiated against the said accused person.

3. As such proclamation warrant is hereby made and the police is directed that the said accused be arrested wherever he is located and produce him before this Court.

4. The said proclamation is hereby made on national newspaper this on 4th of August 2026 and the accused person above-said is required to appear before this court on 12-10-2026.

Sd/-

Additional Special Mobile Magistrate,
Pantha Chowk, Srinagar.

———

IN THE COURT OF SPECIAL MOBILE MAGISTRATE PT&E
AT SRINAGAR

CNR No.	:	JKSG03-066600-2022
File No.	:	73/2023
Date of Institution	:	30.12.2022
Date of Order	:	17.07.2026
In the case of	:	UT of Jammu and Kashmir Through Women's Police Station Rambagh, Srinagar FIR No. 27/2019 under Sections 498-A, 406, 506, 201 of IPC

...Prosecution

Versus

Fayaz Ahmad Wadera & Others

...Accused

CORAM : MASSARAT JABEEN
UID : JK 00244

General Warrant of Arrest

To,

IGP, Kashmir

Whereas, the above titled charge-sheet is pending before this Court and it is alleged that the accused have committed offences punishable under Sections 498-A, 406, 506, 201 of IPC and the file is listed on 26.09.2026.

And Whereas, the above mentioned accused no.1 namely Fayaz Ahmad Wadera S/o Mohammad Aslam Wadera R/o Ishbar Nishat has been shown to be absconding and the Court is satisfied that the accused has absconded (or is concealing to avoid the service of the warrants) and the charge-sheet has been presented in absence of the accused in terms of Section 512 CrPC.

Now Therefore, you are hereby directed to arrest the accused Fayaz Ahmad Wadera S/o Mohammad Aslam Wadera R/o Ishbar Nishat and produce him before this Court without unnecessary delay. The Warrants shall remain in force till the arrest of the accused.

You are also directed to return this warrant with an endorsement of the manner of its execution.

Sd/-

MASSARAT JABEEN,
Spl. Mobile Magistrate PT&E,
Srinagar.

_____

IN THE COURT OF SPECIAL MOBILE MAGISTRATE PT&E
AT SRINAGAR

CNR No.	:	JKSG03-018482-2026
File No.	:	809/2026
Date of Institution	:	28.07.2026
Date of Order	:	28.07.2025
In the case of	:	UT of Jammu and Kashmir through Police Station Economic Offences Wing, Crime Branch Srinagar. FIR No. 77/2022 under Sections 120-B, 420 IPC...

Prosecution

Versus

Mohammad Amin Bhat & Others

...Accused

CORAM : MASSARAT JABEEN
UID : JK 00244

General Warrant of Arrest

To,

IGP, Kashmir

Whereas, the above titled charge-sheet came to be presented before this Court in absence of accused no.3 namely Anil Kumar Maheshwari S/o Ganpat Lal R/o A-38, Satiya Nagar, Ward No 09, Jhotwara, Jaipur Rajasthan, Jhotwara, Jaipur (West), Rajasthan, India and accused no.4 namely Shashank Kumar S/o Surinder Singh R/o B-50 Uddai City, Pallapuram-2, Modipuram Meerat, Meerat Uttar Pradesh, Pallav Puram, Meerut Uttar Pradesh, India.

Whereas, the statement of the I.O has been recorded and proceedings in terms of Section 335 BNSS, 2023 has been imitated against the said accused no.3 and 4 and case is now been listed on 17.09.2026 for further proceeding.

And Whereas, the above mentioned accused have been shown to be absconding and the Court is satisfied that the accused has absconded (or is concealing to avoid the service of the warrants) and the charge-sheet has been presented in absence of the accused in terms of Section 335(1) BNSS.

Now Therefore, you are hereby directed to arrest the accused No. 3 namely Anil Kumar Maheshwari S/o Ganpat Lal R/o A-38, Satiya Nagar, Ward No. 09, Jhotwara, Jaipur Rajasthan, Jhotwara, Jaipur (West), Rajasthan, India and accused no.4 namely Shashank Kumar S/o Surinder Singh R/o B-50 Uddai City, Pallapuram-2, Modipuram Meerat, Meerat Uttar Pradesh, Pallavpuram, Meerut, Uttar Pradesh, India and

produce them before this Court without unnecessary delay. The Warrants shall remain in force till the arrest of the accused.

You are also directed to return this warrant with an endorsement of the manner of its execution.

Sd/-
MASSARAT JABEEN,
Spl. Mobile Magistrate PT&E,
Srinagar.

GOVERNMENT OF JAMMU AND KASHMIR
DIRECTORATE OF INDUSTRIES AND COMMERCE
(MICRO & SMALL ENTERPRISES FACILITATION COUNCIL, JAMMU)

1st Floor, Udyog Bhawan, Rail Head Complex, Jammu.

Notice

It is notified for the information of the General Public that "M/s. Firdous-E-Kashmir Productions," located at DC Wali Gali, Chinore, Jammu has applied for recording changes in the constitution of their firm under section 63 of "The Partnership Act 1932", whereby 1) Sh. Pawan Kumar S/o Sh. Sain Nath R/o Village Shama Chak, Tehsil Marh District, Jammu, has retired on 14.12.2022 and his name is proposed to be deleted from the said partnership firm and 2) Smt. Nazia D/o Sh. Fazal Hussain R/o H. No. 84/2, JDA Housing Colony, Upper Roop Nagar, Jammu, is inducted as a new incoming partner and the office address is changed from DC Wali Gali, Chinore, Jammu to Raza Nagar, W. No. 62, Sub-Lane No. 04, Chinore, Jammu vide Supplementary Partnership Deed registered before Sub-Registrar Jammu North dated 14.12.2022. Before the changes are recorded in the posting register of the Registrar of firms Jammu any person/persons having any objections shall file the same within 10 days from the date of publication of this notice in the office of Registrar of Societies/Firms, Directorate of Industries & Commerce, Udyog Bhawan, Rail Head Complex, Jammu.

For Registrar of Firms,
Jammu.

OFFICE OF THE CHIEF EXECUTIVE OFFICER
MUNICIPAL COUNCIL SOPORE.

No :— MC/SPR/26/1267-71 Dated :— 06-07-2026

Subject :— Revision of Rent, Inviting of Objections, thereof ;

NOTICE

In pursuance to Section 65, Section 66 and Section 70 of the Jammu & Kashmir Municipal Act 2000, the Municipal Council Sopore, intends to revise rent of assets to ₹10/= per square foot per floor w.e.f. 01-04-2026. This has been necessitated pursuant to the report received from Head of the Tax Section of this Office, that decades old assets are not allotted on fair rates or with respect to Market price as prevailing today vis-a vis most of the assets have been constructed beyond permissible allotments or allotted on Ground rent and having obsolete rent structure and varying rent from asset to asset. The new rent structure shall accord uniformity of rent of Municipal assets. Secondly it is proposed that while implementing new rent structure, the tenants who have constructed structures of varying nature and initially allotted on Ground rent, the constructed part/structure shall be treated as deemed to be against Premium cost. This will also regulate the Tenancy structures and help to enroll the assets to the updated remark. The revised rent structure shall be applicable where the rent is less than ₹10/= per square foot. In view of the objections are invited from Concerned/general public with concrete grounds so as to reach the Office of the undersigned within 30 days from the Date of Publication of this Notice in General Print Media.

Chief Executive Officer,
Municipal Council Sopore.

———

OFFICE OF THE CHIEF EXECUTIVE OFFICER
MUNICIPAL COUNCIL SOPORE.

No :— MC/SPR/26/1247-50 Dated :— 06-07-2026

Subject :— Production Of Tenancy related Papers.

PUBLIC NOTICE

Through the Medium of this Public Notice, Every Property Holder (of Municipal Council Sopore) are intimated to submit the tenancy related documents so that records are set right in this Municipal Council. There is no need to panic as this will smoothen this Office to build right type of tenancy as of now so every concerned will present his documents in this Office within 10 days of Publication of this Public Notice.

Chief Executive Officer,
Municipal Council Sopore.

———

NOTIFICATION

I, Ravi Singh S/o Sh Rashpal Singh R/o Bhalwal Mullo, Tehsil Pargwal, District Jammu, J&K UT, have applied for the correction of my name which has been wrongly mentioned in Aadhaar Card bearing No. 4578 6826 8609 as Ravi Singh Manhas instead of Ravi Singh. Now, I am going to apply for the correction of the same.

It is certified that I have complied with other legal requirement in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Manzoor Ahmed S/o Sh. Aziz Din R/o Village Kewal, Tehsil Kotranka (Budhal), District Rajouri, UT of Jammu & Kashmir applying for correction of my daughter' s name and father name which are wrongly written as Anam Sultan D/o Mohammad Naseer instead of correct Anam Sultana D/o Manzoor Ahmed in her Aadhaar bearing No. 8781 4692 8434.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Dilip Kumar Pandith S/o Loumbudar Nath Pandith R/o E-17 Purkhoo Camp Domana, Jammu have applied for the correction of my name and my father's name which has been wrongly written as Dilip Kumar Pandit S/o Loumbudar Nath Pandit instead of correct name Dilip Kumar Pandith S/o Loumbudar Nath Pandith in my school records.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rozi Mirza W/o Tariq Mehmood R/o Badhoon, Tehsil & District Rajouri applying for correction of my Son's name & DoB which are wrongly written as Ashian Mirza & DoB 01-03-2009 instead of correct Eshan Mirza & DoB 05-06-2012 in his Adhaar Card bearing No. 6588 1135 9699.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

I, Nazia Kouser M/o Mohd Awais R/o Badakana, Tehsil Thannamandi, District Rajouri applying for correction of my Son's name which is wrongly written as Awais Chowdhary instead of correct Mohd Awais in his Aadhaar Card bearing No. 6965 1813 6457.

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Shamim Akhter M/o Shazeen Akhter R/o Hasplote Chroungh, Tehsil Thannamandi, District Rajouri applying for correction of my daughter's name & father name which is wrongly written as Sahzeen Koser D/o Munir Hussain instead of correct name Shazeen Akhter D/o Muneer Hussain in her Aadhaar Card bearing No. 4567 8713 3013.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Bashir Ahmed S/o Mohd Hussain R/o Hasplote, Tehsil Thannamandi, District Rajouri applying for correction of my daughter's name which is wrongly written as Insha Shamim instead of correct Anisa Shamim in her Aadhaar Card bearing No. 2811 0543 1596.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Archana Sharma W/o Hari Krishan R/o Ward No. 31, Puran Nagar, Talab Tillo, District Jammu state that my name has been wrongly recorded as Rajni Bala in my Aadhaar Card. My correct name is Archana Sharma. This correction is being published for official records and for future reference.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Zuffer Iqbal S/o Mohd Sharief R/o Laroka, Tehsil Qila Darhal, District Rajouri applying for correction of my name which is wrongly written as Zaffer Iqbal instead of correct Zuffer Iqbal in my Aadhaar Card bearing No. 8065 9122 4270.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my ward's name in her Aadhaar Card bearing No. 6000 4795 0782 from Shugufta Jan to Shagufta Jan. Now, I am applying for the correction.

Ghulam Mohi Ud Din Dar F/o Shagufta Jan
R/o Kondabal Yangoora, Ganderbal, 191131.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Kamlesh Devi W/o Charan Dass R/o Bhawani, Tehsil Nowshera, District Rajouri applying for correction of my name which is wrongly written as Kamlsh Devi instead of correct Kamlesh Devi in my Aadhaar Card bearing No. 2398 8773 8193.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Yasmeen Akhter W/o Zulafqar Ali R/o Dhangri Rajouri, Jammu and Kashmir, 185132 applying for the correction of my son's name which is wrongly written as Razyan Chowdhary instead of correct Rizwaan Ali in Aadhaar Card bearing No. 9673 4101 5549.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mohd Latif S/o Hakim Din R/o Gohlad, Tehsil Mendhar, District Poonch applying for correction of my wife's name which is wrongly written as Zariat Begum instead of correct Zurait Begum in her Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Subash Singh F/o Ravneet Singh R/o Village Nai, Tehsil Chiralla, District Doda applying for correction of my Son's name which is wrongly written as Rubneet Singh instead of correct Ravneet Singh in his Aadhaar Card bearing No. 6458 6289 2958.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Ramesh Kumar F/o Gauransh Singh R/o Village Ganota, Tehsil Assar, District Doda applying for correction of my Son's name which is wrongly written as Gyaanav Thakur instead of correct Gauransh Singh in his Aadhaar Card bearing No. 3714 2517 1789.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Daljeet Singh F/o Suneha Devi R/o Village Gosti, Tehsil Chiralla, District Doda applying for correction of my daughter's name which is wrongly written as Suneya Devi instead of correct Suneha Devi in her Aadhaar Card bearing No. 2116 1675 1993.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Zulekha Bi W/o Nazarat Khan R/o Pathanateer, Tehsil Mendhar, District Poonch applying for correction of my Son's name which is wrongly written as Husnan Ali instead of correct Husnain Ali in his Aadhaar Card bearing No. 6371 6041 4876.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nissar Ahmed Batt S/o Mohd Sharief R/o Chinyas, Tehsil Chilli Pingal, District Doda applying for correction of my daughter's name which is wrongly written as Aashia Nissar instead of correct Aisha Nissar in her Aadhaar Card bearing No. 5205 0225 0592.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sandesh S/o Ram Lal R/o Tanger, Tehsil Rajgarh, District Ramban applying for correction of my brother’s name which is wrongly written as Atish Kumar instead of correct Bittu Ram in his Aadhaar Card bearing No. 2985 9526 7785.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Suneha Devi D/o Surinder Kumar R/o Ward No. 02, Batote, Tehsil Batote, District Ramban applying for correction of my name which is wrongly written as Sneha Devi instead of correct Suneha Devi in my Aadhaar Card bearing No. 2096 7674 2788.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Javid Iqbal S/o Mohd Sadiq Shah R/o Rajnagar, Tehsil Kotranka, District Rajouri applying for correction of my daughter's name which is wrongly written as Sheshah Javid instead of correct Anisha Javid in her Aadhaar Card bearing No. 2264 3014 2074.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Rishabh Jandial (Old Name) S/o Harish Choudhary R/o H. No. 227, Opposite Dogra Academy, Shastri Nagar, Jammu, J&K-180004 have changed my name from Rishabh Jandial (Old Name) to Rishabh Choudhary (New Name). I do hereby assume from this date the name/surname Rishabh Choudhary (New Name) S/o Harish Choudhary.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is notified for the information of the general public that my name in my Aadhaar Card has been wrongly entered as Sanu Jan whileas my correct name is Saniya Jan. Now, I want the same to be corrected.

Saniya Jan D/o Bilal Ahmad Shah
R/o Kamad, Dialgam, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

In Aadhaar Card bearing No. 4811 4788 4457 my name is wrongly recorded as Ruksana Mushtaq while as my actual and correct name is Qamar Sultana. Now, change/correction is required and the same is to be corrected in other official documents PAN Card, Election Card etc.

Qamar Sultana W/o Mushtaq Ahmad Mir
R/o Khand Bhawan, Nawa Kadal, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

In Aadhaar Card bearing No. 9300 0896 5721 the name of my ward is recorded as Mehvish instead of her correct name Zainab Bilal. Now, change/correction is required.

Bilal Ahmad Shah F/o Zainab Bilal
R/o Iqbal Colony, Aali Masjid Eidgah, Srinagar.

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NOTIFICATION

It is informed to general public that my name has been incorrectly mentioned in my Aadhaar Card bearing No. 9476 6641 3990 as Mahmoooda Bano while as per my Domicile Certificate my correct name is Mehmooda. Now, I am applying for its correction.

Mehmooda W/o Bilal Ahmad Malik
R/o Kralpora, BK Pora, Budgam.

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NOTIFICATION

In Aadhaar Card bearing No. 7331 8026 9385 the name of my daughter is recorded as Hurain Binti Mohsin whileas her actual and correct name is Hoorain Binti Mohsin. Now, change/correction is required.

Mohsin Bashir Ganie F/o Hoorain Binti Mohsin
R/o Kani Mazar, Nawa Kadal, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mohd Ayoub S/o Alam Din R/o Phalni, Tehsil Kotranka, District Rajouri applying for correction of my Son's name which is wrongly written as Mohd Irfan instead of correct name Mohd Arfan in his Aadhaar Card bearing No. 8333 1075 6927.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Ramesh Kumar F/o Hamanshi Rajput R/o Village Ganota Tehsil Assar District Doda applying for correction of my daughter's name which is wrongly written as Himanshi Thakur instead of correct name Hamanshi Rajput in her Adhaar Card bearing No. 3342 8867 4086.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Lekh Raj S/o Bansi Lal R/o Dharmound, Tehsil Batote, District Ramban applying for correction of my daughter's name which is wrongly written as Tanvi Prasher instead Tania Sharma in her Aadhaar Card bearing No. 8258 3264 6260.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Raja Niaz Ahmed D/o Layakat Ali R/o Ladote P/o Kalal Kass, Tehsil & District Rajouri applying for correction of my name which is wrongly written as Naiz Ali instead of correct Raja Niaz Ahmed in my Aadhaar Card bearing Aadhaar No. 9217 5996 3623.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Shubnum Koser D/o Mohd Shabir R/o Rajpur Kamila, Tehsil Qila Darhal, District Rajouri, UT of J&K, Pincode 185151 want to state that my name has been wrongly mentioned in my Aadhaar Card bearing No. 4048 8898 9398 as Shabnam Kosser whereas my correct name as per my record are Shubnum Koser. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Aiysha Khatoon D/o Sarfraz Ahmed Qadri R/o Lassana, Poonch, Tehsil Surankote and District Poonch applying for correction of my name which is wrongly written as Asha Bi instead of correct Aiysha Khatoon in Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nasreena W/o Javaid Ahmad Gattoo R/o New Colony, Tehsil Bijbehara, District Anantnag do hereby declare that the name of my daughter is wrongly mentioned as Gowhar Javaid Gatoo. That the correct name of my daughter is Zara Gowhar as per school records. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Hilal Ahmad Reshi F/o Sualiha Hilal R/o Chewa Ullar, Tral, Pulwama hereby notify that the name of my daughter has been erroneously recorded in her Aadhaar Card No. 4361 1717 9475 as Saliha Hilal instead of her correct name Sualiha Hilal as reflected in her school records and other supporting documents. I intend to get the said error corrected from Saliha Hilal to Sualiha Hilal in the Aadhaar records.

Hilal Ahmad Reshi Father of Sualiha Hilal
R/o Chewa Ullar, Tral.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name is wrongly written as Syed Urbah instead of Syed Muntaha. Now, I want to apply for its correction.

Mohammad Syed Shah F/o Syed Muntaha
R/o Punzwa, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is information to the general public that my name in my Aadhaar Card has been wrongly entered as Mifta Gulzar while as correct name is Mefta Gulzar as per School record. Now, I want the same to be corrected.

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NOTIFICATION

It is notified for the information of the general public that my ward's name & parentage in Aadhaar Card has been wrongly entered as Hasnain Arshid S/o Saima Jan while my ward's correct name & parentage is Mohammad Hasnain Bodha S/o Arshid Gull. Now, I want the same to be corrected.

Arshid Gull F/o Mohammad Hasnain Bodha
R/o Sherpora Bala, Anantnag.

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NOTIFICATION

This is to inform the general public that in Aadhar Card records my ward’s name is wrongly written as Aleeya Saleem instead of Aaliya Saleem. Now, I want to apply for its correction.

Mohammad Saleem Khan F/o Aaliya Saleem
R/o Lone Harie, Kupwara.

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NOTIFICATION

I, Lovely Amin W/o Syed Tariq Ahmad R/o Shangus, Tehsil Shangus, District Anantnag do hereby declare that the name in my Aadhaar Card has been wrongly written entered as Laila Jan while as my actual name is Lovely Amin as per Domicile records. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mudasar Ahmed Lone S/o Fayaz Ahmed R/o Shirpora Payeen, Tehsil and District Anantnag declare that my name and parentage is wrongly mentioned in Aaadhar Card as Mudasir Ahmad Lone S/o Fayaz Ahmad Lone instead of Mudasar Ahmed Lone S/o Fayaz Ahmed. That my actual and correct name is Mudasar Ahmed Lone S/o Fayaz Ahmed. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Gh Mohamed Dar S/o Mohamed Khalil Dar R/o Zadipora Khanabal, Tehsil & District Anantnag declare that my name has been mistakenly entered in Aadhaar Card as Ghulam Mohammad Dar. That my actual name is Gh Mohamed Dar S/o Mohamed Khalil Dar as per School Certificate.Now, I want to correct my name to Gh Mohamed Dar instead of Ghulam Mohammad Dar.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform to the general public that in Aadhaar Card bearing No. 6668 2117 7309 the name of my son has been wrongly mentioned as Smaeer Ahmad Yatoo instead of Sameer Ahmad Yatoo. Now, I am applying for the correction of the same.

Mohd Ramzan Yatoo F/o Sameer Ahmad Yatoo
R/o Yachihama, Tehsil Kangan, District Ganderbal.

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NOTIFICATION

In Aadhaar record bearing Aadhaar No. 7509 4872 3543 my ward's name has been recorded as Aayita Jan instead of Aayat Jan. It needs correction.

Abdul Rashid Khan F/o Aayat Jan
R/o Pariwan, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that in Passport records bearing No. M8178268 my name is wrongly written as Shabir Ahmad Khan Gojar instead of Shabir Ahmad Khan Father's name is wrongly written as Tota Khan Gojar instead of Tota Khan and also Mother's name is wrongly written as Zainab Jaan instead of Zaneb Begum. Now, I want to apply for its correction.

Shabir Ahmad Khan S/o Tota Khan
R/o Uttersoo, Shangus, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing Aadhaar No. 296660238342. Now, I want to change my name from Sarshwati (Old Name) to Saraswati Panthi (New Name).

Saraswati Panthi C/o Vinod Bhandari
R/o Convent Hr Sec School, Rajbagh, Gogji Bagh,
Jawahar Nagar, Jammu and Kashmir-190008.

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NOTIFICATION

I, Abdul Hameed Bhat R/o Nasrullahpora, Tehsil and District Budgam, Kashmir F/o Mehnaz Hameed holding Aadhaar No. 6790 5526 1628 do hereby declare that in my ward's Aadhaar Card and related documents her name and father's name were incorrectly recorded as Mehnaza Akhter D/o Ab Hameed Bhat. Her actual and correct name is Mehnaz Hameed and father's name is Abdul Hameed Bhat. Henceforth, she shall be known and identified as Mehnaz Hameed D/o Abdul Hameed Bhat in all official records and for the purpose of DoB updation in Aadhaar.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is informed to the general public that my daughter's name and parentage in her Aadhaar Card bearing Aadhaar No. 5569 3093 1678 has been wrongly mentioned as Aashiya Jan D/o Jahanger Ahmad Mir instead of Ayesha Jan D/o Jahangeer Ahmad Meer. Now, I am applying for its Correction as per Birth Certificate's bearing Registration No. B202601052380000052 and School record's.

Jahangeer Ahmad Meer F/o Ayesha Jan
R/o Langate, Tehsil Langate, District Kupwara,
Pin Code 193302, J&K.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

_____

NOTIFICATION

I, Hajra Bano W/o Lt. Ghulam Mohammad Malla R/o Rai Pora Heeng, Tehsil Kawarhama, District Baramulla, J&K UT hereby inform the general public that in my Aadhaar Card No. 4655 6893 3291 my name has been wrongly recorded as Haja Begum instead of Hajra Bano, and my DoB has been wrongly recorded as 18-10-1960 instead of 20-10-1980 as per my Domicile Certificate. Now, I have applied for the necessary correction in the official records.

Hajra Bano W/o Lt. Ghulam Mohammad Malla
R/o Rai Pora Heeng, Tehsil Kawarhama, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is information to general public that my son's name has been wrongly written in his Aadhaar Card bearing Aadhaar No. 7460 1736 9266 as Mustiffa Yousuf instead of Mustafa Yousuf. Now, I want to update this name in his Aadhaar Card.

Mohammad Yousuf Dar F/o Mustafa Yousuf
R/o Repora Mamtehal, Tehsil Chadoora, District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Mohd Ashaq S/o Shokat Ali R/o Village Dhadkai, Tehsil Bhalessa, Gandoh, District Doda, J&K, 182203 hereby declare that my daughter’s name has been wrongly written as Shagufta Mubeen in her Adhaar Card instead of correct name is Shugufta Mubeen as per my daughter School record. Now, I am applying for the necessary correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is information to general public that my name has been wrongly written in Aadhaar Card bearing Aadhaar No. 9718 0497 5478 as Ulfata Akhter instead of Ulfat Qayoom Resray. Now, I want to update this name in her Aadhaar Card.

Ulfat Qayoom Resray D/o Abdul Qayoom Resray
R/o Dadaompora Chadoora, Tehsil Chadoora, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Tarseem Kumar S/o Sh. Rattan Lal R/o Bhalwal Brahmana, Tehsil Jourian, District Jammu (UT of J&K) do hereby declare that my correct name is Tarseem Kumar as recorded in my Secondary School Examination (Class 10th) Marks Sheet. However, due to a clerical/typo-graphical error my name has been mentioned as Tarsem Kumar in my Aadhaar Card bearing No. 4213 7182 2455. I hereby declare that Tarseem Kumar and Tarsem Kumar refer to one and the same person.

Tarseem Kumar.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct the name of my son in his Aadhaar Card from (old name) Kamran Gul to (new name) Kamran Ahmad Sofi. Now, I am applying for its correction.

Ghulam Mohammad Sofi F/o Kamran Ahmad Sofi
R/o Khag, Tehsil Khag, District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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_____

NOTIFICATION

I want to correct my name in Aadhaar Card from Hurain ul Islam to Shibrah Shabir. Now, I am applying for its correction.

Shibrah Shabir D/o Shabir Ahmad Sheikh
R/o Trapy, Tehsil Khag, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Assif Iqbal Khan F/o Aisha Khan R/o Sultanpora, Tehsil Bijbehara, District Anantnag do hereby declare that the name of my ward on his Aadhaar Card bearing No. 4288 9337 9792 is registered as Ayesha Khan which is incorrect. That the real and correct name is Aisha Khan as per her other legal documents. That I want to rectify the name of my ward from Ayesha Khan to Aisha Khan on her Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sweeta Akhter D/o Gh Ahmad Ganie R/o Harwan, Tehsil Zaingeer & District Baramulla, J&K do hereby declare that I am the permanent resident above mentioned address. That My name is mistakenly entered in Aadhaar records vide Aadhaar No. 6510 6872 5286 as Musarrata Begum instead of Sweeta Akhter That My Correct and actual name is Sweeta Akhter and the same may be entered in Aadhaar Records as per Birth Certificate, School Records, Domicile etc.

Sweeta Akhter D/o Gh Ahmad Ganie
R/o Harwan Tehsil Zaingeer & DistrictBaramulla, J&K.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

My ward's name & DoB in Aadhaar Card has been wrongly entered as Aima Jan & DoB as 02-02-2015 while my ward's correct name & DoB as per School record is Aiman Manzoor & DoB is 15-12-2015. Now, I want the same to be corrected.

Manzoor Ahmad Mir F/o Aiman Manzoor
R/o Guridraman, Larnoo, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

In Aadhaar record bearing Aadhaar No. 4386 5895 8549 my name has been recorded as Khursheed Ahmad Rather instead of Khurshaid Ahmad Rather. It needs correction.

Khurshaid Ahmad Rather S/o Nazir Ahmad Rather
R/o Balsoo, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Assif Iqbal Khan F/o Amaanullah Khan R/o Sultanpora, Tehsil Bijbehara, District Anantnag do hereby declare that the name of my ward on his Aadhaar Card bearing No. 6105 0117 0363 is registered as Ahnaf Asif Khan which is incorrect. That the real and correct name is Amaanullah Khan as per his other legal documents. That I want to rectify the name of my ward from Ahnaf Asif to Amaanullah Khan on his Aadhaar card.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sareer Ahmad Dar F/o Kahkashan Sareer R/o Shalagam, Tehsil Bijbehara, District Anantnag, do hereby declare that my kid's name has been incorrectly noted as Kehkishan instead of Kahkashan Sareer in her Aadhaar Card under No. 5488 8077 9143. That my kid's correct and genuine name is Kahkashan Sareer as per the Domicile Certificate under No. JK-REV-DOM/2026/446240 issued by the Executive Magistrate 1st Class, Bijbehara. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Muzafer Mukhtar Shah F/o Mahrosh Mukhtar R/o Chini Gund, Tehsil Bijbehara, District Anantnag do hereby declare that the name of my ward on his Aadhaar Card bearing No. 6209 0736 5262 is registered as Mehroshi Mukhtar, DoB is 01-11-2013 which is incorrect. That the real and correct name is Mahrosh Mukhtar as per her other legal documents. That I want to rectify the name of my ward from Mehroshi Mukhtar to Mahrosh Mukhtar on her Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nalima Devi D/o Ram Singh R/o Thanole, Tehsil Arnas, District Reasi applying for change of my name from Saika Kouser to Nalima Devi in Aadhaar Card bearing No. 9147 1687 9929. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name is wrongly written as Arkam Payer instead of Mohammad Arkam. Now, I want to apply for its correction.

Tahir Mohi Ud Din Payer F/o Mohammad Arkam
R/o Dard Sun Resh Gund Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Chatur Singh Chauhan S/o Anjor Singh Chauhan R/o Sarangarh, District Raigarh, Chhattisgarh at present residing near Sarkoot Mandir, Kishtwar, J&K have applied for correction of name of my son which has been wrongly entered as Awaish Singh Chauhan instead of correct name is Awaish Singh in his Aadhaar Card. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name is wrongly written as Iqra Jan instead of Iqra Bano. Now, I want to apply for its correction.

Ghulam Ahmad Dar F/o Iqra Bano
R/o Suna Mulloo, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I want to correct my name in Aadhaar Card from Jabeena Kather to Mahjabena Akhter. Now, I am applying for its correction.

Mahjabena Akhter W/o Mohammad Yousf Reshi
R/o Bunpoora Larnoo, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

_____

NOTIFICATION

I want to correct my name in Aadhaar Card from Mehvish Jan to Shahista Jan. Now, I am applying for its correction.

Shahista Jan D/o Mushtaq Ahmad Lone
R/o Larnoo, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Amair Hussain S/o Mohd Aslam Lone R/o Lonepora Dool, Tehsil and District Kishtwar state that my name has been wrongly written in my Aadhaar Card bearing No. 5596 3441 5365 as Aumir Ji instead of Amair Hussain. Now, I have applied for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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_____

NOTIFICATION

I want to correct my name in Aadhaar Card from Syed Ayesha Rubbani to Hidaya Muzamil. Now, I am applying for its correction.

Hidaya Muzamil D/o Muzamil Mohi Ud Din
R/o Udar Khud Lasipora, Tehsil Khag, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I want to correct my name in Aadhaar card from Syed Gasha Rubbani to Enaya Muzamil. Now, I am applying for its correction.

Enaya Muzamil D/o Muzamil Mohi Ud Din
R/o Udar Khud Lasipora, Tehsil Khag, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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———

NOTIFICATION

In my Aadhaar Card bearing Aadhaar No. 6573 5706 8669 my name has been enrolled as Rahila Bano instead of Nafeesa Shafi. Now, I want to apply for its correction.

Nafeesa Shafi D/o Mohammad Shafi Wani
R/o Charadari Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that my name and DoB has been incorrectly recorded in my Aadhaar Card bearing No. 9042 4422 1765 as Nazakit Shafi instead of my correct name Nazakat Shafi and DoB as 05-03-2003 instead of 08-04-2006 as per my DoB Certificate. Now, I intend to apply for the correction of the same in official records.

Nazakat Shafi D/o Mohammad Shafi Mir
R/o Rohama, Rafiabad, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my name, parentage and address in Aadhaar Card bearing Aadhaar No. 9846 2733 7389 from Shaista Rashid D/o Abdul Rashid Lone R/o Lone Mohalla, Balhama, Thakan Pora, Balhama to Shayasta Rasheed D/o Abdul Rasheed Lone R/o Balhama. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Rahma Begum W/o Shahdin Ahmad R/o Village Kharipakhnoo, Tehsil Dachhan, District Kishtwar state that my name has been wrongly written in my Aadhaar Card as Raheema Begum instead of Rahma Begum. Now, I have applied for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my daughter's name in Aadhaar Card under No. 7823 6237 4265 from Azlaan Showkat to Alifa Showkat. Now, I am applying for its correction.

Showket Ahmad Peerzada F/o Alifa Showkat
R/o Hayatpora, Tangmarg, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Amjid Khan F/o Kamran Khan R/o Gopal Pora Kalan, Tehsil Mattan, District Anantnag do hereby declare that the name of my ward in Aadhaar has been wrongly written as Kamiran Khan while as his actual name is Kamran Khan as per DoB Cerificate. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Makesh Singh S/o Late Sh. Swarn Singh R/o Ward No. 6, Karan Nagar, Udhampur applying for the correction of my name which is wrongly written as Mukesh Singh instead of correct name Makesh Singh on my Aadhaar Card bearing No. 9028 9428 1309. Now, I Am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sunaina Kumari W/o Sunder Lal R/o Bari Brahmana, Tehsil Bari Brahmana, Samba have applied for the correction of my daughter's name which has been wrongly written as Divanya Kaushik instead of correct name Dipshi Kaushik in her Aadhaar Card bearing No. 7863 8606 5068. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Makhana Devi W/o Kuldeep Singh R/o Bali Moud, District Udhampur declare that my name has been wrongly written in my Aadhaar Card bearing No. 5442 8816 2749 as Makhna Devi instead of Makhana Devi. Now, I want to apply for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Showkat Ahmad Mir S/o Bashir Ahmad Mir R/o Hanji Danter, Tehsil & District Anantnag do hereby declare that my name in Aadhaar Card has been wrongly written as Showket Ahmad Mir while as my actual name is Showkat Ahmad Mir as Per birth certificate record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is notified for the information of the general public that my name in my Aadhaar Card has been wrongly written as Yasir Ahmad Tantray whileas my correct name is Yasser Rehman Tantray. Now, I want the same to be corrected.

Yasser Rehman Tantray S/o Ab Rehman Tantray
R/o Roohu, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Umer Khurshid S/o Khurshid Ahmad Sofi R/o Cheeni Chowk, Anantnag Tehsil &District Anantnag do hereby declare that my name in my Aadhaar Card has been wrongly written as Umar Khurshid while as my actual name is Umer Khurshid as per School Record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Fayaz Ahmad Sheikh F/o Allen Faez Fayaz R/o HazratBal Bala, Tehsil & District Anantnag do hereby declare that in my ward's Aadhaar Card name has been wrongly written as Faiz Fayaz while as her actual name is Allen Faez Fayaz as Per Domicile record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Suriya Jabeen W/o Farooq Ahmad Sheikh R/o Krangsoo, Tehsil Mattan, District Anantnag declare that the name & DoB in my Aadhaar Card has been wrongly entered as Suraya Jabeen & DoB 20-05-1985 while as my actual name & DoB is Suriya Jabeen & 01-07-1982 as per School Cerificate. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Parveena Akhtar W/o Mohd Yousuf Sheikh R/o Shelipora Achabal, Tehsil Mattan, District Anantnag do hereby declare that my name in Aadhaar Card has been wrongly written entered as Parvina Bano while as my actual name is Parveena Akhtar W/o Mohd Yousuf Sheikh as per Serivce Book record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Govind Singh A/p Serving in 1067 DSC P1 S/o Shiv Ram R/o Arnia Ward No.10 Tehsil Arnia, District Jammu declare that my wife's name has been wrongly written in Aadhaar Card as Simple Bala instead of Correct name as Simple Bala Saini. Now, I am applying for Correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Syed Mudasar Ahmad S/o Syed Manzoor Ahmad R/o Peer Magam, Takia Magam, Tehsil Kokernag, District Anantnag declare that my name in Aadhaar Card has been wrongly written as Syed Mudasir Ahmad while as my actual name is Syed Mudasar Ahmad as per DoB Cerificate. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

I, Romesh Chander S/o Lt Sh Amar Nath H. No. 100 W. No. 4 C/o Amar Cloth House Udhampur do declare that my name in my JKB financial services account has been wrongly written as Romesh Chander Gupta. whereas my actual name is Romesh Chander. I declare that both the names are of the same person. Now, I have applied for correction of same in my JKB financial account.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

This is to inform general public that my name has been wrongly mentioned in my Aadhaar Card as Fulla Begum instead of Phowla Bano as per School records.

Phowla Bano W/o Gh Mohi U Din Khan
R/o Dolipora, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

The name of my daughter has been wrongly mentioned in her Aadhaar Card bearing Aadhaar No. 3484 5191 2408 as Tuhoora Majeed instead of Tahur-Un-Nisa as per school record. Now, I am applying for its correction.

Abdul Majeed Dar F/o Tahur-Un-Nisa
R/o Rassoo, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is notified for the information of the general public that my name in my Aadhaar Card has been wrongly entered as Kulsuma Banoo while my correct name is Kulsooma Akhter. Now, I want the same to be corrected.

Kulsooma Akhter W/o Bilal Ahmad Waza
R/o Arwani, Bijbehara, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

It is to inform the general public that in my Aadhaar Card name and parentage is wrongly entered as Sainaze Bibi D/o Rafaqat Ali instead of Shahnaza Jan W/o Mohd Mustafa Khan Gojar. Now, I want to correct this.

Shahnaza Jan W/o Mohd Mustafa Khan Gojar
R/o Shangus, Tehsil Shangus, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

This is information to general public that my son's name has been wrongly written in his Aadhaar Card bearing Aadhaar No. 9855 1052 1955 as Faiqul Inam instead of Muhammad Souban Bhat. Now, I want to update this name in his Aadhaar Card.

Inamul Haq F/o Muhammad Souban Bhat
R/o Nowhar, Tehsil Chadoora, District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Bashir Ahmad Bhat S/o Abdul Jabar Bhat R/o Kralawat, Tehsil Kunzer, District Baramulla, J&K (UT), being the father/guardian of my ward Bhat Arsalan Bashir hereby declare that his name has been wrongly recorded in his Aadhaar Card No. 2291 8902 5591 as Arsalan Bin Bashir instead of his correct name Bhat Arsalan Bashir as per his Birth Certificate. Both names refer to one and the same person. The error is inadvertent, and I have requested the concerned authority to correct/update the Aadhaar record accordingly.

Bashir Ahmad Bhat, Father/Guardian of Bhat Arsalan Bashir
R/o Kralawat, Tehsil Kunzer, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name is wrongly written as Nehrish Majid instead of Manat Majid. Now, I want to apply for its correction.

Majid Ali Chuck F/o Manat Majid
R/o Khawarpara, Karnah, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

It is hereby informed that my daughter's name has been wrongly recorded in Aadhaar Card No. 2813 4218 7369 as Mava Jaan. Whileas my daughters actual and correct name as per School Records is Mewa Jaan. Now, I request the concerned authorities to kindly take note of the discrepancy and correct/update my daughter's name in the Aadhaar record as Mewa Jaan as per the valid supporting documents.

Mohammad Haleem Chohan S/o Ghulam Hussain Chohan
R/o Ardimargh, Khari, Ramban.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card bearing No. 7595 1467 2117 the name of my son has been wrongly mentioned as Imran Sangoo instead of Mohammad Imran Sangoo. Now, I am applying for the correction of the same.

Shaheena Begum W/o Mushtaq Ahmad Sangoo
F/o Mohammad Imran Sangoo
R/o Rayil Gund, Kangan, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name parentage and DoB is wrongly written as Umer Ahmad Gojer Chowhan S/o Khalil Ahmad Gojar Chowhan and DoB is 01-01-2013 instead of Umair Ahmad Chohan Gojar S/o LT. Khalil Ahmad Chohan Gojar and DoB is 01-01-2018. Now, I want to apply for its correction.

Safeena Banoo M/o Umair Ahmad Chopan Gojar
R/o Tangward Hiller Arhama, Tehsil Kokernag, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my name and parentage is wrongly written as Suhail Jan D/o Gh Mohd Ahanger instead of Suhaila Gull D/o Ghulam Mohmad Ahanger. Now, I want to apply for its correction.

Suhaila Gull D/o Ghulam Mohmad Ahanger
R/o Takiya Magam, Tehsil Kokernag, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name and parentage is wrongly written as Mohsin Ahmad Sheikh S/o Afroza Jan instead of Suhaib Ahmad Sheikh S/o Mohd Iqbal Sheikh. Now, I want to apply for its correction.

Mohd Iqbal Sheikh F/o Suhaib Ahmad Sheikh
R/o Takia Magam, Tehsil Kokernag, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card record's my ward's name is wrongly written as Mohammad Mohsin Deedar instead of Mohsin Mushtaq. Now, I want to apply for its correction.

Mushtaq Ahmad Deedar F/o Mohsin Mushtaq
R/o Dandipora, Tehsil Kokernag, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is notified for the information of the general public that my name in my Aadhaar Card has been wrongly entered as Manoor Ahmad Bhat while my correct name is Manzoor Ahmad Bhat. Now, I want the same to be corrected.

Manzoor Ahmad Bhat S/o Abdul Salam Bhat
R/o Shichan, Dialgam, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Ashaq Hussain Shah S/o Gh. Mohi-Ud-Din Shah R/o Hanipora Chitti-Nehama, Tehsil & District Pulwama have changed my name from Ashaq Hussain Shah to Ashiq Hussain Shah.

Ashiq Hussain Shah S/o Gh. Mohi-Ud-Din Shah
R/o Hanipora, Chitti-Nehama, Tehsil & District Pulwama.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Parmod Choudhary F/o Ridhant Choudhary R/o W. No. 58, Deshmesh Nagar, Gangyal, Jammu, J&K declare that the name of my son is wrongly mentioned as Ridant Choudhary in his school record and all other documents instead of correct name Ridhant Choudhary. That both names Ridhant Choudhary and Ridant Choudhary refer to one and same person. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

It is informed to general public that in my Aadhaar Card bearing No. 8392 7181 3374 my name is wrongly entered as Haneefa Banoo instead of Hafiza Banoo. Now, I want its correction.

Hafiza Banoo W/o Nazir Ahmad Sheikh
R/o Agnoo, Tehsil Dooru, Shahabad, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

It is hereby informed that my name has been inadvertently written in my Aadhaar Card bearing No. 2862 2688 2300 as Farhad Lateef instead of my correct name Farhat Jan as per my matriculation certificate. Now, I have applied for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

In my Aadhaar Card bearing No. 6658 2713 4586 my name has been wrongly admitted as Khilida Bano while as my actual name is Khalida Bano. Now, I am applying for its correction.

Khalida Bano W/o Bilal Ahmad Dar
R/o Parnewa, Khansahib, Budgam, Jammu and Kashmir-191111.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is notified for the information of the general public that my Ward's name in Aadhaar Card has been wrongly entered as Muqadas Firdous C/o Firdous Ahmad Mir while my ward's correct name is Mir Muqadas D/o Firdos Ahmad Mir. Now, I want the same to be corrected.

Firdos Ahmad Mir F/o Mir Muqadas
R/o Nai Basti, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is information to the general public that my son namely Faisal Ramzan wrongly mentioned in Aadhaar Card No. 2344 9110 0081 as Faisal Ah Parey instead of right and correct name Faisal Ramzan S/o Mohammad Ramzan Parrey R/o Khushipora, Rafiabad, Pin Code 193301. Now, I am applying for its correction.

Mohammad Ramzan Parrey S/o Late Abdul Ahad Parrey
R/o Khushipora, Rafiabad.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mubeena Akhter W/o Mushtaq Ahmad Bhat Mother of Furkan Mushtaq R/o Krishama, Tehsil Kunzer, District Baramulla declare that my ward's name and DoB are wrongly entered in Aadhaar No. 6508 9113 0519 as Furkan Ahmad Bhat and 28-10-2013. His correct name is Furkan Mushtaq and DoB is 21-11-2011 as per School Certificate. I seek correction of the same in Aadhaar and official records.

Mubeena Akhter Mother of Furkan Mushtaq
R/o Krishama, Tehsil Kunzer, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct the name of my daughter in Aadhaar Card bearing No. 8051 6717 3548 from Muniza Fayaz to Munaza Fayaz. Now, I am applying for its correction.

Fayaz Ahmad Malik F/o Munaza Fayaz
R/o Ahmadabad, District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that the name of my daughter has been wrongly mention on Aadhaar Card as Safoola Rajab D/o Mohammad Rajab Parray instead of Safoora Rajab D/o Mohammad Rajab Parray. Now, I am applying for its correction.

Mohammad Rajab Parray F/o Safoora Rajab
R/o Vijpara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

My name was wrongly mentioned in Aadhaar Card as Muhtaq Ahmad Bhat instead of Mushtaq Ahmad Bhat. Now, I want its correction.

Mushtaq Ahmad Bhat
R/o Audsoo, Tailwani, Achabal.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

My name has been wrongly mentioned in my Aadhaar Card bearing Aadhaar no. 4859 5084 7085 as Ashmi Baigam instead of Aisha Begum. Now, I am applying for its correction.

Aisha Begum W/o Ghulam Mohammad Hajam
R/o Khahi Pora.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

It is informed to the general public that my name name has been wrongly mentioned in Aadhaar Card as Arbina Nissar Khanday whileas my correct name as per my documents is Arbina Nissar. Now, I want to update my name in Aadhaar Card as Arbina Nissar instead of Arbina Nissar Khanday.

Arbina Nissar D/o Nissar Ahmad Khanday
R/o Mattan, Anantnag, Jammu and Kashmir, 192125.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that my name has been wrongly mentioned in Aadhaar Card bearing Aadhaar No. 8357 2770 6505 as Rokiya Arshid instead of Ruqiya Arshid D/o Arshid Ahmad Mir R/o Damhal Hanjipora Tehsil D.H. Pora District Kuglam. Now, I am applying for its correction.

Ruqiya Arshid D/o Arshid Ahmad Mir
R/o Damhal Hanjipora, Tehsil D.H. Pora, District Kuglam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Tahmeena Bano W/o Mohd Rafiq Bhat R/o Wuyan, Tehsil Pampore, District Pulwama do hereby declare that the name shown on my Aadhaar Card vide No. 3067 1804 6377 as Tahmeena Akther while as on Domicile Certificate my name is shown as Tahmeena Bano that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Heena Ismail W/o Basharat Saleem R/o Frestabal, Pampore, Tehsil Pampore, District Pulwama do hereby inform the general public that the name shown on my Aadhaar Card vide No. 7796 1485 9825 as Hina while as on School Certificate my name is shown as Heena Ismail that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby notified that the name of the child of Abida Begum W/o Irshad Ahmad Mir R/o Zalooora, Tehsil Zainageer, District Baramulla, has been wrongly recorded as Arhaan Irshad in Aadhaar Card No. 5569 9559 8021 instead of Arhaam Irshad Mir. All concerned are requested to make the necessary correction in the Aadhaar record.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is informed to the general public that the name of my ward has been wrongly mentioned as Farhat Farooq and DoB as 27-04-2007 instead of Farhat Aara and DoB as 22-03-2009 in Aadhaar records. Now, I have applied for the correction of Aadhaar Data.

Farooq Ahmad Bhat F/o Farhat Aara
R/o Khaipora, Qaziabad.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing Aadhaar No. 3791 3138 0341. Now, I want to change my name from Meema Begum (Old Name) to Raja Bano (New Name).

Raja Bano W/o Mohd Yousuf Teli
R/o Bat Pora, Tulmulla, District Ganderbal,
Jammu and Kashmir-191131.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that my ward's name has been wrongly mentioned in her Aadhaar Card vide No. 9001 8672 6956 as Zoya Yasir instead of Zainab Yassir. Therefore, I want to correct her name in Aadhaar.

Mohd Yasir Parra F/o Zainab Yassir
R/o Iqbal Colony, Pattan, Jammu and Kashmir, 193121.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing Aadhaar No. 9533 6672 4241. Now, I want to change my name from Ghulam Mohi Din Rather (Old Name) to Ghulam Mohi Ud Din Rather (New Name).

Ghulam Mohi Ud Din Rather
R/o Danji Pora, Sir Hama, Srigufwara, District Anantnag,
Jammu and Kashmir-192401.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing Aadhaar No. 3544 1416 9352. Now, I want to change my name from Shazia (Old Name) to Shahzada (New Name).

Shahzada W/o Mohammad Ashraf Dar
R/o 41, Sector 3, Shams Abad, Bemina,
Srinagar, Jammu and Kashmir, 199018.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is informed to the general public that my son's name / parantage and DoB in his Aadhaar Card bearing Aadhaar No. 2140 6585 1109 has been wrongly mentioned as Suhail Rasheed Ahanger S/o Abdul Rasheed Ahanger DoB17-07-2009 instead of Sahil Rashid Ahangar S/o Abdul Rashid Ahangar DoB 01-01-2012. Now, I am applying for its Correction as per Birth Certificate recard bearing Reg No. B-202501052260000521.

Abdul Rashid Ahangar F/o Sahil Rashid Ahangar
R/o Shanu, Tehsil Langate, District Kupwara, Post Office Langate,
Pin Code193302, J&K.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my ward’s name and parentage in his Aadhaar Card bearing Aadhaar No. 5365 8347 4741 from Nissar Khan M/n Zareena Begum to Nasir Ahmad Khan S/o Abdul Kabir Khan. Now, I am applying for its correction.

Abdul Kabir Khan F/o Nasir Ahmad Khan
R/o Khahmoh, Rafiabad.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

My ward's name has been wrongly mentioned in Aadhaar Card as Sayima Jan while as my ward's actual and correct name is Saima Jan as per School Record and other Documents. Now, I am applying for its necessary correction.

Manzoor Ahmad Khan F/o Saima Jan
R/o Hapatnar, Pagalgam, Anantnag, J&K.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

It is informed to the general public that my ward’s name has been mentioned in Aadhaar Card as Mir Hanan while his correct name as per birth certificate is Hanan Sajad Mir. Now, I want to update his name in Aadhaar Card as Hanan Sajad Mir instead of Mir Hanan

Sajad Ahmad Mir F/o Hanan Sajad Mir
R/o Nawathoo, Anantnag, Jammu and Kashmir, 192101.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

It is informed to the general public that my name has been wrongly mentioned in Aadhaar Card as Ubaid Ahmad Khan whileas my correct name as per my documents is Usman Ahmad Khan. Now, I want to update my name in Aadhaar Card as Usman Ahmad Khan instead of Ubaid Ahmad Khan.

Usman Ahmad Khan S/o Syed Ahmad Khan
R/o Wantrag, Anantnag, Jammu and Kashmir, 192125.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Bashir Ahmad Sheikh S/o Abdul Rasheed Sheikh R/o Village Bandi Sarie, Tehsil Uri, District Baramulla, Jammu & Kashmir -193123 do hereby inform the general public that my son is holding Aadhaar No. 8637 2013 5101 Due to an inadvertent mistake the name of my son has been wrongly recorded in the Aadhaar Card as Sheikh Zolain while as the correct name of my son as recorded in the School Admission Register and DoB Certificate issued by Green Land Public School Sangrama Sopore Baramulla is Forkan Bashir. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

My name and DoB has been wrongly mentioned in my Aadhaar Card as Shaziya Akther and DoB 03-09-1988 instead of Shozah Bano and DoB 21-08-1993. Now, I am applying for its correction.

Shozah Bano D/o Sonaullah Parray
R/o Zoogipora, Tehsil Khag, District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

In Aadhaar record bearing Aadhaar No. 8061 9004 7895 my name has been recorded as Rubi Jan instead of Rubia Jan. It needs correction.

Rubia Jan W/o Tariq Ahmad Bhat
R/o Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Shahnaza Akhter M/o Sahira Showkat R/o Kilam, Tehsil Devsar and District Kulgam declare that my ward's name and DoB have been wrongly entered in Aadhaar Card Under Aadhaar No. 6926 0613 3780 as Suhaira Showkat instead as Sahira Showkat and DoB as 10-1-2011 instead of 24-3-2014. Now, I want to apply for correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Nasreen Begum M/o Toyiba Shafeeq R/o Bahadurkote, District Kupwara do hereby declare that my Daughter's actual name as per record is Toyiba Shafeeq Which is true and correct. That my Daughter's name is wrongly written in Aadhaar Card as Toiba Bano which is incorrect. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar as Nagma Shafi While as my actual name is Najma Shafi C/o Muhammad Shafi Khan R/o Chandigam, Kupwara District Kupwara, 193223. Now, I want to apply for its correction.

Najma Shafi C/o Muhammad Shafi Khan
R/o Chandigam, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card record's my name is wrongly written as Naza Akhter instead of Naziya Jan D/o Gh Ahmad Ganie R/o Soaf Shali, Tehsil Kokernag, Anantnag. Now, I want to apply for its correction.

Naziya Jan D/o Gh Ahmad Ganie
R/o Soaf Shali, Tehsil Kokernag, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I have changed my name from (Old name) Ghulam Mohmad Bhat to (New name) Gh Mohmad Bhat. In future I will be known as (New name) Gh Mohmad Bhat.

Gh Mohmad Bhat S/o Mohd Jabar Bhat
R/o Pati Brein, Srinagar.
Passport No. P1709625.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohd Khurshid S/o Ghulam Mohd R/o Chikhri Ban, Tehsil Mandi, District Poonch, UT of Jammu & Kashmir applying for correction of my name which is wrongly written as Khurshed Ahmed instead of correct Mohd Khurshid in my Aadhaar Card bearing No. 4541 5695 5132. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohd Shafi S/o Khan Mohd R/o Chaikhri Ban, Tehsil Mandi, District Poonch applying for correction of my son's name and DoB which are wrongly written as Mohd Ilyas instead of correct Mohd Alyas in his Aadhaar Card bearing No. 8696 2274 3808.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Parveen Akhter W/o Abdul Samad R/o Sangla, Tehsil Surankote, District Poonch applying for correction of my Daughter’s name which is wrongly written as Maryam Kouser in Aadhaar Card bearing Registration No. 8188 8206 0172 instead of my Daughter’s correct name Mehreena Kouser. Now, I am Applying for Correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Talib Hussain F/o Frana Kouser R/o Sanai, Tehsil Surankote, District Poonch applying for correction of my daughter's name which is wrongly written as Farhana Kouser in Aadhaar Card bearing Registration No. 7532 4343 9423 instead of my daughter's correct name Frana Kouser.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shokat Ali Khan S/o Ali Akbar Khan R/o Samote, Tehsil Surankote, District Poonch applying for correction of my name which is wrongly written as Shoket Ali S/o Ali Akber Khan in Aadhaar Card bearing Registration No. 7213 8727 3047 instead of my name Shokat Ali Khan S/o Ali Akbar Khan.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Rakesh Takoo S/o Lt Sh Hirday Nath Takoo have applied for correction of my mother's name in my Passport. The name of my mother has been mentioned as Vijay Rani Takoo in my passport records. The correct and present name of my mother is Asha Takoo. It is hereby declared that Vijay Rani Takoo and Asha Takoo are one and the same person. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Zatton Begum W/o Abdul Karim R/o Bathoie, Tehsil Mahore, District Reasi, Jammu & Kashmir do hereby declare that my name has been incorrectly recorded as Zatoon Begum W/o Abdul Karim in certain records/documents. My correct name is Zatton Begum W/o Abdul Karim as reflected in my Aadhaar Card and other supporting documents. Henceforth, I shall be known and identified by my correct name Zatton Begum W/o Abdul Karim for all official, legal and personal purposes.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Khursad Begam W/o Mohd Ali R/o Tandwal, Tehsil and District Rajouri applying for correction of my name which is wrongly written in Aadhaar Card bearing Aadhaar Card No. 9142 0349 9072 as Khurshid Begum instead of correct Khursad Begam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Parveen Akhter W/o Abdul Samad R/o Sangla, Tehsil Surankote, District Poonch applying for Correction of my Daughter's name and DoB which is wrongly written as Maryam Begum and DoB 31-12-2009 in Aadhaar Card bearing Registration No. 8899 2053 5259 instead of my Daughter's name Marrium Begum and DoB 05-11-2010.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Shaheen Akhter W/o Ajab Hussain R/o Dhara Mohra, Tehsil Surankote, District Poonch applying for correction of my Daughter's name which is wrongly written as Sanam Akhter in Aadhaar Card bearing Registration No. 6840 8218 6690 instead of my Daughter's name Shaheen Akhter.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform to the general public that my name has been wrongly mentioned in Aadhaar Card No. 3496 3195 4460 as Saliqa Rashid instead of Saliya Rashid. Now, I am applying for the corrections of the same.

Saliya Rashid W/o Ishfaq Ahmad Mir D/o Abdul Rashid Khan
R/o Kawcheran, Kangan, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Safia Bee W/o Abdul Rakim R/o Naraian, Tehsil Haveli, District Poonch applying for correction of my daughter's name which is wrongly written as Fahmeeda Koser D/o Abdul Raheem in Aadhaar Card bearing Registration No. 9287 1277 8580 instead of my daughter's correct name Famida Kouser D/o Abdul Rakim.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shen Banu W/o Nazir Hussain R/o Fazalabad, Tehsil Surankote, District Poonch applying for correction of my name which is wrongly written as Hussan Banoo in Aadhaar Card bearing Registration No. 5841 0755 7783 instead of my name Shen Banu.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

The name of my daughter has been wrongly mentioned in her Aadhaar Card No. 3591 5551 3715 as Aayat Sajad whileas correct name of my daughter as per School records is Aiyat Sajad. Now, I want its correction.

Sajad Ahmad Mir F/o Aiyat Sajad
R/o Taki Sultan, Drangbal, Tehsil and District Baramulla

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is hereby notified that my son's name spelling has been wrongly mentioned in Aadhaar record bearing Aadhaar No. 9790 3460 8105 as Maiad Javid Dar instead of Mahid Javid, DoB 10-02-2009 as for record. Now, I am applying for its correction.

Javid Ahmad Dar F/o Mahid Javid, DoB 10-02-2009
R/o Kuhroo, Langate, Tehsil Langate, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I want to correct my Aadhaar Card name and DoB bearing Aadhaar No. 5238 5163 5418 from Mavish Rashid D/o Ab Rashid Shah R/o Hayatpora, Kupwara to Mehvish Akhter D/o Abdul Rashid Shah R/o Hayatpora and DoB from 02-03-2007 to 16-04-2008. Now, I am applying for the Correction.

Mehvish Akhter D/o Abdul Rashid Shah
R/o Hayatpora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to Correct my Aadhaar Card name bearing No. 7564 1470 9047 from Fatima Imtiyaz D/o Imtiyaz Ahmad Lone R/o Lone Mohalla, Putushy, Kupwara to Lone Fatima Imtiyaz D/o Imtiyaz Ahmad Lone R/o Potushai. Now, I am applying for the correction.

Lone Fatima Imtiyaz D/o Imtiyaz Ahmad Lone
R/o Potushai.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my name, parentage and address in Aadhaar Card bearing Aadhaar No. 3896 9652 6051 from Arshid Ahmad Sheikh S/o Mohammad Haneef Sheikh R/o Sheikh Colony Noor Bagh Baramulla to Arshad Ahmad S/o Hanif Sheikh R/o Noor Bagh Town Khanpora Baramulla. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Bilqeesah Akhter D/o Nazir Ahmad Bhat R/o Galwanpora, Sebdan, Tehsil and District Budgam, Jammu & Kashmir, do hereby declare that I am the holder of Aadhaar Card bearing Aadhaar No. 4905 1348 9514. That my name has been wrongly recorded in my Aadhaar Card as Bilqeesah Nazir whereas my correct and actual name is Bilqeesah Akhter. That Bilqeesah Nazir and Bilqeesah Akhter refer to one and the same person i.e., myself. That I have not changed my identity or status, and the requested correction is only for rectification of the name in my Aadhaar Card and for maintaining uniformity in my official records/documents.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

———

NOTIFICATION

I intend to correct my name in my Aadhaar Card bearing No. 7717 7454 3131 from Irfana Ovaise to Irfana Hussan.

Irfana Hussan C/o Ovaise Ahmad Dar
R/o Saidapora, Eidgah, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

In Aadhaar records bearing Aadhaar No. 9300 8798 5502 my name has been recorded as Sahira Fayaz instead of Saira Fayaz. It needs Correction.

Saira Fayaz D/o Fayaz Ahmad Parray
R/o Chansar, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

In Aadhaar records bearing Aadhaar No. 4179 7614 6205 my ward's name has been recorded as Shazib Ahmad Bhat instead of Shahzaib Hilal Bhat. It needs Correction.

Prince Hilal Bhat F/o Shahzaib Hilal Bhat
R/o Bhan Qaimoh, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is hereby informed that my name has been inadvertently written in my Aadhaar Card bearing No. 9139 8647 3232 as Yousar Jan instead of my correct name Yusra Khan as per my academic credentials. Now, I have applied for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

_____

NOTIFICATION

It is informed to general public that my ward's name was wrongly mentioned in the Aadhaar Card bearing Aadhaar No. 6727 3220 0730 as Surat Mushtaq instead of Seerat Mushtaq. Now, I am applying for its necessary correction.

Mushtaq Ahmad Baigh F/o Seerat Mushtaq
R/o Baighpora, Tehsil Awantipora, District Pulwama.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Shaheem Akhter W/o Maqsood Ali R/o Bari (Shah Talab), Tehsil Bari Brahmana, District Samba, J&K 181133, mother of Master Hussain, hereby declare that my son's name has been wrongly recorded in his Aadhaar Card as Ishwat Choudhary, whereas his correct name as per his Birth Certificate is Hussain. The DoB of my son is 28-09-2012. I hereby declare that Ishwat Choudhary and Hussain refer to one and the same person, i.e. my son. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Syed Saba Andrabi W/o Syed Iqbal R/o Chewdara, Tehsil Beerwah, District Budgam do hereby declare that my name has been wrongly mentioned in Aadhaar Records which is Syed Saba Andrabi which needs to be rectified as my real and correct name is Saba Muzaffar as per Domicile, school and other records. That my real name is Saba Muzaffar. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is notified for the information of the general public that my Name in my Aadhaar Card (Cross Limit) under Aadhar No. 5603 9154 8132 has been wrongly entered as Mohammad Ashraf Magrey while my correct name is Mohd Ashraf Magray. Now, I want the same to be corrected.

Mohd Ashraf Magray S/o Mohd Khalil Magray
R/o Magraypora, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Azhar Sajad D/o Ghulam Ahmad Dev R/o Kandoora, Tehsil Beerwah, District Budgam declare that my ward's name has been wrongly mentioned in Aadhaar Records which is Aumama Sajad which needs to be rectified as my ward's real and correct name is Umama Sajad as per Aadhaar and other record's. That my ward's real name is umama sajad. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Gulshan Bano M/o Mohammad Qasim Ganaie R/o Dachan, Tehsil Beerwah, District Budgam declare that I am the mother of my ward Mohammad Qasim Ganaie and I declare that my ward's name was inadvertently recorded as Qasim Zahoor in Aadhaar Card. That this notice is executed to certify the correct name of my ward as Mohammad Qasim Ganaie and to enable the concerned authorities to correct Aadhaar Card. That both the name Qasim Zahoor and Mohammad Qasim Ganaie refer to one and the same person.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mushtaq Ahmad Deedad F/o Azlaan Mushtaq R/o Koreal, Tehsil D.H. Pora, and District Kulgam declare that my Ward's Aadhaar Card bearing Aadhaar No. 9823 2832 4083 was wrongly named as Hayaat Mushtaq as in the school record and other documents instead of Azlaan Mushtaq. Now, I want to correct it.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

_____

NOTIFICATION

I want to correct my name and parentage in Aadhaar Card under No. 6613 8687 7175 from Suriya Hameed D/o Abdul Hameed Lone to Suraiya Bano D/o Abdul Hamid Lone. Now, I am applying for its correction.

Suraiya Bano D/o Abdul Hamid Lone
R/o Dangerpora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

It is informed to general public that my ward's name was mentioned in the Aadhaar Card bearing Aadhaar No. 7428 0575 1368 as Tehkeen Jan instead of Tehkeem Jan. Now, I am applying for its necessary correction.

Bashir Ahmad Lone F/o Tehkeem Jan
R/o Barsoo, Tehsil Awantipora, District Pulwama.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

It is hereby notified to the general public that in my Aadhaar Card bearing No. 8161 8332 7640 my name has been wrongly mentioned as Ajaz Ahmad Sheikh instead of Ayjaz Ahmad Shieakh. Therefore, in this regard I want to change the same.

Ayjaz Ahmad Shieakh S/o Abdul Gani Shieakh.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Mehroom Shabir S/o Shabir Ahmad Mir R/o Mangnipora Muradpora, Tehsil Aloosa, District Bandipora, J&K UT declare that I have changed my name from Mehroom Shabir to Mehran Shabir. I shall be known and identified by the name Mehran Shabir for all purposes. That both names refer to the same person.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

_____

NOTIFICATION

The name of my daughter is wrongly mentioned in Aadhaar Card bearing No. 9411 5500 4326 as Aasiya Jan instead of Aalima Jan. Now, I am applying for its correction.

Nisar Ahmad Rather F/o Aalima Jan
R/o Nowgam, Verinag, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I want to correct my name and parentage in Aadhaar Card bearing Aadhaar No. 2107 5232 3697 from Abbas Sheikh S/o Raja Begum to Mohammad Abbas Sheikh S/o Lal Mohammad Sheikh. Now, I am applying for its correction.

Mohammad Abbas Sheikh S/o Lal Mohammad Sheikh
R/o Sheer Wanipora, Lachipora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Tariq Ahmad Shah S/o Mohd Akbar Shah R/o Mandlana, Pahalgam hereby declare that my name has been incorrectly recorded as Tariq Ahmad Sheikh S/o Gulam Nabi Sheik in certain records like my Aadhaar Card and Bank account holder name. My correct and actual name is Tariq Ahmad Shah S/o Mohd Akbar Shah Therefore, I intend to change/correct my name from Tariq Ahmad Sheikh to Tariq Ahmad Shah in Aadhaar Card and Bank holder name Henceforth, I shall be known and identified as Tariq Ahmad Shah for all purposes.

Tariq Ahmad Shah S/o Mohd Akbar Shah
R/o Mandlana, Pahalgam.
Aadhaar No. 302826927056
Account No. 0846040100001748.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Taseen Akther W/o Sohil Ahmed R/o Fazalabad, Tehsil Surankote, District Poonch applying for correction of my Child's name which is wrongly written as Asan Malik in Aadhaar Card bearing Registration No. 5257 5829 9413 instead of my Child's name Ahsan Malik.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Tabassam Geelani S/o Anayet Hussain Shah R/o Dhundak, Tehsil Surankote, District Poonch applying for correction of my name which is wrongly written as Tabassum Ghalani in Aadhaar Card bearing Registration No. 9849 5693 4923 instead of my name Tabassam Geelani. Now, I am applying for its correrction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Manir Hussain S/o Bahadar R/o Phagla, Tehsil Surankote, District Poonch applying for correction of my daughter name which is wrongly written as Gulshad Akhter in Aadhaar Card bearing Registration No. 2722 5385 9095 instead of my Daughter name Gulshaid Bi. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I have changed my name from Sheraz Akhter to Sheeraza Akhter. In future, I will be known as Sheeraza Akhter.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Qamar Ud Din Shah S/o Gh Nabi Shah R/o Managam hereby notify that my name is wrongly recorded in Aadhaar as Syed Qamar Ud Din whereas my correct name is Qamar Ud Din Shah. My DoB is also wrongly recorded as 04-03-1960, whereas the correct DoB is 27-03-1956 as per my Service Record Book. Now, I have applied for correction of my name and DoB in Aadhaar and for issuance of the necessary Gazette notification.

Qamar Ud Din Shah S/o Gh Nabi Shah
R/o Managam.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Abdul Waheed Chopan S/o Abdul Aziz Chopan R/o Zanihal, Tehsil Banihal, District Ramban, UT of J&K declare that my son's name is Jahangir Waheed Chopan but has been inadvertently recorded as Janangir Ahmed in Aadhaar Card bearing No. 9772 0425 0057 which is incorrect and my Son’s correct and actual name as per School certificate is Jahangir Waheed Chopan. That I declare and affirm that my son’s correct name is Jahangir Waheed Chopan. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Pooja Devi W/o Sandeep Singh and mother of Devansh Thakur R/o Ranjana, Hoja, Bhota, Teh. Kahra, Distt., Doda states that my son's name has been wrongly written as Davish Thakur instead of Devansh Thakur in his Aadhaar Card bearing No. 3962 1282 2931. Now, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Shabir Ahmad Malik F/o Taibah R/o Sheesh Bagh Near Islamia College Srinagar wants to change the name of my daughter in her Aadhaar Card under No. 2735 8008 9138 as per her matriculation certificate from Toiba Shabir Malik (old name) to Taibah (New name).

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Ram Paul S/o Bhagoti Parsad R/o Vajir Ganj Rudauli, Faizabad UP-225411 have applied for the correction of my daughter's name and DoB which has been wrongly written as Palvi and 01/01/2011 instead of correct name and DoB is Khushi Devi and 03/03/2010 in my Aadhaar Card bearing No. 4850 4179 7127. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Sania Sharma W/o Rinku Sharma R/o Dori Dager, Dagir, Doori Dugar, Jammu-185154, hereby declare that the name of my minor daughter born on 05-12-2025 at Govt. SMGS Hospital Shalamar, Jammu, which was earlier recorded as Kavya Sharma in Birth Certificate No. B202501903780010716 has now been changed to Anaya Sharma for all future purposes.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Arit Kumar S/o Sh Kamal Krishan R/o HNo:119, Be-hind Kanti Press,near Pacca Talab Park Sarwal Jammu have applied for necessary corrections in my daughter's name which has been wrongly entered in her Aadhaar Card bearing No. 4182 2518 5001 as Ayra Bhardwaj instead of her actual name Aaira Sohney.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Junga Bahadur S/o Late Gulzar Singh R/o H.No. 119, Valmiki Colony, Gandhi Nagar, Jammu-180004, Jammu & Kashmir that my name has worngly written in my Aadhaar Card bearing No. 2558 4484 0669 as Jung Bahadur instead of Junga Bahadur. Now I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Gurmeet Chand S/o Balbir Chand R/o Sawani Tehsil & District Ramban, have applied for correction of my name which has been wrongly recorded as Gurmet Chand in the Aadhaar Card, the actual name as per Domicile certificate and other relevant records are as Gurmeet Chand.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Jivan Singh S/o Rabil Singh R/o Dukson Tehsil and Distt. Ramban have applied for correction of my and my father's name which has been wrongly written as Jeevan Singh S/o Rabil Singh instead of correct name Jivan Singh S/o Rabil Singh in my Aadhaar Card bearing No. 8626 8677 0023.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Kashmari Lal S/o Paras Ram R/o Palmar Tehsil & District Kishtwar applying for correction of my Son's name which is wrongly written as Danesh Kumar instead of correct Dinesh Kumar in Aadhaar Card bearing No. 4897 6050 4783.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Raj Kumar S/o Sh. Suraj Parkash R/o Village Sitti Tehsil Bani District, Kathua have applied for the correction of my daughter's name which has been wrongly written in my daughter's Aadhaar Card bearing No. 5990 9618 8440 as Antu Devi instead of correct name is Anju Devi. Now I am applying for the neccessary correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Dharam Paul S/o Sh. Ram Murti R/o Village Mearth P/o Budhi Tehsil and District, Kathua have applied for correction of my Son's name which has been wrongly written as Sammay Baba instead of correct name is Shammi Sharma in my son's Aadhaar Card bearing No. 2207 1568 5152.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Swami Raj S/o Sena Ram R/o Sangna Kuntwara Kishtwar have applied for correction of my name which has been wrongly written as Som Raj instead of correct name is Swami Raj in my Aadhaar Card bearing No.6253 81880044.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Tina Burat W/o Roman Teji R/o H No 255, Ward No. 09 Ustad Mohalla Jammu applying for correction of my name which is wrongly written as Tina Teji instead of correct Tina Burat in my Aadhaar Card bearing No. 7577 7434 9357.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Denanther Singh S/o Lakhmi Chand, hereby solemnly declare that my correct name is Denanther Singh and my correct DoB is 08/08/1969. Due to inadvertent clerical or typographical errors, my name has been incorrectly recorded as Dharanter Singh and my father's name has been also wrongly written as Laxhmi Chand instead of Lakhmi Chand and i also declare that Denanther Singh and Dharanter Singh is one of the same person. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Tarsaim Lal S/o Bakil Chand R/o Gigrial Teshil Khour District, Jammu J &K do hereby declare that my name has been incorrectly recorded as Tarshem Lal in my Aadhaar Card No. 6110 6533 9843. That my correct name is Tarsaim Lal as mentioned in my 9th class School certificate. That Tarsaim Lal and Tarshem Lal refer to one and the same person. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nancy Kumari W/o Shadi Lal Koul R/o Flat No.20, Block-45, Lane 9, Mini Township Jagti Nagrota, Jammu J&K 181221 states that my name has wrongly been written as Nancy Koul instead of Nancy Kumari in my Aadhaar Card bearing No. 6296 9351 4953. Now, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sushil Sah S/o Jivan Sah R/o Hathauri, Khanpur, Muzaffarpur, Bihar, At/P Camp Road, Indira Colony, Talab Tillo, Jammu, Jammu & Kashmir-180002 declare that the name of my daughter has been worngly written in her Aadhaar Card bearing No. 3336 1569 7904 as Mandavi Kumari instead of Manvi Kumari. Now, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Bhupinder Kumar S/o Sh. Girdhari Lal, R/o H.No. 331-F, Opp. Street State Motor Garage, New Plot, Rehari Mohalla, Jammu, Jammu & Kashmir-180005 declare that my name has worngly written in my Aadhaar Card bearing No. 8499 2787 0818 as Bupinder Kumar instead of Bhupinder Kumar. Now, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mohd Tafail S/o Fazal Mohd R/o Panjgrain Tehsil Manjakote District, Rjouri applying for correction of my name which is wrongly written as Mohd Tofail instead of correct name Mohd Tafail in my Aadhaar Card bearing No. 6258 6642.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I have changed my name from (Old Name) Zubair Behzad to (New Name) Zubiar Bhazaad. In future, I will be known as (New Name) Zubiar Bhazaad.

Zubiar Bhazaad S/o Manzoor Ahmad Bhat
R/o 122 A/a, Nundreshi Colony, Bemina Sector A Sgr.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Kashmiri Lal S/o Nath Ram R/o Shanna Thakrie Tehsil and District, Kishtwar stated that my name has been wrongly written in my Aadhaar Card bearing No. 3052 4348 3492 as Kashmira Lal instead of Kashmiri Lal. Now I have applied for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Ravi Kant S/o Mohinder Kumar R/o Village Mangnar, Tehsil Haveli, District Poonch applying for the correction of my daughter's name which is wrongly written as Saavini Kumari instead of Shivani in Aadhaar Card bearing No. 4395 5759 9629.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Pawan Kumar S/o Sh. Gian Chand R/o Village Thuba, Tehsil Bhaderwah, District Doda (J&K UT). I have applied for correction of my daughter's name in her Aadhaar Card bearing No. 4491 5594 3407, which has been wrongly written Supera Bhagat instead of her correct name Supria Bhagat as per authentic records and documents. Now I applied for correction of my daughter's name.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Robina Akhter W/o Jalal Din R/o Village Chandak Tehsil Haveli District, Poonch applying for correction of my daughter's name which is wrongly written as Madiya Tabassum instead of correct name Madiha Tabassum in Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rayaz Ahmed S/o Mohd Rafiq R/o Village Khanetar Tehsil Haveli District, Poonch applying for correction of my daughter's name which is wrongly written as Amara Kouser instead of correct Aamra Rubani in her Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohd Nazakat S/o Mohd Younis R/o Village Banpat Tehsil Haveli District, Poonch applying for correction of my Sister's name which is wrongly written as Alisha Bhat instead of her correct name Seerat Ul Nisa in her Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Shiban Krishan Kisroo S/o Late Kanth Joo Kisroo R/o Tulmulla Ganderbal District, Ganderbal (Kishmir) A/P Flat 22 Block 28 Lane 6, Jagti Township, Nagrota District Jammu applying for correction of my name which is wrongly written as Shuban Krishan Kisroo instead of correct name Shiban Krishan Kisroo in Aadhaar Card bearing No. 5861 3442 8986.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Tania D/o Puran Chand R/o Aghar Ballian Tehsil & District Reasi applying for correction of my name which is wrongly written as Tania Devi instead of my correct name Tania in Aadhaar Card bearing No. 2322 2103 7977.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Amit Sharma S/o Rajinder Sharma R/o Ward No 65 Near Barnai Talab Upper Main Chowk Jammu applying for correction of name and date of birth of my Son which is wrongly written as Havish & DoB 20-04-2020 instead of correct name Angad Sharma & DoB 30-04-2020 in his Aadhaar Card bearing No. 7099 8314 1947.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Jamila W/o Mohd Baseem R/o Lane No 04 Satlite Colony, Bathindi Morh Jammu applying for correction of my daughter's name which is wrongly written as Ariba Malik instead of correct name Ariva Malik in her Aadhaar Card bearing No. 3983 1680 7780.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Gaytri Devi W/o Bittu Ram R/o Sandrote Dansal Jammu applying for correction of my daughter's name which is wrongly written as Sakti Devi instead of correct name Sakshi Devi in her Aadhaar Card bearing No. 8369 0482 2387.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Sanjay Kumar S/o Banis Lal R/o Village Khalan, Chamoti, Tehsil Drabshalla, District Doda, J&K, applying for correction of my date of birth which is wrongly written as 01.04.1992 instead of correct DoB 11-10-1992 in my Aadhaar Card bearing No. 7043 70 59 80 91.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohd Rafiq S/o Nek Alam R/o Mansoo Tehsil Reasi District, Reasi applying for correction of my daughter's name which has been wrongly written as Maher Un Nasa instead of correct name Mehr Un Nisa in her Aadhaar Card bearing No. 9615 9532 9926.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Bablu Kumar S/o Rajinder Kumar R/o Panasa Tehsil Thakrakote & District Reasi applying for correction of my name and date of birth which has been wrongly written as Babi Kumar & DoB 16/05/2001 instead of correct name Bablu Kumar & DoB 15/02/2004 in Aadhaar Card bearing No. 8609 8155 4923

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Jagdish Singh S/o Lal Man R/o Banna Tehsil Chassana & District Reasi applying for correction of my name which has been wrongly written as Judhesh Singh instead of correct name Jagdish Singh in Aadhaar Card bearing No. 6786 4811 7788.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Vikas Kumar S/o Babu Ram R/o Dhanwa Tehsil Pouni District Reasi applying for correction of my son's name which has been wrongly written as Nanik Sharma instead of correct name Manik Sharma in Aadhaar Card bearing No. 5172 0135 7849.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Amrik Singh S/o Krishan Singh R/o Bagan Kote Tehsil Chassana & District, Reasi applying for correction of my which has been wrongly written as Amrak Singh instead of correct name Amrik Singh in Aadhaar Card bearing No. 8627 5340 2297.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Ghulam Mohy Ud Din S/o Hassam Din R/o Rajnagar Tehsil Kotranka District Rajouri applying for correction of my name which is wrongly written as Ghulam Mohi Din instead of correct name Ghulam Mohy Ud Din in my Aadhaar Card bearing No. 2914 6254 0364.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Majeeb Ahmed, S/o Mohd Yaseen R/o Kahara Dharyoth, Tehsil Thathri, District Doda, J&K do hereby declare that my name has been wrongly mentioned as Mujeeb Ahmed in my Aadhaar Card bearing No. 3112 0897 9802 due to a spelling error my correct name is Majeeb Ahmed as recorded in my educational certificates, PAN Card and other official documents. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that I want to change my ward's name in her Aadhaar Card bearing No. 8316 6755 7030 and school records from Nafeesa Firdous to Nafsul Firdous D/o Firdous Ahmad.

Firdous Ahmad F/o Nafsul Firdous
R/o Dabtal Zaina Kadal Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I have changed my Name from (Old Name) Noor Mohammad Sheikh to (New Name) Noora. In future I will be known as (New Name) Noora.

Noora S/o Ahadoo

R/o Bachi Darwaza Makhdoom Sahib, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Abdul Rashid, S/o Mir Ali, R/o Village Dhadkahi, Tehsil Bhalesa (Gandoh), District Doda, J&K – 182203 do hereby declare that my name is wrongly recorded as Rashid Ahmed in my Aadhaar Card instead of my correct name is Abdul Rashid. Both names refer to one and the same person. Henceforth, I shall be known only as Abdul Rashid for all official and legal purposes.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Rizba Anjum D/o Mukhtar Ahmed R/o Salwah Tehsil Mendhar District Poonch applying for correction of my name which is wrongly written as Adiba Mukhtar instead of correct name Rizba Anjum in Aadhaar Card bearing No. 2411 2159 2068.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mohd Iqbal Dar F/o Mohammad Tuaha Dar R/o Ruhoo Papiabal Tehsil and District Anantnag do hereby declare that the Aadhaar Card Authority has issued Aadhaar Card in the name of my ward namely Mohammad Tuaha Dar bearing No. 2187 3592 9935 while as the spelling of my ward has been shown as Mohammad Taha but the actual & correct spelling is Mohammad Tuaha Dar as per school records. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Imtiyaz Ahmad Dar F/o Shahzain Ahmad Dar R/o Herpora Nanil Aung Tehsil Mattan District Anantnag do hereby declare that the name of my ward's Aadhaar has been wrongly written as Baby two of Shabana Quraishi while as his actual name is, Shahzain Ahmad Dar as per Domicile certificate. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Ishtiyaq Ahmad Sheikh F/o Madiya Ishtiyaq R/o Mir Danter Anantnag Tehsil & District Anantnag do hereby declare that the name of my ward's Aadhaar Card has been wrongly written as Madiha Jan while as her actual name is Madiya Ishtiyaq as Per School Record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

The name and DoB of my ward has been wrongly mentioned in his Aadhaar Card bearing No. 4692 1236 9281 as Azhar Majeed and DoB 15-04-2010 instead of Akmal Majeed and date of birth 26-07-2014. Now, I am applying for its correction.

Ab Majeed Kumar F/o Akmal Majeed
R/o Badran, Tehsil Magam, District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Chhering Mutup R/o Igoo Leh holding Aadhaar No. 5250 6768 0626 do hereby declare that my true correct name is Chhering Mutup that the earlier recorded name in Aadhaar is Tsering Motup based on election Card document submitted by me. That I have Never updated my name in Aadhaar Card. That currently a corrected version of the same document as mentioned in (ili) above /ECHS CARD (choose as applicable) is being provided in support of Name update request. That I wish to get my name updated in the Aadhaar as Chhering Mutup for which I am submitting ARMY ECHS CARD as proof of name.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Nikhat Fatima W/o Abdul Hamid R/o Village Madana, Tehsil Haveli, District Poonch applying for the correction of my son's name which is wrongly written as Mehran Choudhary instead of Mohammad Mehran in Aadhaar Card bearing No. 4324 7566 5304.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Prabjot Singh S/o Ranjit Singh R/o Lam Tehsil Qila Darhal District Rajouri applying for correction of my name which is wrongly written as Babaljot Singh Instead of correct Prabjot Singh in my Adhaar Card bearing No. 3575 5366 2728.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Riaz Ahmed S/o Rehmtullah R/o Prabble Tehsil Marmat District Doda do hereby declare that the name of my minor son has been incorrectly recorded in his Aadhaar Card Aadhaar bearing No. 3541 8345 9857 as Arif Hussain instead of the actual and correct name of my minor son is Araf Hussain.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

My particulars has been wrongly mentioned in my Aadhaar record 7573 4023 3163 as Tawqeer Bhat S/o Tahir Mohammad Bhat R/o Rapora Ganderbal while as my correct particulars as per Birth Certificate is Muhammad Ibrahim Bhat S/o Tahir Mohammad Bhat R/o Rapora Lar Ganderbal. Now, I am applying for its correction.

Muhammad Ibrahim Bhat S/o Tahir Mohammad Bhat
R/o Rapora Lar, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Tsering Paljor S/o Late Yountan Nurba R/o TR Settlement Camp No.9, House No. 48, Agling Leh Ladakh that my former name was Gangchup Tobden and the same is also recorded in my Aadhaar Card bearing No. 9113 6324 8012. That I wholly renounce, relinquish and abandon the use of my former name Gangchup Tobden and instead now I am using the same name of Gangchup Tobden as I am Buddhist monk and the name has to be change as per customs after becoming a monk. Both Tsering Paljor and Gangchup Tobden are one and same person. Now I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is inform to the general public that my name has been wrongly mentioned in my Aadhaar as Mahrun Nissa While as my actual name is Mehr Un Nisa C/o Zahoor Ahmad Bhat R/o Malgund Sever Lolab District Kupwara 193223. Now I want to apply for the correction of the same if anybody is having any objection he/she may contact concerned authority.

Mehr un Nisa C/o Zahoor Ahmad Bhat
R/o Malgund Sever Lolab, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Naresh Kumar S/o Late Sh. Chuni Lal R/o Rakh Dhok Jourian, Tehsil Jourian, District Jammu, have applied for the correction of my daughter's name which has wrongly mentioned in Aadhaar Card as Adwaitha Singh instead of Adwetiya Singh. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Vanshika Devi D/o Naveen Kumar R/o Village Katli Tehsil and District Samba. The correct name of the Deponent is Vanshika Devi which has been wrongly written in the Aadhaar Card bearing No. 84712587 4031 as Vanshka Devi. Now I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Badri Nath S/o Ram Dass R/o Asthna Pure, Gorva, Kumbhi District Ayodhya U.P At Present Arazi Samba Tehsil & District Samba do hereby declare that the actual correct name of my son is Ashish as per DoB and other documents which have been wrongly recorded as Ashik the Aadhaar Card bearing No.2924 6366 5936. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

This is inform to the general public that my name has been wrongly mentioned in my Aadhaar bearing No. 8646 6597 9839 as Shazia Begum While as my actual name is Shazreen Begum C/o Farooq Ahmad Gojer R/o Ladah Kalarooch Kupwara District Kupwara 193222. Now, I am applying for its correction

Shazreen Begum C/o Farooq Ahmad Gojer
R/o Ladah Kalarooch, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nayeema Ahmad, W/o Mehraj ud Din Sheikh R/o Yarbugh Tehsil Dangiwacha District Baramulla do hereby declare that due to an error during Aadhaar (bearing No. 5617 1751 9799) updating my name has been incorrectly recorded as Nayeem Ahmad instead of the correct name Nayeema Ahmad. My correct and legal name is Nayeema Ahmad, both names refer to the same person.

Nayeema Ahmad W/o Mehraj ud din Sheikh
R/o Yarbugh Tehsil Dangiwacha District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I have changed my name from (Old name) Macha Rouf Ahmad to (New name) Rouf Ahmad Macha in future I will be known as new name Rouf Ahmad Macha,

Rouf Ahmad Macha S/o Gulam Nabi Macha
R/o Jamia Lane Fazal Ul Haq Colony Batpora Hazratbal, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I want to correct my name in my J&K Bank Passbook/ Ave No. 03-46040 100016901, from Nighat Parveen to Afshana as per Aadhaar Card.

Afshana W/o Gulzar Ahmad Chaloo
R/o Bot Shah Mohalla Lalbazar, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

My name is wrongly written as Basanti Rathore instead of Basanti Devi in my Bank Passbook under Acc. No. 1262040100004029 in J&K Bank, NSM College Anand Nagar, Bohri, Jammu Branch. Now, I am applying for its correction.

Basanti Devi W/o Tota Ram
R/o Flat No.12, Block 8.Lane No.2, Nagrota Jagti Jammu.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is inform to general public, that my ward's name & DoB has been wrongly mentioned in his/her Aadhaar Card bearing No. 7988 9590 1147 as Aasra Altaf DoB 29/09/2018 instead of Bhat Ayesha DoB 29/09/2020.

Altaf Hussain Bhat F/o Bhat Ayesha
R/o Nagri Malpora Tehsil & District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name has been incorrectly recorded in my Aadhaar Card bearing No. 9371 2099 1014 as Fasil Hameed instead of my correct name Faisal Hameed as per my DoB Certificate.

Faisal Hameed S/o Abdul Hameed War
R/o Rohama, Rafiabad Baramulla-193301.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shaheena, Wife of Arshid Ahmad Bhat, Resident of Goal Pora, Srinagar, Kashmir do hereby declare that in my Aadhaar Card under Aadhaar No. 2719 3951 4398 my name is mentioned as Seerat Jan.that I further declare that I have changed my name from Seerat Jan to Shaheena and hereafter, I shall be known and recognized by my new name Shaheena for all purposes, including my Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby notified for the information of the general public that my Aadhaar Card bearing No. 3136 4065 1034 contains incorrect particulars due to an inadvertent clerical error the wrong particulars recorded in the Aadhaar Card are wrong Name as Adil Jamal Gojri F/o Mohammad Jamal Gojree instead of correct name Mohammad Aadil Gojery F/o Mohammad Jamal Gojery. I Mohammad Aadil Gojery, S/o Mohammad Jamal Gojery R/o Harwan, Tehsil Zaingair, District Baramulla. Now, I am applying for its correction.

Mohammad Aadil Gojery S/o Mohammad Jamal Gojery
R/o Harwan, Tehsil Zaingair District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby notified for the information of the general public that my minor son's Aadhaar Card bearing Aadhaar No. 4209 7270 4696 has been issued with an incorrect name due to a clerical error. The wrong name recorded in the Aadhaar Card is Hazimul Islam whereas the correct name is Mohammad Hazim Mir. Now, I am applying for its correction.

Nissar Ahmad Mir S/o Ab Subhan Mir
R/o Kangroosa, Rafiabad,District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar bearing No. 34620303 2518 name wrongly mentioned as Madya Jan (old name) and DoB: 15/08/2017 instead of Madiha Fayaz (new name) and DoB: 18-3-2019 D/o Fayaz Ahmad Wagay R/o Nagam Tehsil D. H. Pora District Kulgam. Now, I am applying for its correction.

Madiha Fayaz D/o Fayaz Ahmad Wagay
R/o Nagam Tehsil D. H. Pora District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Muzafar Ahmad Mir F/o Kulsum Muzafar R/o Mamat Tehsil and District Budgam would like to inform that I want to change my ward's name and father's name from Kulsum Muzaffar D/o Muzaffar Ahmad Mir in Aadhaar Card as Kulsuma Muzafar D/o Muzafar Ahmad Mir

Muzafar Ahmad Mir F/o Kulsum Muzafar
R/o Marnat Tehsil and District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Charwah S/o Hakam Singh R/o Matlote, Tehsil Thuroo, District Reasi do hereby declare that in my Aadhaar Card bearing No.7512 5567 8860 as Chirwah instead of Charwah. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my name in my Aadhaar card bearing Aadhaar No. 9432 5144 1177 from Zaib Ahmad Dar to Zohaib Ahmad Dar. Now I am applying for its correction.

Zohaib Ahmad Dar S/o Waseem Ahmad Dar
R/o Sherwanipora, Boniyar.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Abdul Hameed Dar S/o Wali Mohammad Dar R/o Nasrullahpora, Tehsil and District Budgam, J&K do hereby declare that I am the father and lawful guardian of my daughter, Bint Ul Islam that my daughter's name has been wrongly recorded in her Aadhaar Card bearing No. 9552 2745 3707 as Binti Ul Islam whereas her correct name is Bint Ul Islam. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my name, parentage and address in Aadhaar Card bearing No. 8374 6376 9164 from Baiveder Singh S/o Jang Bahadur Singh R/o Kanth Bagh Near Bus Stop Gutiyar Baramulla to Balvender Singh S/o Jang Bahadur Bali R/o Kanth Bagh Gutyair Baramulla. Now I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is an information for general public that the Aadhaar Card of my daughter bearing Registration No. 6868 9161 7014 her name and DoB has been mistakenly mentioned as Marifat Akhter and DoB as 20-08-2008 while as her actual and correct name and DoB as per Domicile Certificate and Birth certificate is Maryam Akhter,and DoB is 23-09-2010. Now, I am applying for its correction.

Sumaira Begum W/o Ghulam Mohammad Sheikh M/o Marya Akhter
R/o Sadrakote, Pain, Sonawari, District Bandipora, J&K.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Ali Muhammad Rather S/o Ghulam Ahmad Rather R/o Baharabad, Amcha Kundal, Tehsil Hajin, District Bandipora, J&K, do hereby inform the general public that due to an inadvertent clerical/typographical error, the name of my ward has been wrongly recorded as Suhail Ali S/o Ali Muhammad Rather in certain official records. The correct name of my ward is Sahil Ali S/o Ali Muhammad Rather, as per the Birth Certificate and other valid documents.

Ali Muhammad Rather S/o Ghulam Ahmad Rather
R/o Baharabad, Amcha Kundal,Tehsil Hajin, District Bandipora.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Basharat Ahmad Gani F/o Zuhra Jan R/o Ganeshpora Tehsil Pahalgam District Anantnag do hereby declare that my ward's name has been wrongly mentioned in her Aadhaar Card as Zaira Jan instead of Zuhra Jan Daughter of Basharat Ahmad Gani R/o Ganeshpora Tehsil Pahalgam District Anantnag as per DoB certificate issued by Muncipal Council Anantnag. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I have changed my name from (Old Name) Salman to (New Name) Mohammad Salman. In future I will be known as Mohammad Salman.

Mohammad Salman
R/o Sandow Mulbek Kargil.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I have changed the name of my ward from Mohd Muneef Khan to Mohammad Muneef Khan. In future he will be known as Mohammad Muneef Khan.

Mohammad Rifat Khan F/o Mohammad Muneef Khan
R/o Al Noor Colony Chanapora Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Prem Nath S/o Late Sh Khajan Chand R/o Kotli Gala Bana Tehsil R. S Pura District Jammu have applied for correction of my name which has been wrongly written as Prem Pal instead of correct name Prem Nath in my Aadhar Card bearing No 4102 984 26046.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Subeena Kousar W/o Nasir Ahmad Lone,R/o Hanjiwera Tehsil Pattan, District Baramulla, do hereby inform the general public that my name has been wrongly recorded in my Aadhaar Card bearing No. 6465 1249 6520 as Sabeena Kousar instead of my correct name Subeena Kousar. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that the name of my ward has been wrongly mentioned in Aadhaar Card bearing No. 3005 1359 0365 as Fatima Noor instead of Shah Fatima D/o Gulzar Ahmad Shah R/o Mirwani Tehsil D.H. Pora District Kulgam. Now, I am applying for its correction.

Gulzar Ahmad Shah F/o Shah Fatima
R/o Mirwani Tehsil D.H. Pora District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Talib ul Islam F/o Mohammad Talha Bhat R/o Anchidora Anantnag de hereby declare that I have written the name of my child in his/her birth application as Abu Talha and concerned authority/Municipal Council has issued birth certificate of my ward with the same name under registration No. 9570 dated 10/12/2025 that now I want to change the name of my child from Abu Talha to Mohammad Talha Bhat.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar record bearing Aadhaar No. 5504 7551 8634 my name recorded as Ashaq Hossaion Mir instead of Ashaq Hussain Mir. Now, I am applying for its correction.

Ashaq Hussain Mir S/o Bashir Ahmad Mir
R/o Damhal Hanjipora, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Syed Tawheeda Nisar W/o Wasim Ahmad Lone R/o Asnoor Tehsil D.H. Pora District Kulgam do hereby that the actual and correct name of deponent is Syed Tawheeda Nisar W/o Wasim Ahmad Lone but due to mistake in Aadhaar Card bearing No 3948 6378 4786 it has been wrongly mentioned as Tawheeda Nisar W/o Wasim Ahmad Lone and same needs to be rectified.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar bearing No. 3472 2448 9180 name wrongly mentioned as Safi Banoo While the actual (new) name is Safia Akhter W/o Mohammad Maqbool Dar R/o Herdumand Gori Tehsil D.H. Pora District Kulgam. Now, I am applying for its correction.

Safia Akhter W/o Mohammad Maqbool Dar
R/o Herdumand Gori Tehsil D H Pora District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that my name and DoB has been wrongly mentioned in Aadhaar Card bearing No. 3979 4904 7590 as Emaad Ashraf Naik & DoB 31-12-2017 instead of Emaad Ashraf S/o Mohammad Ashraf Naik R/o Asnoor Tehsil D.H. Pora District Kulgam & DoB 31-12-2020. Now, I am applying for its correction.

Emaad Ashraf S/o. Mohammad Ashraf Naik
R/o Asnoor Tehsil D.H. Pora District Kulgam

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that my name and DoB has been wrongly mentioned in Aadhaar Card bearing No. 2731 1386 4389 as Subreena Akhter and DoB 13-12-2004 instead of Roobie Jan and DoB 05-12-2004. Now, I am applying for its correction.

Roobie Jan D/o Mushtaq Ahmad Khatana
R/o K.B.Pora Tehsil D.H. Pora District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Sameera Bano D/o Ghulam Hassan Sheer Gogri R/o Taj Pora Osan Bangil, Tehsil Kawarhama do hereby declare that my correct and actual name is Sameera Bano that my name has been wrongly entered in my Aadhaar Card bearing No. 7533 2851 2944 as Sumeera Hassan instead of my correct name Sameera Bano that my correct DoB is 03/08/1996, whereas my DoB has been wrongly entered in the said Aadhaar Card as 03/11/1995.That Sumeera Hassan and Sameera Bano refer to one and the same person

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that my name and DoB has been wrongly mentioned in Aadhaar Card bearing No. 8713 8123 8335 as Aisar Javaid Khan & DoB 01-12-2013 instead of Aisar Javid Khan & DoB 07-09-2014. Now, I am applying for its correction.

Aisar Javid Khan S/o Javid Ahmad Khan
R/o Watttoo Tehsil D.H. Pora District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I have changed my name (Old Name) Javid Ahmad Dar to (New Name) Javaid Ahmad Dar in future I will be known as (new name) Javaid Ahmad Dar. Now, I am applying for its correction.

Passport No.: P8580316.
Contact No.: 9622838347

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want To Correct my Aadhaar Card name bearing No. 8212 0531 2625 from Altaf Ahmad Malik to Mohmad Altaf Malik. Now, I am applying for its Correction.

Mohmad Altaf Malik S/o Haji Sonaullah Malik
R/o Dar Mohalla, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Manzoor Ahmad Khan F/o Zainab Manzoor R/o Gopalpora Kalan Tehsil Mattan District Anantnag do hereby declare that an error has crept in the Aadhaar Card bearing No. 6473 6790 0246 issued by the UIDAI Government of India in favour of my daughter namely Zainab Manzoor and the name has been wrongly mentioned as Zinab Manzoor. That the actual name of my daughter aforesaid is Zainab Manzoor.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

_____

NOTIFICATION

I, Shugufta Akhter W/o Ayaz Ahmad Wagay R/o Anchidoora Tehsil & District Anantnag do hereby declare that my name Aadhaar Card bearing No. 2197 7093 3119 has been wrongly written as Shoby Jan while as my actual name is Shugufta Akhter as per Domicile record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Kulsuma Akther W/o Mohammad Ashraf Reshi R/o Herpora Batengo District Anantnag do hereby declare that that my name in Aadhaar Card bearing No. 3571 3570 4086 has been wrongly written entered as Kulsum Bano while as my actual name is Kulsuma Akther as per PAN Card. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

My name of my son has been wrongly mentioned in his Aadhaar Card bearing Aadhaar No. 9373 3648 5061 as Sarvar Nazir instead of Servar Nazir. Now, I am applying for its correction.

Nazir Ahmad Malla F/o Servar Nazir
R/o Chandil Wanigam, Tangmarg.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Talib Bashir Bhat S/o Bashir Ahmad Bhat R/o Wahipora Tangmarg, District Baramulla do hereby notify the general public that I intend to rectify the name of my daughter in all her educational and other important records. Her name is presently recorded as Bareèrah Ji D/o Talib Bashir Bhat the correct name is Hanoon Bareerah D/o Talib Bashir Bhat. It is pertinent to mention that due to an inadvertent error, her name has been wrongly mentioned in her Aadhaar Card bearing No. No. 8777 1940 5758.

Talib Bashir Bhat S/o Bashir Ahmad Bhat
R/o Wahipora, Tangmarg, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Razina D/o Hussain Din R/o Lale Dav Bagh, Lower Muthi, Muthi, Jammu do hereby declare that my name has been wrongly entered as Razina Akhter in my Aadhar Card bearing number 9247 3610 0450 instead of Razina as my actual name. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Jaduvir Kumar F/o Prancy Devi R/o Vilage Noorpur, Karahi, Jalalabda Uttar Pradesh A/P Shakti Nagar, Jammu applying for correction of my daughter's name, father’s name and DoB which are wrongly written as Pranshi D/o Jaduveer & DoB 01-06-2009 instead of correct name Prancy Devi D/o Jaduvir Kumar & DoB 20-06-2009 in her Aadhaar Card bearing No. 7778-6154-8123.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Ajaz Ahmad Want S/o Gh. Hassan Want, R/o Sarnal-Bala, District Anantnag J&K do declare that my correct and actual name is Ajaz Ahmad Want that I wish to correct my name from Aijaz Ahmad Want to Ajaz Ahmad Want in my Aadhaar records. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shafi Tasleem Jan Rawloo S/o Mohammad Shafi R/o RZF-146,UG Floor, Gali No-4, Mahavir Enclave-1, Palam Village South West Delhi, do hereby declare that I am the holder of Aadhaar No 3829 2822 2996 that the name recorded in my Aadhaar is Shafi Tasleem Jan Rawal whereas my correct name is Shafi Tasleem Jan Rawloo.That Shafi Tasleem Jan Rawal and Shafi Tasleem Jan Rawloo belong to one and the same person.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Roqiya Jan D/o Ghulam Mohd Wani R/o Mulwarwan Tehsil Aftee District Kishtwar do hereby declare that in my Aadhaar Card bearing No.4767 5478 6757 my names have been wrongly written Rukhseena Jan while as my actual name is Roqiya Jan as Per School Record. Now I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mohd Ayoub Najar F/o Mahidi Jan R/o Wanpoh Tehsil & District Anantnag do hereby declare that in my Ward's Aadhaar Card bearing No. 8812 3054 4059 her name has been wrongly written entered as Mehdia Jan while as her actual name is Mahidi Jan as per DoB record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mohammad Yousuf Wani F/o Qazima Yousuf R/o Pahalgam Tehsil Pahalgam District Anantnag do hereby declare that in my ward's Aadhaar Card bearing No.8228 2224 6695 her name has been wrongly written Entered as Quzaima Jan while as her actual name is Qazima Yousuf as per Domicile certificate

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Kaiser Ahmad Khan S/o Gh Nabi Khan R/o Rain Chowgund Tehsil Shahabad Bala District Anantnag do hereby declare that in my Aadhaar Card bearing No.8720 1402 7936 my name has been wrongly written as Qaiser Ahmad Khan S/o Abdul Nabi Khan while as my actual name is Kaiser Ahmad Khan S/o Gh Nabi Khan as Per Domicile Record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Parvaiz Ahmad Mir F/o Sehra Parvaiz R/o Mir Gund Dooru Tehsil Dooru Shahabad District Anantnag do hereby declare that in my ward's Aadhaar Card her/his name has been wrongly written as Sahreena Parvaiz Mir while as her actual name is Sehra Parvaiz as Per School Record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Fozia Majeed D/o Abdul Majeed Tantray R/o Uranhall Tehsil & District Anantnag do hereby declare that in my Aadhaar Card bearing No. 7989 9690 7594 my name has been wrongly written as Fozey Majeed while as my actual name is Fozia Majeed as Per School Record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shabir Ahmad Bhat F/o Zeeya Shabir R/o Kotheir Pati Pahloo Nowgam, Tehsil Sangus, District Anantnag do hereby declare that in my ward's Aadhaar Card bearing No.4647 5816 4025 her name has been wrongly written entered as Zuha Shabir while as his actual name is Zeeya Shabir as per School record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my name in Aadhaar Card bearing No. 8168 3998 2313 from Saleema Akhtar to Saleema Akhtar Ganaie. Now, I am applying for its correction.

Saleema Akhtar Ganaie W/o Ghulam Nabi Ganaie
R/o Ganaie Mohalla Manzgam Khanyar, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Aalie Jan D/o Ali Mohammad Khan R/o Batapora Tehsil Sallar District Anantnag, do hereby declare that my name and DoB in the Aadhaar Card bearing No. 4942 4196 2882 has been wrongly entered as Aaliya Jan & DoB 07/04/2002 while my actual and correct name is Aalie Jan & DoB 8/11/2001 as per Aadhaar record and School record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Madiha Feroz D/o Feroz Ahmad Lone R/o Mongihall Tehsil & District Anantnag do hereby declare that in my Aadhaar Card bearing No. 9036 7179 1296 my name has been wrongly written entered as Madia Feroz while as my actual name is Madiha Feroz as per School record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Zahoor Ahmad Lone F/o Mohammad Huzaif Lone R/o Androosa Tehsil Pampore District Pulwama do hereby declare that the name shown on my ward's Aadhaar Card bearing No. 9989 98997589 as Huzaif Zahoor while as on Birth Certificate his name has been shown as Mohammad Huzaif Lone that is true and correct. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohammad Haneef Khanday intend to correct my name in my Aadhaar Card bearing No. 7539 3047 6573 from Haneef Ahmad Khanday to Mohammad Haneef Khanday as per my Domicile Certificate. Now, I am applying for its correction.

Mohammad Haneef Khanday S/o Ali Mohd Khanday
R/o Meej, Pampore.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Misha Farred D/o Fareed Ahmad Awan R/o Salamabad Tahsil Uri District Baramulla do hereby declare that my name has been wrongly recorded in my Aadhaar Card bearing No. 407586673729 as Mistha Fareed which is incorrect while at my correct name Misba Fareed as per School record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my name in Aadhaar Card bearing No. 2289 6217 5514 from Amania Bano to Amina Bano. Now I am applying for its correction.

Amina Bano D/o Rafiq Ahmad Malikh
R/o Bijhama, Boniyar, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my correct name is Rukhsana Akhter D/o of Ghulam U Din R/o Bakiaker Tehsil Handwara, District Kupwara J&K due to an inadvertent error in my Aadhaar records my name has been incorrectly recorded as Ruqiya Akhter & my DoB has been wrongly mentioned as 01-03-1994 whereas the correct DoB is 08-09-1994. The correct particulars shall be read and treated as Rukhsana Akhter DoB 08-09-1994.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct the name of my son in his Aadhaar Card bearing No. 3986 2127 4096 from Mohammad Sehraan Bhat to Sehraan Saleem Bhat as per his Birth Certificate. Now, I am applying for its correction.

Mohammad Saleem Bhat F/o Sehraan Saleem Bhat
R/o Nowgam Gulshan Nagar, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is information for general public that my name has been wrongly mentioned in Aadhaar Card bearing Aadhaar No. 7177 6647 7191 as Farhin Jan D/o Mohammad Abdullah Wani R/o Kounser Bal Tehsil D.H. Pora District Kulgam instead of Farhana Wani D/o Mohammad Abdullah Wani R/o. Kounser Bal Tehsil D.H.Pora. Now I am applying for its correction. I

Farhana Wani D/o Mohammad Abdullah Wani
R/o Kounser Bal Tehsil D.H. Pora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

It is notified for the information of the General Public that my name in my Aadhaar Card has been wrongly entered as Jafi Begum while as my correct Name is Jafia Iqbal. Now. I am applying for its correction.

Jafia Iqbal W/o Mohd Iqbal Bhat
R/o Gulshanabad Sarnal, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

It is hereby notified general public that in my ward's Aadhaar Card bearing No. 4690 9442 7262 her name has been wrongly mentioned as Azat Asif instead of Izat Asif. Now, I am applying for its correction.

Mohd Asif Gojar Chard F/o Izat Asif
R/o Songlan, Chaklipora Shangas, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is notified for the information of the General Public that my name in my Aadhaar Card has been wrongly entered as Shahmeema Akhter while my correct Name is Shameema Akhter. Now, I am applying for its correction.

Shameema Akhter W/o Ferooz Ahmad Shah
R/o Ashajipora, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is to inform the general public that in my Aadhaar Card bearing No.3869 5149 3085 my name has been wrongly entered as Mohd Ashraf Awan instead of Mohammad Ashraf Awan. Now, I am applying for its correction.

Mohammad Ashraf Awan S/o Mohammad Yousuf Awan
R/o Dessu Nowbugh, Kokarnag, Anantnag, J&K.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is to inform the general public that in my ward's Aadhaar Card bearing No. 3621 6401 2891 her name has been wrongly entered as Noorain Jan instead of Dua Jan. Now, I am applying for its correction.

Mohd Rafi Malik F/o Dua Jan
R/o Ruhama Baramulla, J&K.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohammad Safdar F/o Masooma Safdar would like to inform that I want to change in Aadhaar Card No. 7696 6266 9791 my daughter's name from Masoom Sakeena to Masooma Safdar in future he will be known as Masooma Safdar

Mohmmad Safdar F/o Masooma Safdar
R/o Gari Pora Bemina Budgam, Kashmir.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is inform to the general public that my name has been wrongly mentioned in my Aadhaar as Sumiya Qadir while as my actual name is Sumaya Akhter C/o Gulam Quider Khan R/o Negrimalpora Kupwara District Kupwara 193222. Now, I am applying for its correction.

Sumaya Akhter C/o Gulam Quider Khan
R/o Negrimal Pora, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is inform to the general public that my name has been wrongly mentioned in my Aadhaar as Aite Bashir while as my actual name is Ayat Bashir C/o Bashir Ahmad Sheikh R/o Hajinar Tangdar Karnah District Kupwara 193225. Now, I am applying for its correction.

Ayat Bashir C/o Bashir Ahmad Sheikh
R/o Hajinar Tangdar Karnah Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby notified general public that in my Aadhaar Card bearing No. 4708 7648 8803 my name has been wrongly mentioned as Hajira instead of Hajra Bano.

Hajra Bano
R/o Manzgam Brein, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar record bearing No. 3110 4102 4150 my ward's name recorded as Azhar Shabir Wani instead of Faheem Ahmad Wani. Now I am applying for its correction.

Gh Mustafa Wani Grand Father of Faheem Ahmad Wani
R/o Brinal Lammer Devsar Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar record bearing Aadhaar No. 8209 4776 6260 name recorded as Hina Ayoub instead of Heena Jan. Now, I am applying for its correction.

Heena Jan D/o Mohammad Ayoub Khan
R/o Bonagam Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shagufta Akhter D/o Abdul Rashid Dar R/o Huroo Tehsil & District Budgam J&K holder of Aadhaar Card No. 7803 7575 8134 do hereby declare that my name has been advertently recorded as Shugufta Rasheid in my Aadhaar card instead of Shagufta Akhter. That "Shugufta, Rasheid" and "Shagufta Akhter" refer to one and the same person,

Shagufta Akhter D/o Abdul Rashid Dar
R/o Huroo, Tehsil & District Budgam, J&K.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is inform to the general public that my name has been wrongly mentioned in my Aadhaar as Sonia Akhter while as my actual name is Iqura un Nissa C/o Abdul Quyoom Reshi R/o Gulgam Kupwara District Kupwara 193222. Now, I am applying for its correction.

Iqura un Nissa C/o Abdul Quyoom Reshi
R/o Gulgam, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is inform to general public that my caste has been wrongly written in Bank record as Khan Pathan instead of Pathan as per Aadhaar & PAN Card.

Abdul Rashid Pathan S/o Shah Gull Pathan
R/o Glass Daji Manigah, Tehsil & District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mehfooza Bano D/o Abdul Rashid Khan R/o Manwan Auwoora do hereby declare that my name has been wrongly mentioned as Mahtooza Bano in Aadhaar records. The correct name is Mehfooza Bano. Now, I am applying for its correction.

Mehfooza Bano D/o Abdul Rashid Khan
R/o Manwan Auwoora District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Parveena Bagum W/o Mushtaq Ahmad Gujjar Teedwa R/o Zangli Kashira do hereby declare that my name has been wrongly mentioned as Parveena Begum in Aadhaar records instead of Parveena Bagum. Now, I am applying for its correction.

Parveena Bagum W/o Mushtaq Ahmad Gujjar Teedwa
R/o Zangli Kashira, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Ashiq Hussain Bhat F/o Arzoo Ashiq R/o Kariama Kupwara do hereby declare that my daughter's name has been wrongly mentioned as Aarizoo Ashiq in Aadhaar records instead of Arzoo Ashiq. Now, I am applying for its correction.

Ashiq Hussain Bhat F/o Arzoo Ashiq
R/o Kariama Kupwara District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Omkar Nath Pandit originally R/o Tral Payeen Tehsil Tral District Pulwama A/p H.No. 106, Lane No. 2, Block A, Roop Nagar Enclave Jammu do hereby declare that I am applying correction of my name Om Ji Pandita S/o Dina Nath which exists wrongly on my Migrant Ration Card, Aadhaar Card, PAN Card instead of Omkar Nath Pandit S/o Dina Nath Pandit as this fact is revealed in the voter list & Migrant data form.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Hussaina Bano W/o Bilal Ahmad Lone R/o Lalpora, Lolab, state that my name has been entered in the Aadhaar Card wrongly as Haseena Akhter instead of Hussaina Bano W/o Bilal Ahmad Lone R/o Lalpora. Now, I am applying for its correction.

Hussaina Bano W/o Bilal Ahmad Lone
R/o Lalpora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing No. 6738 7638 8708 Now I want to change my name from Tabish Rashid (Old Name) to Tabishta Rashid (New Name).

Tabishta Rashid D/o Abdul Rashid Dar
R/o Gurtang Narkara, Budgam J&K.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Naseer Ahmad Mir S/o Ghulam Mohammad Mir R/o Sonian Saidnar Tehsil Dangiwacha District Baramulla wish to inform general public that due to a technical fault during Aadhaar updating. The name of my minor son has been wrongly recorded as Furkaan Naseer instead of Furkan Ahmad Mir. That Furkan Ahmad Mir and Furkaan Naseer refer to the same person.

Furkan Ahmad Mir S/o Naseer Ahmad Mir
R/o Sonian Saidnar Tehsil Dangiwacha.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is hereby notified for the information of the general public that my daughter's name on Aadhaar Card bearing No. 8949 4290 7977 has been inadvertently recorded as Muqadus Mohiuddin instead of Muqadas Mohi ud Din Bhat. Now, I am applying for its correction.

Ghulam Mohi Ud Din Bhat Father of Muqadas Mohi ud Din Bhat
R/o Watergam Tehsil Watergam District Baramulla J&K.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is notified for the information of the General Public that my Ward's Name & DoB in Aadhaar Card has been wrongly entered as Fatima Jan & DoB is 02-03-2016 while my Ward's correct Name & DOB as per Birth Certificate is Fatima Naseer & DOB is 15-03-2016. Now, I am applying for its correction.

Naseer Ahmad Sofi F/o Fatima Naseer
R/o Tangpora Uranhall, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

In Aadhaar record bearing No. 6949 7756 6247 my ward's name recorded as Anas Shabir instead of Mohammad Anas. Now, I am applying for its correction.

Shabir Ahmad Bhat F/o Mohammad Anas
R/o Parigam, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Arif Ali S/o Ali Mohd R/o Treen Mehari, SMVDU, District Reasi. I have applied for correction of my son's name in his Aadhaar Card bearing No. 7859 9966 8887 Which has been wrongly written Tafiq Ali instead of his correct name Mohd Tofiq as per his birth certificate. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Tousif Ahmed Khan S/o Freez Akbar Khan R/o Village Chandak, Tehsil Haveli, District Poonch applying for the correction of my daughter's name which is wrongly written as Horeen Khan instead of Hoorain Fatima in Aadhaar Card bearing No. 3471 3399 0243.

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Riaz Ahmed S/o Faiz Ahmed R/o Village Kalaban, Tehsil Mendhar, District Poonch applying for the correction of my name which is wrongly written as Raiz Ahmed instead of Riaz Ahmed in Aadhaar Card bearing No. 5583 2463 4952.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is inform to the general public that my name has been wrongly mentioned in my Aadhaar as Amir Bashir Khan while as my actual name is Aimer Bashir C/O Bashir Ahmad Khan R/o Cheepora Maidanpora Lolab Kupwara District kupwara 193223. Now, I am applying for its correction.

Aimer Bashir C/o Bashir Ahmad Khan
R/o Cheepora Maidanpora Lolab, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform to the general public that in Aadhaar Card No. 2665 2841 5852 the name and mother's name of my daughter has been wrongly mentioned as Arzoo and Nageena Begum instead of Arizoo Bano and Nigeena Bano respectively. Now, I am applying for its correction.

Nazir Ahmad Khatana F/o Arizoo Bano
R/o Dardwooder Kangan, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In my Aadhaar Card my name has been mentioned as Mohammad Maqbool Bhat S/o Ghulam Nabi Bhat. While as my correct name is Mohd Maqbool Bhat S/o Gh. Nabi Bhat. Now, I am applying for its correction.

Mohd Maqbool Bhat S/o Gh Nabi Bhat
R/o Jahangirpora, Shrakwara, Wagoora.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Zakheeda Bano D/o Azamtullah Khan R/o Hajitra Karnah Kupwara do hereby declare that my name has been wrongly mentioned as Zaheeda Banoo in Aadhaar records instead of Zakheeda Bano. Now, I am applying for its correction.

Zakheeda Bano D/o Azamtullah Khan
R/o Hajitra Karnah District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shabir Hussain S/o Mohd Hussain R/o Village Seri Chowana, Tehsil Haveli, District Poonch applying for the correction of my daughter's name which is wrongly written as Aliya Ferdose instead of Aliya Firdose in Aadhaar Card bearing No. 4778 3923 3913.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar Card bearing No. 5489 4561 7436 my ward's name is recoded as Hasnain Saqib instead of Mohammad Rehaan. Now, I am applying for its correction.

Sakeena M/o Mohammad Rehaan
R/o Pinglish Tral Pulwama.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned on Aadhaar Card as Daneen Mehtab instead of Raina Zehra Mehtab. Now, I want to apply for its correction.

Raina Zehra Mehtab D/o Mehtab Ahmed Raina
R/o Dildar Karnah, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform to general public, that my child's name has been wrongly mentioned in his Aadhaar Card bearing No. 35 2364591790. Now, I want to change his name from Muhammad Redhaan Mughal Khan (old name) to Mohammad Redhaan Khan Mughal (new name) as per birth Certificate Document

Gh Nabi khan Mughal F/o Mohammad Redhaan Khan Mughal
R/o Doniwari.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rafeeqa Begum M/o Abrar Assadulla R/o Par Mohalla Keegam, Tehsil Drugmulla & District Kupwara J&K, state that my son's name is mistakenly entered in Aadhaar records vide No. 8765-7151-8157 as Abrarul Assadulla Magry instead of Abrar Assadulla. My son's correct and actual name is Abrar Assadulla and the same may be entered in Aadhaar Records as per Birth Certificate, School Records, Domicile etc.

Abrar Assadulla S/o Mohammad Assadulla Magry M/N Rafeeqa Begum
R/o Par Mohalla Keegam, Tehsil Drugmulla, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

The name of my daughter has been wrongly mentioned In Aadhaar card bearing No. 2315 7344 7678 as Munza Akhter instead of Munaza Jan. Now, I am applying for its correction of the same.

Mukthar Ahmad Dar F/o Munaza Jan
R/D Autoo, Tehsil DH Pora, District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct the name and DoB of my daughter in her Aadhaar No. 5049 2191 5540 from Mantasha Bashir to Muntasha Bashir DoB 25/03/2008 to 11/09/2008 as per my bose record. Now, the correction is needed.

Gulshan Akhter M/o Muntasha Bashir W/o Bashir Ahmad Rather
R/o Dara Harwan.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Sudesh Kumar S/o Ramesh Chander R/o Ward No. 8, Arli Hansali, Tehsil Katra, District Reasi (J&K), hereby declare that my daughter's name in Aadhaar Card is wrongly mentioned as Shranya. Her correct name is Sharanya Sharma, D/o Sudesh Kumar, DoB 09-10-2018. Now, I want its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Noora Begum W/o Ghulam Nabi Dar R/o Nillah Najwan, Tehsil Kangan, District Ganderbal, hereby notify the general public that I intend to change/correct my name in my Aadhaar Card bearing No. xxxx-xxxx-1385 from Noori Begum to Noora Begum. Now, I want its correction.

Noora Begum.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Meraj Ud Din Loan S/o Mohd Shaban Loan R/o Watlar, Lar, Ganderbal, Aadhaar No. xxxx-xxxx-3895, hereby notify the general public that I intend to change/correct my name in my Aadhaar Card from Mehraj Ud Din Lone to Meraj Ud Din Loan, which is my correct name as per my educational records. Now, it needs correction.

Meraj Ud Din Loan.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Shamim Ahmad Tantray F/o Shayan Shamim R/o Zarigund Wakura, hereby give notice to the general public that I intend to change the name of my ward in the Aadhaar records bearing No. 7201-3233-1977 from Shayam Shamim to Shayan Shamim. Now, it needs its updation.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Palvy Mehra W/o Vikas Mehra R/o Trilokpur, Gol Gujral, Jammu applying for the change of name of my daughter which is wrongly written as Doyel Mehra instead of correct name Dhairya Mehra on his Aadhaar Card bearing No. 201665403903. Now, her correct name is Dhairya Mehra.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Yasir Ahmad Mughal Bakerwal F/o Mohammad Fhaiz Mughal Bakerwal R/o Chount Waliwar, Lar, Ganderbal, hereby notify the general public that I intend to change/correct my ward's name in his Aadhaar Card from Mohammad Faaiz Mugul Bakerwal to Mohammad Fhaiz Mughal Bakerwal, bearing Aadhaar No. xxxx-xxxx-8252. Now, it needs correction.

Yasir Ahmad Mughal Bakerwal.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Haseena W/o Ab Aziz Khan R/o Yarmuqam Manigam, Lar, Tehsil Lar, District Ganderbal, hereby notify the general public that I intend to change/correct my name in my Aadhaar Card bearing No. xxxx-xxxx-1456 from Bibi Amreeza to Haseena. Now, it needs correction.

Haseena.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Farooq Ahmad Dar F/o Zainab Farooq R/o Wailoo Kralpora, Tehsil Kunzer, District Baramulla, J&K (UT), hereby declare that the name of my daughter has inadvertently been recorded as Zanib Farooq instead of her correct name Zainab Farooq in her Aadhaar Card bearing No. 6873-0122-3349. I hereby declare that Zainab Farooq is her correct and actual name and the same may be corrected/updated in all official records and documents.

Farooq Ahmad Dar F/o Zainab Farooq
R/o Wailoo Kralpora, Tehsil Kunzer, District Baramulla, J&K (UT).

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rafiq Ahmad Rather S/o Ali Mohd Rather R/o Rasripora, Tehsil Pattan, District Baramulla, J&K (UT), hereby Inform the general public that my name has Inadvertently been recorded as Mohammad Rafiq Rather in my Aadhaar Card bearing No. 8059-4406-0948, which is incorrect. My correct and actual name is Rafiq Ahmad Rather. I shall hereafter be known and recognized by my correct name Rafiq Ahmad Rather for all purposes and in all records/documents.

Rafiq Ahmad Rather S/o Ali Mohd Rather
R/o Rasripora, Tehsil Pattan, District Baramulla, J&K (UT).

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

1, Fata Begum W/o Ghulam Mohammad Malik R/o Sari Warpora, Tehsil Pattan, Post Office Pattan, District Baramulla, state that my name has inadvertently been recorded as Fatima Begum in my Aadhaar Card bearing No. 7280-4718-9016, which is incorrect. My correct and actual name is Fata Begum. I have therefore applied for correction of my name in the Aadhaar records and publication of the same in the Government Gazette.

Fata Begum W/o Ghulam Mohammad Malik
R/o Sari Warpora, Tehsil Pattan, P.O. Pattan, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Latief Ahmad Lone S/o Gh Hassan Lone R/o Nehalpora, Tehsil Pattan, Post Office Pattan, District Baramulla, state that my name has inadvertently been recorded as Latif Ahmad Lone in my Aadhaar Card bearing No. 7915-1458-2045, which is incorrect my correct name is Latief Ahmad Lone. I have applied for correction of my name in the official records/Aadhaar.

Latief Ahmad Lone S/o Gh Hassan Lone
R/o Nehalpora, Tehsil Pattan, P.O. Pattan, District Baramulla, J&K.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Gulshan Ahmad Bhat F/o Mohammad Umair Bhat, R/o Seriguo Danger Pora, Tehsil Pattan, District Baramulla, state that the name of my son has inadvertently been recorded in Aadhaar Card No. 6841-5195-9181 as Umair Gulshan Bhat, which is incorrect. His correct and actual name is Mohammad Umair Bhat. I hereby declare that he shall be known by his correct name Mohammad Umair Bhat for all purposes and records.

Gulshan Ahmad Bhat F/o Mohammad Umair Bhat
R/o Seriguo Danger Pora, Tehsil Pattan, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

1, Sayema Ali D/o Ali Mohd Chopan R/o Sonium, Tehsil Kunzer, District Baramulla, J&K (UT), do hereby declare that my name has inadvertently been recorded as Samia Akhter in my Aadhaar Card bearing No. 5397-8406-3574. I hereby declare that my correct and actual name is Sayema Ali and not Samia Akhter. Hence, I intend to get my name corrected in all official records and documents accordingly.

Sayema Ali D/o Ali Mohd Chopan
R/o Sonium, Tehsil Kunzer, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Abdul Rashid Chopan F/o Aubald Rashid R/o Kohlar, Tehsil Tangmarg, Post Office Tangmarg, District Baramulla, state that my son's name has inadvertently been recorded as Ubaid Rasheed in his Aadhaar Card bearing No. 2991-3566-7931, which is incorrect his correct and actual name is Aubaid Rashid. Now, I have therefore applied for correction of his name in the Aadhaar records.

Abdul Rashid Chopan F/o Aubaid Rashid
R/o Kohlar, Tehsil Tangmarg, P.O. Tangmarg, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mohd Farooq S/o Fateh Mohd R/o Village Markote, Tehsil Mandi, District Poonch applying for the correction of my son's name which is wrongly written as Firdsoe Ahmed instead of Firdose Ahmed in Aadhaar Card bearing No. 2062 6472 9402. Now, I want its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform to the general public that in Aadhaar Card bearing No. 9038 3898 9617 the name of my son and his Date of birth has been wrongly mentioned as Musin Ahmad Dar and 03-10-2020 instead of Mohsin Ahmad Dar and 02-10-2020 respectively. Now, I am applying for the correction of the same.

Tariq Ahmad Dar F/o Mohsin Ahmad Dar
R/o Arigoripora Kangan, District Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby informed to the general public that I intend to update my name and date of birth in my Aadhaar Card bearing No. 3283 0364 1610, which are presently recorded as Saima Bano and 14-05-1993, whereas my correct name and date of birth are Sayima Akhter W/o Gh. Mohi Ud Din Sheikh and 12-03-1995, respectively. Now, I want its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my ward's name in her Aadhaar Card bearing No. 2388 5862 5118 from Marwa Jaan to Marwah Qayoom. Now, I am applying for the correction.

Abdul Qayoom Khan F/o Marwah Qayoom
R/o Sogam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Mir Mohammad Gujer Paswal S/o Booba Paswal R/o Chattergul, Kangan, Ganderbal, hereby notify that the name of my daughter has been wrongly mentioned in her Aadhaar Card as Mushrath Bano D/o Mir Mohammad Paswal. Her correct name and parentage are Masarat Bano D/o Mir Mohammad Gujer Paswal as per school records. Now, it needs correction.

Mir Mohammad Gujer Paswal
R/o Chattergul, Kangan, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Mir Mohammad Gujer Paswal S/o Booba Paswal R/o Chattergul, Kangan, Ganderbal, hereby notify that the name of my daughter has been wrongly mentioned in her Aadhaar Card as Mushrath Bano D/o Mir Mohammad Paswal. Her correct name and parentage are Masarat Bano D/o Mir Mohammad Gujer Paswal as per school records. Now, it needs correction.

Mir Mohammad Gujer Paswal
R/o Chattergul, Kangan, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Taj Begum W/o Mohd Bashir R/o Village Khablan, Tehsil Thannamandi, District Rajouri notify that by mistake my daughter's name has been mentioned as Haseena Kosser instead of Heena Kosser in her Aadhaar Card whose real name is Heena Kosser. Now, I want to change my daughter's name in her Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

My daughter's name has been wrongly mentioned as Aashia in her Aadhaar card bearing No. 3876 7684 1052 while her correct name is Aisha as per Date of Birth certificate which needs to be corrected.

Ghulam Nabi Sheikh F/o Aisha
R/o Hail Jagir, Tehsil Kreeri, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Wahid Hussain S/o Ghulam Rasool R/o Village Gurah Kalyal, Tehsil Ramkot, District Kathua do hereby declare that my son’s name Shebaj Hussian is wrongly written in Aadhaar Card whereas his correct name is Shabaz Hussain. Now, I am applying for correction of same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Kailash Devi W/o Nasib Singh R/o Jakhole, Tehsil and District Kathua have applied for correction of my name which has been wrongly written as Kailasho Devi instead of correct name is Kailash Devi in my Aadhaar Card bearing No. 6110 8983 2942. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Seerat Reyaz D/o Reyaz Ahmad Najar R/o Wara Pora, Tehsil and District Budgam wants to submit that my actual name is Seerat Reyaz. In my passport bearing passport No. K5586512 my name was recorded as Sehrish Reyaz that is not correct and needs to be rectified/updated from Sehrish Reyaz to Seerat Reyaz.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Bilkees Akhter D/o Mohammad Yousuf Rather R/o Soibugh, Budgam, do hereby declare that my name has been inadvertently recorded as Bilkeesa Akhter in my Aadhaar Card bearing No. 9721 3200 8543. My correct and actual name is Bilkees Akhter. Henceforth, I shall be known and identified by the name Bilkees Akhter for all purposes.

Bilkees Akhter D/o Mohammad Yousuf Rather
R/o Soibugh, Budgam.

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar record bearing No. 8648 9140 5053 my ward's name recorded as Nazifa Sheeraz instead of Nazeefa Sheeraz. Now, it needs correction.

Dazeey Jan W/o Sheeraz Ahmad Ganie M/o Nazeefa Sheeraz
R/o Malwan, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Surinder Kumar have changed the name and DoB of my children, namely (1) Vidya Devi, (2) Nidhi Devi and (3) Udhay Singh, which are mentioned in their Date of Birth Certificates. Now I want to apply for the name change of my children in their Aadhaar Cards bearing No. 9374 0036 8358, 8321 041 8101, and 8522 7640 4765. The names are being changed as follows Vidya Devi to Vidya Thakur, Nidhi Devi to Nidhi Thakur. The DoB of Udhay Singh is 26-08-2013 instead of 20-08-2013.

Surinder Kumar
R/o Village Mori Bonjwa, Tehsil Drabshalla, District Kishtwar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I have changed my name from Firdous Mir (old name) to Mir Firdousa Yatu (new name). In future, I will be known as Mir Firdousa Yatu.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mubark Ali Rather R/o Kilhotran, Doda 182203 states that the name of my son has been incorrectly recorded in his Aadhaar Card bearing No. 6240-3153-7993 as Mohamed Zayan S/o Mubark Ali. Whileas his actual and correct name as per his School Leaving Certificate issued by Govt. Primary School Sayie, Bhalessa Doda J&K is Mohd Zayan S/o Mubark Ali. Now, I want his correct name to be updated in his Aadhar card records.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I have changed my name from (old name) Mohd Rajab Mir to (new name) Haider Ahmad Mir. In future, I will be known as (new name) Haider Ahmad Mir.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is hereby informed to the general public that in my daughter's Aadhaar Card, her name has been wrongly mentioned as Zahira Jan instead of her correct name Zaira Bilal. Now, I want to correct her name in the Aadhaar records.

Bilal Ahmad Mir F/o Zaira Bilal
R/o Dardpora, Kralpora, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohammad Altaf Dar S/o Abdul Gani Dar R/o Fiderpora, Rafiabad, District Baramulla, states that the name of my son has been wrongly/inadvertently written in the Aadhaar Card as Sewage Altaf instead of Savaiz Altaf, which needs to be corrected in the Aadhaar Card. The correct and actual name of my son is Savaiz Altaf, S/o Mohammad Altaf Dar, R/o Fiderpora, Rafiabad, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is an information for general public that in my Aadhaar Card bearing No. 6861 1706 3789, my name, husband's name and DoB has been mistakenly mentioned as Phoola Begum W/o Junaid Ahmad Chowhan and DoB as 06-03-1985, while as my actual and correct name, husband's name and DoB as per my Domicile Certificate is Phoolan Begum W/o Junaid Ahmad Chohan and DoB is 22-02-1987. Now, I want to apply for its correction.

Phoolan Begum W/o Junaid Ahmad Chohan
R/o Malangam, Tehsil Aloosa, District Bandipora, J&K, Pin-193502.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my daughter's name and parentage in Aadhaar Card under No. 7672 1375 4822 from Subia Fatima D/o Mahmood Shah to Syeda Sabia Fatima D/o Syed Mahmood Shah. Now, I am applying for its correction.

Syed Mahmood Shah F/o Syeda Sabia Fatima
R/o Hardu Kamalkote, Tehsil Uri.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to correct my daughter's name in Aadhaar Card under No. 6514 3384 5207 from Asmat Fatima to Asmat Manawar. Now, I am applying for its correction.

Munawar Hussain F/o Asmat Manawar
R/o Paranpillan, Tehsil Uri.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my Aadhaar Card name parentage and DoB under No. 7803 2399 4435 from Mohammad Sharafat Chechi S/o Matwali Chechi DoB 11-04-2007 to Sharafat Ahmad S/o Mutwalli Chechi DoB 30-09-2007. Now, I am applying for its correction.

Sharafat Ahmad S/o Mutwalli Chechi
R/o Gharkote, Tehsil Uri, District Baramulla

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my son's name and parentage in Aadhaar Card under No. 6986 3541 0400 from Ozhar Tanveer S/o Nasreen Hussain to Al Hadi Tanveer S/o Tanveer Ahmad Awan. Now, I am applying for its correction.

Tanveer Ahmad Awan F/o Al Hadi Tanveer
R/o Paranpillan.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to correct my son's name and parentage in Aadhaar Card under No. 7740 9496 3308 from Mohamd Anas S/o Nasreen Hussain to Annas Tanveer S/o Tanveer Ahmad Awan. Now, I am applying for its correction.

Tanveer Ahmad Awan F/o Annas Tanveer
R/o Paranpillan, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my Aadhaar Card name parentage and DoB under No. 9380 8255 0148 from Riyaz Ahmad S/o nazir Ahmad Khatana DoB 03-04-2001 to Rayaz Ahmad S/o Nazir Ahmad Khatana DoB 28-02-2001. Now, I am applying for its correction.

Rayaz Ahmad S/o nazir Ahmad Khatana
R/o Gharkote, Tehsil Uri District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nissar Ahmad Mir S/o Abdul Subhan Mir R/o Kangroosa, Rafiabad, District Baramulla state that my son namely Mohammad Azim Mir, was born on 02-07-2019, and he possesses an Aadhaar Card bearing No. 9587-9946-0252. That inadvertently, the name of my ward has been mentioned in the Aadhaar Card as Mohd Azim instead of Mohammad Azim Mir. I declare and affirm that the actual and correct name of my ward is Mohammad Azim Mir.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my name in Aadhaar Card under No. 8463 6387 1557 from Irfan Ahmad to Ifran Ahmed. Now, I am applying for its correction.

Ifran Ahmed S/o Zakir Hussain
R/o Jabla, Tehsil Uri.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Posha Begum W/o Naseer Ahmad Ganie R/o Ganapora, Tehsil Qaziabad Kralgund, District Kupwara states that my name has been wrongly mentioned as Sufiya Begum in my Aadhaar Card vide No. 4844 7404 6884. My actual and correct name is Posha Begum, as per my school record. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

In my son's Aadhaar Card bearing No. 9644 2356 2717, his name has been wrongly admitted as Shahzaib while as his actual name is written as Mohammad Shahzaib Lone. Now, I am applying for its correction.

Jalal U Din Lone F/o Mohammad Shahzaib Lone
R/o Botingoo Sopore, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Fehmeeda Bano D/o Abdul Aziz Reshi R/o Baharestan, Kawrahamaj, Tangmarg, Baramulla, J&K wants to submit that my actual name is Fehmeeda Bano. In my Aadhaar Card bearing No. 5841-6067-7699 my name was recorded as Fahmida that is not correct and needs to be rectified/updated from Fahmida to Fehmeeda Bano.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Aibya Safeer D/o Safeer Ahmad Lone R/o Uri, Tehsil Uri, District Baramulla, do hereby declare that my name spelling has been wrongly recorded in my Aadhaar Card bearing No. 6332 7328 8191 as Ayiba Safeer while as my actual/correct name spelling as per my school record is Aibya Safeer. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Syed Touqeer Maqsood F/o Syed Humais Hussain R/o Village Dehramana, Tehsil and District Budgan, Jammu and Kashmir, wants to submit that my child's old name is Syed Tarfeed and I have changed his name to Syed Humais Hussain. In his Aadhaar Card bearing No. 6030-5110-1618 his name is recorded as Syed Tarfeed that is not correct and needs to be rectified/updated from Syed Tarfeed to Syed Humais Hussain.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to correct my ward's name in Aadhaar Card name bearing No. 4894-3586-2873 from Tamin Yousuf to Tamim Yousuf. Now, I am applying for the correction.

Nayeema Begum M/o Tamim Yousuf
R/o Cherwan, Tehsil Kangan, District Ganderbal, J&K.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is an information for general public that the Aadhaar Card of my son bearing Registration No. 9085 9174 3263, his name and DoB has been mistakenly mentioned as Iqhlak Malik and DoB 22-11-2012, while as his actual and correct name and DoB as per his School Record and Domicile Certificate is Mohammad Iqhlak Malik and DoB 12-02-2013. Now, I want to apply for its correction.

Abdul Hamid Malik F/o Mohammad Iqhlak Malik.
R/o Kilshay Pain, Gurez, District Bandipora, J&K, Pin-193503.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is an information for general public that the Aadhaar Card of my son bearing No. 6154 0838 6494, his name has been mistakenly mentioned as Mussavir Mehraj, while as his actual and correct name as per his Domicile Certificate is Mohammad Mussavir Kawa. Now, I want to apply for its correction.

Mehraj Ud Din Kawa F/o Mohammad Mussavir Kawa
R/o Kanibathi-Kehnusa, Tehsil Aloosa, District Bandipora, J&K-193502.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Wazir Ahmad S/o Mohammad Salim R/o Ward No. 02, Bairati Cheutaha West Champaran, Bihar A/p Buchpora Illahi Bagh, Srinagar, Kashmir, intend to correct my name in my Aadhaar Card. My name is presently recorded as Najir Ahmad in my Aadhaar Card, which is incorrect, and the correct name is Wazir Ahmad. Now, I am applying for its correction.

Wazir Ahmad S/o Mohammad Salim
R/o Ward No. 02, Bairati Cheutaha West Champaran, Bihar A/p
Buchpora Illahi Bagh, Srinagar, Kashmir.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my Aadhaar Card name/parentage bearing No. 7753-4520-5953 from Shenaza Akhter S/o Gh Mohi U Din Bajard to Sahnaz Akhter S/o Ghulam Mohi Ud Din Bajard. Now, I am applying for the correction.

Sahnaz Akhter S/o Ghulam Mohi Ud Din Bajard
R/o Laman Wangat Kangan, Ganderbal-J&K.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct the name of my son in his Aadhaar Card bearing No. 4605 7592 6399 from (old name) Faisal Gul to (new name) Faisal Ahmad Sofi. Now, I am applying for its correction.

Ghulam Mohammad Sofi F/o Faisal Ahmad Sofi
R/o Khan Mohalla Khag, Tehsil Khag, District Budgam.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Neelam Gupta W/o Sh Raman Kumar R/o Chhan Rorian, Kathua Tehsil and District Kathua, J&K-184101 my husband's name has been wrongly written in my son namely Abhinav Gupta School Marksheet as Raman Gupta instead of correct Name is Raman Kumar. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mohd Rashid S/o Wazir Mohd R/o Village Azamabad, Tehsil Mandi, District Poonch applying for the correction of my children namely (1) Nighat Rashid whose name is wronly written as Nageet Rashid in Aadhaar Card No. 4792 2531 5400, (2) Tohiba Rashid whose name is wrongly written as Tahiba Rashid in Aadhaar No. 4454 9066 3444. Now, I am applying for the correction of the same.

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NOTIFICATION

It is information for general public that my name has been wrongly mentioned in my Aadhaar card vide No. 5957 2612 5227 as Mohd Ikhlas Rather instead of Ikhlas Ahmad Rather. Therefore, I want to correct my name in Aadhaar.

Ikhlas Ahmad Rather
R/o Maidan Pora Teki Pora, Jammu and Kashmir-193223.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my daughter's name and date of birth in Aadhaar card bearing Aadhaar No. 8773 6960 9001 from Aiymen Sageer and DoB 18-04-2016 to Aiman Sageer and DoB 18-04-2019. Now, I am applying for its correction.

Sageer Ahmad F/o Aiman Sageer
R/o Kenchan, Boniyar.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I want to correct my son's name in Aadhaar card bearing No. 2382 7991 8958 from Dar Usman Aijaz to Mohammad Osman Dar and DOB 27-04-2020. Now, I am applying for its correction.

Ajaz Ahmad Dar F/o Mohammad Osmandar
R/o Shah Hamdan Colony Khawaja Bagh Jetty, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

My name and DoB was wrongly mentioned in Aadhaar Card as Yaqoob Ahmad Moochi and DoB as 12-06-2005 while my real name and DoB is Mohammad Yaqoob Moochi and DoB is 30-09-2007. Now, I want to change.

Mohammad Yaqoob Moochi S/o Ghulam Mohammad Moochi
R/o Chatrasoo Budroo, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Jito Devi W/o Kartar Singh R/o Village Kargal, Post Office Bari Brahmana, Tehsil Bari Brahmana, District Samba Pin-181133 state that my name & DoB has been wrongly written as Geeta Devi & DoB 04/10/1955 instead of Jito Devi & DoB 01/07/1956 in my Aadhaar Card bearing No. 4452 9089 2382 and Pan Card bearing No. DOTPD2954C. Now, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Rajni W/o Sh Naresh Kumar R/o Ladore, Tehsil Marh, District Jammu-181206 state that my name & DoB has been wrongly written as Rajni Kumari & DoB 30-06-1995 instead of Rajni & DoB 27-06-1995 in my Aadhaar Card bearing No. 8836 3379 7455 and Pan Card bearing No. BQFPR3946E. Now I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nakash Kapadia S/o Rash Paul Kumar R/o Chandal, Tehsil Bani, District Kathua UT of J&K, have applied for the correction of name in my Aadhaar Card bearing No. 5901 2395 0661 i.e. Anish Kapadia instead of Nakash Kapadia as my actual name is Nakash Kapadia in all record. Now, I am applying for the correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

In my Aadhaar Card of my daughter issued vide No. 6140 6401 2107 her name and parentage have been enrolled as Agan Preet Kour D/o Tejpal Singh instead of Agampreet Kour D/o Tajpal Singh Raina. Now, I want to apply for its correction.

Tajpal Singh Raina
R/o Dedarpora, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nelama Kumari W/o Sh Ashok Kumar R/o Pata Khoo Kangrail, Rakh Baran, VTC Kangarial, PO Domana, Jammu, J&K UT state that my name was wrongly written as Neelam Kumari instead of Nelama Kumari in my Aadhaar Card bearing No. 6871 0508 7662. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Nitan Singh S/o Hakikat singh R/o Dhera, Tehsil Bhella, District Doda state that my name and date of birth have been wrongly written as Nitten Singh, DoB 25-05-2006 in Aadhaar card instead of Nitan Singh and DoB 04-07-2005. My correct name and date of birth is Nitan Singh DOB 04-07-2005. Now, I am applying for the correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Reetu Devi W/o Sh Deepak Kumar R/o Village Dhok Khalsa, PO Dhok Khalsa, Tehsil Jourian, District Jammu, J&K UT-181202, state that my actual name is Reetu Devi W/o Deepak Kumar and my DoB is 03/04/1979, as recorded on the Educational Certificates and other documents of my children. Whereas my name has been recorded as Reeta Devi W/o Deepak Kumar on my Aadhaar Card and PAN Card etc. which needs rectifications. Therefore, I solicit this affidavit in favour of the concerned authorities for reference and records and for considering my name as Reetu Devi and necessary rectification of my name be carried out on my Aadhaar Card No. 9136 5190 5032 accordingly.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Chanchala Devi W/o Kartar Singh R/o Village Khoo, District Udhampur that my name and my DoB has been wrongly written in my Aadhaar Card bearing No. 2813 0834 2590 is as Chanchalo Devi instead of Chanchala Devi and DoB is as 26/01/1956 instead of 25/09/1959. Now, I want correction of my name and my DoB.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Tingu Sharma S/o Chunju Ram R/o Galhar Bbhata, Tehsil Nagseni, District Kishtwar applying for correction of my name which is wrongly written as Tingo Sharma instead of correct Tingu Sharma in Aadhaar Card bearing No. 7841 7816 3072. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Arekh Kumari W/o Pintu Raja R/o Solki Brehvi, Tehsil Kalakote, District Rajouri have applied for the correction of my son's name which has been wrongly written as Shivang instead of correct name Shivang Rajput in his Aadhaar Card bearing No. 3078 4312 9410. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Suhail Ahmad Khan S/o Gh Mohd Khan R/o Shir Pora Bangil, Tehsil Pattan, PO Pattan, District Baramulla, state that my name has inadvertently been recorded as Suhil Ahmad Khan in Aadhaar Card No. 2700-5520-8614, which is incorrect. My correct and actual name is Suhail Ahmad Khan. Now, I have applied for correction of my name and request the concemed authorities/public to take note of the same.

Suhail Ahmad Khan S/o Gh Mohd Khan
R/o Shir Pora Bangil, Tehsil Pattan, PO Pattan, District Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Simra Abdulla R/o Alamdar Colony, House No. 44, Rawalpora, want to change my DoB in my class 10th CBSE Certificate. My DoB will be read as 06-08-2006 instead of 06-08-2007. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Sumiya Hussain while as my actual name is Sumaya Hussain C/o Hussain Ahmad Najar R/o Chandigam, Kupwara, District Kupwara-193223. Now, I want to apply for the correction of the same.

Sumaya Hussain C/o Hussain Ahmad Najar
R/o Chandigam, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

My name has been wrongly mentioned in my Aadhaar card bearing No. 2057 8285 0523 as Zamit Ahmad Goursi instead of Zimde Hussain Gorsi. Now, I am applying for its correction of the same.

Zimde Hussain Garsi S/o Sheer Mohammad Gorsi
R/o Nandmarg, Tehsil DH Pora, District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

My name has been wrongly mentioned in my Aadhaar Card as Tammana Aijaz instead of Tanveera Akhter. Now, I am applying for its correction.

Tanveera Akhter W/o Aijaz Ahmad Choh
R/o Qazigund, Tehsil Qazigund, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Waheeda Banoo W/o Bashir Ahmad Ganie M/o Madeena Bashir R/o Pazalpora, Tehsil Bijbehara, District Anantnag state that the name of my daughter in Aadhaar Card bearing No. 399783057760 is registered as Madina Bashir which is incorrect her real and correct name is Madeena Bashir as per my other legal documents and School Records. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Abirar Lone while as my actual name is Ibrar Ahmad Lone C/o Ishfaq Ahmad Lone R/o Mandian, Kupwara, District Kupwara-193224. Now, I want to apply for the correction of the same.

Ibrar Ahmad Lone C/o Ishfaq Ahmad Lone
R/o Mandian, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Ameeq Ahmad Malik while as my actual name is Malik Aumeeq C/o Farooq Ahmad Malik R/o Tikker, Kupwara, District Kupwara-193222. Now, I want to apply for the correction of the same.

Malik Aumeeq C/o Farooq Ahmad Malik
R/o Tikker, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Tahibiya while as my actual name is Toiba Farooq C/o Farooq Ahmad Gojer R/o Ladah Kalaroos, Kupwara, District Kupwara-193222. Now, I want to apply for the correction of the same.

Toiba Farooq C/o Farooq Ahmad Gojer
R/o Ladah Kalaroos, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Asir Altaf while as my actual name is Mohammad Aasir Khan C/o Altaf Ahmad Khan R/o Harduring Payeer, Kupwara, District Kupwara-193222. Now, I want to apply for the correction of the same.

Mohammad Aasir Khan C/o Altaf Ahmad Khan
R/o Harduring Payeer, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Mahlika Manzoor while as my actual name is Maleeka Manzoor C/o Manzoor Ahmad Ganie R/o Dogerpora Kalarooch, Kupwara, District Kupwara-193222. Now, I want to apply for the correction of the same.

Maleeka Manzoor C/o Manzoor Ahmad Ganie
R/o Dogerpora Kalarooch, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing No. 7428 9540 1145. Now, I want to change my name from Rubia begum (old name) to Rabia Bano (new name).

Rabia Bano W/o Mushtaq Ahmad
R/o Gundi Gujran, Karnah, Kupwara, Tangdhar, J&K-193225.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is information for general public that my ward's name has been wrongly mentioned in his Aadhaar Card vide No. 7763 7192 5912 as Abdul Mukeet Dar instead of Mohammad Annas Dar. Therefore, I want to correct his name in Aadhaar.

Mohammad Annas Dar C/o Mohammad Rafiq Dar
R/o Hazratbal Srinagar, Jammu and Kashmir-190006.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is information for general public that my ward's name has been wrongly mentioned in his Aadhaar Card vide No. 3584 6527 7520 as Inshayva Praween instead of Inshaiba Praween. Therefore, I want to correct her name in Aadhaar.

Inshaiba Praween D/o Md Gulab
R/o Pratapnagar, Ward No 11, Hariharpur, Supaul, Bihar-852137.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing No. 5938 4504 3892. Now, I want to change my name from Pervaza Banoo (Old Name) to Perveza Banoo (New Name).

Perveza Banoo D/o Mohd Aslam Manoo
R/o Mano, Doda, Chilli, Jammu and Kashmir-182203.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

This is to inform the general public that my name has been wrongly mentioned in my Aadhaar Card bearing No. 4029 5863 0904. Now, I want to change my name from Zareefa Bano (Old Name) to Shaheena Bano (New Name).

Shaheena Bano W/o Nazir Ahmad Wani
R/o Chinar Mohalla, Zainakote, Srinagar, J&K-190012.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Abdul Rashid Dar F/o Hurain Jan R/o Cheerkote state that my daughter's name has been wrongly mentioned as Reeba Rashid in Aadhaar records. The correct name is Hurain Jan. Now, I am applying for correction in the Aadhaar Card records accordingly.

Abdul Rashid Dar F/o Hurain Jan
R/o Cheerkote, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Syed Muzfar Hussain S/o Syed Raza Razvi R/o Nasoo, Tehsil Beerwah, District Budgam, Jammu & Kashmir state that my Aadhaar Card bearing No. 9540 9811 8923 has been issued in my name. However, due to an inadvertent clerical/typographical error, my name has been incorrectly recorded in the as Syed Muzafir Hussain whereas my correct and actual name is Syed Muzfar Hussain, as recorded in my educational/school records and other genuine documents. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Taza Begum while as my actual name is Taja Bano C/o Late Ahmed Wani R/o Gonipora Hayihama, Kupwara, District Kupwara-193222. Now, I want to apply for the correction of the same.

Taja Bano C/o Late Ahmed Wani
R/o Gonipora Hayihama, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

This is an information for general public that the Aadhaar Card of my son bearing No. 4765 1626 3162, his name has been mistakenly mentioned as Shahid Zahoor Dar and DoB as 03-01-2012, while as his actual and correct name and DoB as per his Birth certificate is Zafar Zahoor. Now, I want to apply for its correction.

Zahoor Ahmad Dar F/o Zafar Zahoor
R/o S K Payeen, Sub Division, Sonawari, District Bandipora-193502

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Bodh Raj S/o Chuni Lal R/o Ward No. 6, Near Flour Mill, Jakhar, Tehsil Udhampur, District Udhampur, J&K. I am the father of two minor children Namrrita Shharma and Preyansh Sharmma in the Aadhaar Card of my daughter Aadhaar No. 8983 9169 9169, her name has been wrongly mentioned as Namrita Sharma instead of the correct name Namrrita Shharma. Further, my name has also been incorrectly mentioned as Bodh Raj Sharma, whereas my correct name is Bodh Raj and in the Aadhaar Card of my son Aadhaar No. 6627 2998 0197, his name has been wrongly mentioned as Reyansh Sharma instead of the correct name Preyansh Sharmma. Further, the father's name has been wrongly mentioned as Kajal Devi, whereas the correct father's name is Bodh Raj. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Chhotu Ahirwar S/o Dashrath Ahirwar R/o 023, Kadouha, PO Ganj, District Chhatarpur, Madhya Pradesh-471105, hereby declare that the name of my daughter has been changed/corrected from Kinto Ahirwar to Lakshmi Ahirwar. Henceforth, she shall be known and called as Lakshini Ahirwar for all purposes, and all records, documents, Aadhaar Card and other official records may be corrected accordingly.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Divisha D/o Sh Manjeet Singh & Smt. Priyanka Devi R/o Village Thein, Tehsil Dinga Amb, District Kathua, J&K-184144, have applied for the correction of my name which has wrongly mentioned in Aadhaar Card No. 5509 0365 7479 as Jiya Thakur instead of correct name Divisha. Now, I am going to apply for the correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Tummnna Sandhu D/o Naresh Kumar R/o Village Benagarh, Tehsil RS Pura, District Jammu, state that my name has been wrongly written in Aadhaar Card No. 4079 8430 1907 and other Doucument like PAN Card, Domicile Certificate as Tamna Sandhu instead Tummnna Sandhu. Now, I am applying for the correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Savita Devi W/o Sh. Vinay Kavita R/o Village Jaswan Paryal, Jammu, Paryal, J&K UT state that my name was wrongly written as Savita Kumari instead of Savita Devi in my Aadhar Card bearing No. 6504 5165 2424. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is hereby notified that my name spelling has been wrongly mentioned in Aadhaar record bearing No. 3248 7880 1255 as Meema Begum instead of Mymoona Begam as for record. Now, I have applying for its correction of the same.

Mymoona Begam W/o Ab Hamid Dar
R/o Lachipora, Tehsil Handwara, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Mehak Patyal D/o Mubarakh Singh R/o Village Hartaryan, Tehsil & District Udhampur, Jammu & Kashmir, want to correct name of my father which has been wrongly written as Mubarkh Singh in my Aadhaar Card bearing No. 4405 6890 5932. My father actual and correct name is Mubarakh Singh as per school records and other documents. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Reetu W/o Chain Singh R/o Village Karowa, Tehsil and District Udhampur, UT of J&K-182124, want to correct name of my daughter which has been wrongly written as Neeharka Thakur in her Aadhaar Card bearing No. 4543 0900 9205. My daughter actual and correct name is Neeharika Thakur as per her Birth Certificate. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is an information for general public that in my Aadhaar Card bearing No. 8478 3889 7940, my name and DoB has been mistakenly mentioned as Gh Hasan Khan and DoB as 03-08-1970, while as my actual and correct name and DoB as per my Domicile Certificate, School Records and Service Records is Gh Hussain and DoB is 12-01-1968. Now, I want to apply for its correction.

Gh Hussain S/o Mutwali Khan
R/o Gojerpati, Sumlar Shokbaba, Bandipora, District Bandipora-193502.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I have changed my name from (old name) Hanif Unissa to (new name) Hanif-Ul Nisa. In future, I will be known as (new name) Hanif-Ul Nisa.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I have changed my name from Nadeem Ul Rahim Wani F/N Abdul Rahim Wani M/N Zainab Begum to Nadeem ul Rahim F/N Ab Rahim Wani M/N Zaina. In future, I will be known as Nadeem ul Rahim F/N Ab Rahim Wani M/N Zaina.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Nazir Ahmad Dar F/o Abrak Nazir R/o Chalgund, Hyhama. I hereby declare that my daughter's name has been wrongly mentioned as Ibra Nazir in Aadhaar records. The correct name is Abrak Nazir. Now, I am applying for correction in the Aadhaar Card records accordingly.

Nazir Ahmad Dar F/o Abrak Nazir
R/o Chalgund Hyhama, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Ab Majeed Shiekh S/o Ab Rehman Shiekh R/o Konibal, Tehsil Pampore, District Pulwama, do hereby declare that the name shown on my Aadhaar Card vide No. 3957 4348 9846 as Abdul Majeed Shiekh while as on School Certificate my name shown as Ab Majeed Shiekh that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Rubeena Begum M/o Faisal Ahmad Chatwal R/o Wader Pain, Tehsil Zachaldara & District Kupwara J&K, state that my ward's name is mistakenly entered in Aadhaar records vide No. 4736-7531-9068 as Mohammad Faisal Chatwal instead of Faisal Ahmad Chatwal. My ward's correct and actual name is Faisal Ahmad Chatwal and the same may be entered in Aadhaar Records as per Birth Certificate, School Records, Domicile etc.

Rubeena Begum M/o Faisal Ahmad Chatwal
R/o Wader Pain, Tehsil Zachaldara & District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rukhsar Bano D/o Ali Mohammad Khan R/o Manwan Auwoora. I hereby declare that my name has been wrongly mentioned as Ruksana Bano in Aadhaar records. The correct name is Rukhsar Bano. Now, I am applying for correction in the Aadhaar records accordingly.

Rukhsar Bano D/o Ali Mohammad Khan
R/o Manwan Auwoora, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Mahtaba Begum W/o Mohd Rustum R/o Shatpora Hayihama. I hereby declare that my name has been wrongly mentioned as Mahtabi Begum in Aadhaar records. The correct name is Mahtaba Begum. Now, I am applying for correction in the Aadhaar records accordingly.

Mahtaba Begum W/o Mohd Rustum
R/o Shatpora Hayihama, District Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I have wrongly been mentioned my name in my Aadhaar card bearing No. 3254 2171 8229 as Firdousa Akhter instead of Firdousah Ali. Now, I am applying for its correction.

Firdousah Ali D/o Ali Mohammad Wani
R/o Pethkoot, Beerwah.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby informed to the general public that in the Aadhaar records my sons name has been wrongly mentioned as Aatif Fayaz Dar & Murtaz Fayaz Dar instead of Dar Atif Fayaz & Dar Murtaz Fayaz. Now, I am in the process of getting the said mistake corrected.

Fayaz Ahmad Dar F/o Dar Atif Fayaz & Dar Murtaz Fayaz
R/o Nasirabad Kanipora, Tehsil and District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Maryama Akhter W/o Javaid Ahmad Baba R/o Munpora Wuyan, Tehsil Pampore, District Pulwama, do hereby inform the general public that the name and father's name shown on my Aadhaar Card vide No. 5931 2708 4801 as Maryam while as on Passport vide No. S 0200324 my name shown as Maryama Akhter that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that the name of my ward in his Aadhaar Card bearing No. 8102 6188 5810 was wrongly mentioned as Mohammad Habis instead of Mohammad Habeel. Now, I want to correct the same.

Gulzar Ahmad Zarger F/o Mohammad Habeel
R/o Aglar Chirat, Tehsil Zainpora, District Shopian.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to correct my name in Aadhaar card bearing No. 2214 6552 3764 from Hilala Begum to Baby Hilal. Now, I am applying for its correction.

Baby Hilal W/o Fayaz Ahmad Parray
R/o Logriwalpora, PO Rohama.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Sonovar Begum while as my actual name is Sanoober Zahoor C/o Farooq Ahmad Pir R/o Nagri Malpora, Kupwara, District Kupwara 193222. Now, I want to apply for its correction.

Sanoober Zahoor C/o Farooq Ahmad Pir
R/o Nagri Malpora, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

In Aadhaar recoard bearing No. 8455 1959 3220 my ward's name recorded as Simran Jan D/o Mubarak Ahmad Choopan instead of Simrat Jan D/o Mubarak Ahmad Chopan. Now, it needs correction.

Mubarak Ahmad Chopan F/o Simrat Jan
R/o Koreal, D.H.Pora, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

The General Public is informed that my son's name is wrongly recorded on his Aadhaar Card No. xxxxxxxx 2014 as Mohd Aayan Gojar Hajam instead of correct name as Mohammad Aayan Gojar Jajam S/o Mohammad Ayoub Gojar Hajam. Besides the original documents I have as well as Domicile as proof of correct name.

Mohammad Ayoub Gojar Hajam F/o Mohammad Aayan Gojar Hajam
R/ Nahid Mohalla Bradipathri, Charar-I-Sharief-191112.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

It is information for general public that my name has been wrongly mentioned in Aadhaar Card bearing No. 6716 5226 5867 as Innayatullah Nisar instead of Bhat Inayat S/o Nisar Ahmad Bhat R/o Kounserbal, Tehsil D.H. Pora, District Kulgam. Now, I am applying for its correction.

Bhat Inayat S/o Nisar Ahmad Bhat
R/o Kounserbal, Tehsil D.H. Pora, District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Mohammad Hassan Qadri S/o Mushkoor Ahmed R/o Seripura, Tehsil Gool, District Ramban bearing Adhaar No. 8017 4265 3424 solemnly declare that my name has been wrongly entered in Aadhaar Card as Mohammad Saad Raza instead of Mohammad Hassan Qadri. Now, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

My ward's name was wrongly mentioned in Aadhaar Card as Abu Hamza instead of Mohammad Hamza Mir as per birth certificate. Now, I want to change.

Aijaz Ahmad Mir F/o Mohammad Hamza Mir
R/o Traphoo Achabal, District Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

It is hereby informed to the general public that in the Aadhaar records my sons name has been wrongly mentioned as Aatif Fayaz Dar & Murtaz Fayaz Dar instead of Dar Atif Fayaz & Dar Murtaz Fayaz. Now, I am in the process of getting the said mistake corrected.

Fayaz Ahmad Dar F/o Dar Atif Fayaz & Dar Murtaz Fayaz
R/o Nasirabad Kanipora, Tehsii and District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I have wrongly bee mentioned my name in my Aadhaar Card bearing No. 8873 8465 8114 as Wani Ahfam instead of Ahfam Majid. Now, I am applying for its correction.

Ahfam Majid S/o Abdul Majid Wani
R/o Hukhlatri, Beerwah.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

This is informed to the general public that my name has been wrongly mentioned in my Aadhaar as Alaya Bano while as my actual name is Aaliya Mohi U Din C/o Gulam Mohi U Din War R/o Batpora Hayihama, Kupwara, District Kupwara-193222. Now, I want to apply for the correction of the same.

Aaliya Mohi U Din C/o Gulam Mohi U Din War
R/o Batpora Hayihama, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is information for general public that the name of my ward in his Aadhaar Card bearing No. 9601 6810 9579 was wrongly mentioned as Mohammad Habeel instead of Mohammad Habis. Now, I want to correct the same.

Gulzar Ahmad Zarger F/o Mohammad Habis
R/o Aglar Chirat, Tehsil Zainpora, District Shopian.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is information for general public that my name was wrongly mentioned in Aadhaar Card bearing No. 8124 8727 6347 as Aarib Mubark instead of Aalim Mubark. Now, I want to change it.

Aalim Mubark S/o Mubark Ahmad Parray
R/o Humshali Bugh Yaripora, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Safdar Ali Rather F/o Hadi Ali Rather R/o Balhama, District Srinagar, state that the name and Date of Birth shown on my ward's Aadhaar Card vide no: 2313 4746 4420 as Hadi Ali and 2021 while as on Birth Certificate his name and DoB shown as Hadi Ali Rather and 29-07-2021 that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to correct my name in my Aadhaar Card bearing No. 5214 5124 7646 from Ayatulla Qurshi to Ayato Ullah Lohar. Now, I am applying for the correction.

Ayato Ullah Lohar S/o Haji Namet ulla Lohar
R/o Batpora, Hyhama.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

In Aadhaar bearing No. 7894 3879 0237 my ward's name was wrongly recorded as Imrah Jan instead of Nimrah Jan. This needs correction.

Sayar Ahmad Shaksaz F/o Nimrah Jan
R/o Pombay, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is hereby notified for the information of the general public that my name has been incorrectly mentioned in the Aadhaar Card as Asmat Ishaq. The correct and genuine name as recorded in the Domicile Certificate and other official records, is Aushmuath Ishaq D/o Mohd Ishaq Malik R/o Guloora, Langate, District Kupwara, Jammu & Kashmir 193302. Henceforth, Aushmuath Ishaq shall be treated as the correct name for all official, legal, and other purposes.

Aushmuath Ishaq D/o Mohd Ishaq Malik
R/o Guloora, Langate, Kupwara, J&K-193302.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I have changed my name from (old name) Shabeer Ahmed Gilani to (new name) Syed Shabir Ahmed Gilani. In future, I will be known as (new name) Syed Shabir Ahmed Gilani.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I have changed my name from (old name) Syed Mohammed Iqbal Gilani to (new name) Syed Mohd Iqbal Gilani. In future, I will be known as (new name) Syed Mohd Iqbal Gilani.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I want to correct my daughter's name in Aadhaar Card under No. 3087 2325 5528 from Areeba Bano to Areeba. Now, I am applying for its correction.

Fayaz Ahmad F/o Areeba
R/o Kundi, Barjala.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I want to correct my name in Sadhaar Card under No. 7360 2865 1621 from Suhail Ahmad to Sohail Altaf. Now, I am applying for its correction.

Sohail Altaf S/o Altaf Ahmad
R/o Thajal, Tehsil Uri.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

———

NOTIFICATION

I want to correct my name and parentage in Aadhaar Card under No. 9387 8841 9804 from Fasil Ahmad S/o Qayoom Sheikh to Faisal Ahmad Sheikh S/o Abdul Qayoom Sheikh. Now, I am applying for its correction.

Faisal Ahmad Sheikh S/o Abdul Qayoom Sheikh
R/o Nambla, Tehsil Uri.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

In Aadhar recoard bearing No. 5699 4530 2559 my ward's name recorded as Farhana Manzoor instead of Bhat Farhana Manzoor. Now, it needs correction.

Rafeeqa Akhter W/o Manzoor Ahmad Bhat M/o Bhat Farhana Manzoor
R/o Agroo Devsar, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Khursheed Ahmad Zargar F/o Jazia Khursheed R/o Razloo, Tehsil Devsar hereby declare that my ward's DoB in Aadhaar Card has been wrongly recorded as 27-12-2008 instead of 05-11-2010. Now, it needs correction.

Khursheed Ahmad Zargar F/o Jazia Khursheed
R/o Razloo, Tehsil Devsar.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Shaib Singh S/o Sh Om Parkash R/o Village Bela Jamana, Chib Chack, Tehsil Pargwal, District Jammu, J&K UT-181207, have applied for the correction of my name which has wrongly mentioned in Aadhaar Card, DoB 10-08-1979 as Shab Singh instead of correct name Shaib Singh. Now, I am going to apply for the correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

My name and the name of my husband have been wrongly mentioned in my Aadhaar card bearing No. 9751 4964 0296 as Fatima Akhter W/o Abdul Ahad Wani instead of Fata W/o Ahad Wani. Now, I am applied for its correction of the same.

Fata W/o Ahad Wani
R/o Kamu Pora, Tangmarg.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

In Aadhaar bearing No. 5744 1333 2670 my name is wrongly mentioned as Shaifa Yousuf instead of Shifa Yousuf D/o Mohammad Yousuf Shah R/o Nandimarg Tehsil D H Pora, District Kulgam. Now, I want to correct the same.

Shifa Yousuf D/o Mohammad Yousuf Shah
R/o Nandimarg, Tehsil D H Pora, District Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Mohammad Saleem Bhat S/o Nazir Ahmad Bhat R/o Harduaboora, Tehsil Kawarhama, District Baramulla J&K state that due to an inadvertent/clerical error, my name has been wrongly entered in my Aadhaar Card as Mohammad Salim Bhat instead of my correct name Mohammad Saleem Bhat and my date of birth has also been wrongly entered in my Aadhaar Card as 14-05-2001 instead of my correct date of birth 07-09-2000 as per my School Certificate/educational records. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Farooq Ahmed S/o Ghulam Hassan R/o Muthmul Bijarani, Tehsil District, Doda-182202. My daughter's correct name spelling is Mehvisha Tabassum as per school record & Domicile certificate but unfortunately my daughter's name is wrongly written in Aadhaar Card as Mahvish Tabassum. Now, I want to made correction of my daughter's name.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mohammad Yousuf Dar S/o Sahiba Yousuf R/o Chowan, Keller, District Shopian state that the name and father's name of my daughter have been wrongly recorded in the school records of Al-Fallah Modern Islamia School, Keller, Shopian as Shabia Yousuf Dar and Mohammad Abdullah Dar. The correct particulars are Sahiba Yousuf D/o Mohammad Yousuf Dar. Henceforth, the above-mentioned correct name and father's name shall be treated as valid for all official and educational purposes.

Mohammad Yousuf Dar
R/o Chowan, Keller, Shopian.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is informed to the general public that my ward’s name has been wrongly mentioned in Aadhaar card as Samreena Jan while her actual & correct name as per her documents is Sumaira Jan. Now, I want to update her name as Sumaira Jan instead of Samreena Jan.

Fayaz Ahmad Khan F/o Sumaira Jan
R/o Wuzkha Chowgam Anantnag Jammu and Kashmir 192201.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is informed to the general public that my name has been wrongly mentioned in my Aadhaar card as Taisar Jan while my actual & correct name as per my documents is Taheera Jan. Now, I want to update my name as Taheera Jan instead of Taisar Jan.

Taheera Jan D/o Bashir Ahmad Najar
R/o Deesu Daksum, Anantnag Jammu and Kashmir-192202.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I want to correct my name in Aadhaar Card under No. 8994 2357 5654 from Ali Mohammad to Ali Mohd. Mir. Now, I am applying for its correction.

Ali Mohd. Mir S/o Zaidullah Mir
R/o Sultandaki A/P Nowpora, Tehsil Uri.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is informed to the general public that my name has been wrongly mentioned in Aadhaar card as Sarmat Rashid while my actual & correct name as per my documents is Sarmad Rasheed Raina. Now, I want to update my name as Sarmad Rasheed Raina instead of Sarmat Rashid.

Sarmad Rasheed Raina S/o Ab Rasheed Raina
R/o Gadool Ahlan, Anantnag, Jammu and Kashmir-192202.

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

It is informed to the general public that my ward's name has been wrongly mentioned in Aadhaar card as Mohd Salik while his actual & correct name as per his documents is Sheikh Salik Manzoor. Now, I want to update his name as Sheikh Salik Manzoor instead of Mohd Salik.

Manzoor Ahmad Sheikh F/o Sheikh Salik Manzoor
R/o Hiller Arhama, Anantnag, Jammu and Kashmir-192201.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I, Ovass Ali S/o Ali Mohammad Bhat R/o S.K. Bagh, B.K. Pora, Srinagar state that my son's old name was Muhammad Azlan and now I have now changed my son's new name to Abu Talha Bhat. My son's Date of Birth is 23-12-2023. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

My ward’s name was wrongly mentioned in Aadhaar Card as Atra Shabir instead of Aatira Shabir. Now, I want to change it.

Shabir Ahmad Reshi F/o Aatira Shabir
R/o Chowgam, Kulgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby notified general public that in my Aadhaar Card bearing No. 8540 8386 0430 my name has been wrongly mentioned as Urooj Kaiser D/o Dilshada Nabi instead of Zonaira Qaiser D/o Qaiser Ahmad Mir. Now, I want to change the same.

Qaiser Ahmad Mir F/o Zonaira Qaiser
R/o Surasyar Chadoora, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Amna Bibi W/o Sh Aftab Hussain Shah R/o Chamba Chandwa, Tehsil Katra, District Reasi, Union Territory of Jammu & Kashmir-182320, state that the name and DoB of my minor daughter were incorrectly recorded in her Aadhaar Card bearing No. 6892 0113 0418 as Nasrat Zohra with the DoB 10-09-2013. The correct particulars of my daughter are as Syed Nusrat Zohra and DoB 10-02-2014. Now, I am applying for the correction of my daughter's name and DoB in her Aadhaar Card accordingly.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Kulsuma Bano D/o Rayees Ahmad Malla R/o Wagoora, Tehsil Wagoora, District Baramulla, am applying for name and address correction in my Aadhaar Card bearing No. 9983 1808 2711 from wrongly mentioned name and address as Zahida Begum C/o Mohammad Ashraf Sheikh R/o Hardushuo, Baramulla to correct particulars as Kulsuma Bano D/o Rayees Ahmad Malla R/o Wagoora Baramulla, in Aadhaar Card.

Kulsuma Bano, Parentage: Rayees Ahmad Malla
R/o Wagoora, Baramulla, Pin Code-193103.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Shakeel Mohd S/o Mushtaq Mohd R/o Village Darsoo, Tehsil Udhampur, District Udhampur want to correct my name which has been wrongly written as Shkeel Mohd in my daughter's Aadhaar Card namely Abiya Akhter bearing Aadhar Card No. 2630 5110 5117. My actual and correct name is Shakeel Mohd. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Danish Azad Wani S/o Azad Ahmad Wani R/o Shivpora, Batwara, Srinagar, state that the name, parentage and address has been wrongly mentioned in the Aadhaar card of my son as Mohammad Dafiq R/o Zewaan Abu Hurairah Colony, Lasjan, Srinagar, while as the correct name, parentage and address of my son is Mohammad Musa S/o Danish Azad Wani R/o Shivpora, Batwara, Srinagar. Now, I want his correct name to be updated in his Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shakeel Mohd S/o Mushtaq Mohd R/o Village Darsoo, Tehsil Udhampur, District Udhampur, Jammu & Kashmir want to correct my name which has been wrongly written as Shkeel Mohd in my Aadhaar Card bearing No. 5413 5191 3338. My actual and correct name is Shakeel Mohd as School record. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

In my Aadhaar Card bearing No. 580154015365, my name and parentage have been enrolled as Muhammad Maroof Bhatt S/o Muhammad Akbar Bhatt instead of Mohd Mahroof Bhat S/o Mohd Akbar Bhat. Now, I want to apply for its correction.

Mohd Mahroof Bhat S/o Mohd Akbar Bhat
R/o Friends colony (Sector 2), Kanlibagh, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

In my Aadhaar Card bearing No. 8722 5598 1795, my name has been enrolled as Kousar Jabeen instead of Kaunser Jabeen. Now, I want to apply for its correction.

Kaunser Jabeen W/o Muhammad Maroof Bhatt
R/o Friends colony (Sector 2), Kanlibagh, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Zakir Hussain S/o Khushi Mohd R/o Thuroo (Dharmari), Tehsil Thuroo, District Reasi, hereby declare that due to a clerical mistake, the name of my child has been wrongly recorded in Aadhaar Card No. 5633 7832 7662 as Ertugrul Zakir instead of Zorain Zakir. The correct name is Zorain Zakir and both names refer to one and the same person.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is to inform the general public that in Aadhaar Card records my name is wrongly written as Asaar Ahmad Tali instead of Aasar Ahmad Teli. Now, I want to apply for its correction.

Aasar Ahmad Teli S/o Ghulam Ahmad Teli
R/o Chakoora Herman, Shopian.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Shakeel Ahmed F/o Ayesha Allaie who is studying in Class 7th at GD Goenka School Srinagar J&K want to correct the fathers name of my ward in school record from Shakeel Ahmad Allaie to Shakeel Ahmed. Now, I am applying for its correction.

Shakeel Ahmed F/o Ayesha Allaie
R/o Sakidaffar Saffakadal, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

1 Owais Farooq Lohar S/o Mohd Farooq Lohar R/o Mahakund, Tehsil Gool, District Ramban Aadhaar No. 4282 827 4699 state that my name has been wrongly entered in Aadhaar Card as Owias Farooq instead of Owais Farooq Lohar. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Wajid Iqbal S/o Mohd Qasim R/o Nar, Tehsil Mendhar, District Poonch UT of J&K. I am the father of Aiza Wajid. My child is a resident of the above mentioned address. But in the Aadhaar Card of my child bearing Aadhaar No. 6911-5975-0761 contains incorrect particulars. The Child's name has been wrongly recorded as leza Wajid or the date of birth has been mentioned as 05-05-2018. The correct name of my child Aiza Wajid and the correct date of birth is 05-05-2018. Now, I am applying for correction.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is an information for general public that the Aadhaar Card of my daughter bearing Registration No. 2067 9603 2606, her name and Parentage has been mistakenly mentioned as Qurtulan D/O Mohammad Altaf Matta, while as her actual and correct name and parentage is Qurat ul Ain, D/o Mohammad Altaf Mathanji. Now, I want to apply for its correction.

Mohammad Altaf Mathanji F/O Qurat ul Ain
R/o Ashtangoo, Tehsil Aloosa, District Bandipora, J&K-193502.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Naied Akhter W/o Mohd Nawaz R/o Shadhra Sharif, Thannamandi, District Rajouri have applied for correction of my name which has been wrongly written as Nahied Akhter instead of correct name is Naied Akhter in my Aadhaar card bearing No. 534661780297. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Asmet Bano D/o Shafiq Ahmed Ganie R/o Seripura, Tehsil Gool, District Ramban, Aadhaar No. 2018 8950 3701 solemnly declare that my name has been wrongly entered in Aadhaar as Asmate Bano instead of Asmet Bano. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Faiq Bashir Gutt S/o Bashir Ahmad Gutt R/o Gagersulla Gool, Tehsil Gool, District Ramban, Aadhaar No. 5303 6157 0341 solemnly declare that my name and my father's name has been wrongly entered in Aadhaar Card my name as Fahaq Basher instead of Faiq Bashir and father's name as Bashirahmed instead of Bashir Ahmad Gutt. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Ravees Ahmed S/o Showket Ali R/o Thatharka, Tehsil Gool, District Ramban, Aadhaar No. 6010 8508 4219 solemnly declare that my name has been wrongly entered in Aadhaar Card as Raees Ahmed instead of Ravees Ahmed. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shabir Ahmed Kumar S/o Late Abdul Rashid Kumar R/o Thatharka, Tehsil Gool, District Ramban, Aadhaar No. 9297 7387 1512 solemnly declare that my name has been wrongly entered in Aadhaar Card as Shabir Ahmed Kumar instead of Shabir Ahmed. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mohammad Asad S/o Gohar Yaseen R/o Thatharka, Tehsil Gool, District Ramban, Aadhaar No. 7234 7642 7739 solemnly declare that my name has been wrongly entered in Aadhaar Card as Mohd Asad instead of Mohammad Asad. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I Mohammed Younis S/o Abdul Rahim R/o Ind, Tehsil Gool, District Ramban, Aadhaar No. 9412 9216 7948 solemnly declare that my name has been wrongly entered in Aadhaar Card as Mohd Younis instead of Mohammed Younis. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

It is hereby notified for the information of the general public that in the Aadhaar Card bearing No. 9191 0948 0277, the name has been wrongly recorded as Dilshada Bano, whereas her correct and actual name is Dilshada Begum. Now, I am applying for correction of the said name in the concerned records.

Dilshada Begum W/o Mohammad Rafiq Goojer
R/o Check Mantrigam, Bandipora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

It is hereby notified for the information of the general public that in the Aadhaar Card bearing No. 7441 8232 8372, the name has been wrongly recorded as Mohammad Rafiq Gojar Turk, whereas her correct and actual name is Mohammad Rafiq Goojer. Now, I am applying for correction of the said name in the concerned records.

Mohammad Rafiq Goojer S/o Hafizullah Goojer
R/o Check Mantrigam, Bandipora.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Shahid Hussain S/o Mushtaq Ahmed R/o Haila, Tehsil Gool, District Ramban, Aadhaar No. 2374 3662 3596 solemnly declare that my name has been wrongly entered in Aadhaar Card as Shaid Hussain instead of Shahid Hussain. Resultantly, I am applying for correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I have changed my name from Firdouse Ahmad Malik (old name) to Firdous Ahmad Malik (new name). In future, I will be known as Firdous Ahmad Malik.

Firdous Ahmad Malik.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Mushtaq Ahmad Ganie F/o Seerat Mushtaq R/o Hassanpora Tawaila Bijbehara, Tehsil Bijbehara, District Anantnag, do hereby inform the general public that my daughter's name has been wrongly mentioned in her Aadhaar Card as Seerat Jan. The correct and actual name is Seerat Mushtaq. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

It is notified for the information of the General Public that my ward's name in Aadhaar Card has been wrongly entered as Daniyal Hussain while my ward's correct name is Shahzada Daniyal. Now, I want the same to be corrected.

Muzafer Mukhtar Shah F/o Shahzada Daniyal
R/o Chini Gund Bijbehara, Anantnag.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I have changed my name from (old name) Raquya Banoo to (new name) Roqiya Banoo. In future, I will know by (new name) Roqiya Banoo.

Roqiya Banoo
R/o Poyen, Kargil.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

It is information for general public that my name has been wrongly mentioned in Aadhaar Card bearing No. 6764 2463 6212 as Jahangir Ahmad Mohand instead of Mohd Jhangeer Mohand. Now, I am applying for its correction.

Mohd Jhangeer Mohan S/o Gh Hassan Mohand
R/o Trichal, Pulwama.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I want to correct my Aadhaar Card name bearing No. 4574 0883 9171 from Khurshi W/o Ghulam Mohammad Wani to Khursha Begum W/o Gh Mohd Wani as per Domecile. Now, I am applying for the correction.

Khursha Begum W/o Gh Mohd Wani
R/o Palang, Kangan, Ganderbal.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Shabaza Akhter D/o Wali Mohd R/o Aftee Warwan, Tehsil Warwan, District Kishtwar state that my name and my father's name have been wrongly written/recorded as Shibroza Banoo D/o Wali Mohd Ahanger instead of Shabaza Akhter D/o Wali Mohd. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I Rubeena Akhter D/o Nazir Ahmad Gaigie R/o Seer Vailnag Bal, Tehsil Mattan, District Anantnag state that the name in my Aadhaar Card has been wrongly written entered as Rubina Akhter while as my actual name is Rubeena Akhter as per DoB Certificate. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that in Aadhaar Card records my ward's name is wrongly written as Shaiza Hassan Mir instead of Shazia Hassan. Now, I want to apply for its correction.

Ghulam Hassan Mir F/o Shazia Hassan
R/o Kawari Trehgam, Kupwara.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I, Gulzar Ahmad Beigh F/o Azaan Gulzar Beigh R/o Village Kadipora, Tehsil and District Budgam, Jammu and Kashmir, state that I want to correct my ward's old name which has been wrongly written in Aadhaar Card bearing No. 6046-4410-5949 as Aizaan Altaf instead of Azaan Gulzar Beigh. Now, my ward's name is Azaan Gulzar Beigh and needs to be rectified/updated.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

In the Aadhaar Card of my daughter bearing Aadhaar No. 4593 4375 3955, her name has been enrolled as Svnir instead of Samreen. Now, I want to apply for its correction.

Jayda W/o Shamsheed
R/o Budgari Budgara, Bijnour, Uttarpradesh.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Sugra Fatima W/o Mushtaq Ahmad R/o Dhani Saidan, Tehsil Uri, District Baramulla do hereby inform the general public that my name & DoB has been wrongly recorded in my Aadhaar Card under No. 3019 4210 1420 as Safiya Begum (incorrect DoB 21-05-1980) which is incorrect while as my correct name & DoB is Sugra Fatima (correct DoB 17-02-1976) as per DoB certificate and the same needs to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

In my ward's Aadhaar Card bearing No. 8572 0740 8728, her name and DoB has been wrongly admitted, name as Rumeesa Bashir while as her actual name is as Rumaisa Bashir and DoB as 04-01-2012 while as her actual DoB is 04-01-2013. Now, I am applying for its correction.

Bashir Ahmad Bhat F/o Rumaisa Bashir
R/o Mugam, Qalumpora.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is information to general public that my name and DoB have been wrongly submit in my Aadhaar Card bearing No. 3582 9940 0271 as Mursaleena Fayaz and DoB is 14-02-2009 instead of Mursaleen Fayaz and DOB is 14-03-2010. Now, I want to update my name and DoB.

Mursaleen Fayaz D/o Fayaz Ahmad Dar
R/o Hanjura Tehsil Chadoora, District Budgam J&K-191113.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Manzoor Ahmad Bhat intend to correct my parentage in my Aadhaar Card bearing No. 7341 8449 1923 from Ab Wahab Bhat to Abdul Wahab Bhat as per my School Certificate. Now, it needs correction.

Manzoor Ahmad Bhat S/o Abdul Wahab Bhat
R/o Frestabal, Pampore.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I intend to correct my name & parentage in my Aadhaar Card bearing No. 5979 6318 3619 from Bashir Ahmad Ganaie S/o Mohd Akbar Ganaie to Bashir Ahmad Sheikh S/o Mohd Akbar Sheikh as per Domicile Certificate. Now, I am applying for its correction.

Bashir Ahmad Sheikh S/o Mohd Akbar Sheikh
R/o Krenchoo, Pampore.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Zahoor Ahmad Lone F/o Mohammad Haris Lone R/o Androosa, Tehsil Pampore, District Pulwama, do hereby declare that the name shown on my ward's Aadhaar Card vide No. 4765 4388 2436 as Haris Zahoor while as on Birth Certificate his name shown as Mohammad Haris Lone that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I intend to correct name & parentage of my daughter in her Aadhaar Card bearing No. 2250 3524 5493 from Ayesha D/o Parveena Akhter to Ayesha Riyaz D/o Riyaz Ahmad Shergojri as per my Birth Certificate. Now, I am applying for the correction of the same.

Riyaz Ahmad Shergojri D/o Ayesha Riyaz
R/o Ladhoo, Pampore.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my Aadhaar Card Name Parentage and Address under No. 4769 7902 5998 from Kulsuma D/o Gh. Ahmad war R/o Ruhama PC Rohama, Rafiabad to Hasina Begum W/o Mohammad Ramzan lone R/o Paraypora Ruhama, Baramulla. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Parvaiz Ahmad Bhat F/o Mohammad Hibban Bhat R/o Wuyan, Tehsil Pampore, District Pulwama, do hereby declare that the name shown on my ward's Aadhaar Card vide No. 6264 4295 6154 as Mohammad Aarif Bhat while as on Birth Certificate and Domicile Certificate his name shown as Mohammad Hibban Bhat that is true and correct. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

NOTIFICATION

I intend to correct my name & DoB in my Aadhaar Card bearing No. 9178 3382 1584 from Bilquees Bano DoB 15-05-1978 to Bilques Akhtar DoB 02-04-1986 as per my School Leaving Cum Character Certificate. Now, it needs correction.

Bilques Akhtar W/o Fayaz Ahmad Dar
R/o Balhama, Panthachowk, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Zareefa Banoo W/o Ghulam Nabi Wani R/o Monad Guffan, Kulgam Tehsil Yaripora, District Anantnag state that my name in Aadhaar Card bearing No. 9102 0783 4366 is wrongly mentioned as Zareefa Banoo while as the true and correct name is Safia Bano as per Voter Id Card. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

The name in Aadhaar Card bearing No. 2685 5298 3596 of my son has been wrongly entered as Jaazim Ashraf while his correct name is Mohammad Jaazim Rather. Now, I want same to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

This is an information for general public that in my Aadhaar Card bearing No. 9193 3316 1978, my name has been mistakenly mentioned as Pari, while as my actual and correct name as per my Domicile Certificate is Parveena Begum. Now, I want to apply for its correction.

Parveena Begum W/ Nazir Ahmad Khan
R/o Kudara, Bandipora, District Bandipora, J&K-193502.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Nashad Hussain S/o Feroz Din R/o Village Chopra Shop Balmiki Colony, Garhi Barola, District Udhampur that my name has been wrongly written in my Aadhaar Card is as Nishad Hussain instead of Nashad Hussain. Now, I want correction of my name.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

I want to correct the name of my daughter in her Aadhaar Card bearing No. 3595 9347, 7515 from Arba Shafi to Arwa Shafi as per her Birth Certificate. Now, it needs correction.

Mohammad Shafi Resray F/o Arwa Shafi
R/o Dadompora Chadoora, Budgam-J&K.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Daulat Ram S/o Thoru Ram R/o Ward No. 5, Khepar, Tehsil R.S. Pura, District Jammu, UT of J&K, have applied for the correction of my son's name which has wrongly mentioned in his Aadhaar Card as Lakshya Choudhary instead of Lakash Choudhary. Now, I am going to apply for the correction of the same.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sarver Jahn W/o Javed Iqbal R/o Village Mandhar, Tehsil Mendhar, District Poonch applying for the correction of my name which is wrongly written as Nazia Javed instead of Sarver Jahn in Aadhaar Card bearing No. 6416 7171 2969 and other documents. Now, it needs correction.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I, Hitesh Sharma S/o Sh Arun Kumar Sharma and Smt Seema Devi R/o Najote, Tehsil Lohai Malhar (Billawar), District Kathua J&K that in my 10th class record under Roll No. 13127865 session regular annual 2024 which is issued by CBSE in which my mother's name is wrongly recorded Seema Sharma. Now, I am applying for correction of my mother's name in 10th class record as Smt Seema Devi instead of Seema Sharma in CBSE.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Neeta Devi W/o Darshan Kumar Parnoo R/o Bakhrak, Tehsil Marheen, District Kathua have applied for Correction of my name which is wrongly written as Anita Devi instead of Neeta Devi in my Aadhaar Card bearing No. 4605 9476 1536. Now, I want its correction.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I have applied for the correction of my name which has been wrongly written as Suram Singh instead of correct name Darshan Singh in my Aadhaar Card bearing No. 2419 8929 6288. Now, it needs correction.

Darshan Singh S/o Prittam Singh
R/o Village Kandharnoo, Tehsil Ramkot, District Kathua.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is hereby notified that we the parents of our ward are applying for the correction in her name who is studying in G.D Goenka, Lalbazar, Srinagar in class 7th, section Rose, under Roll No. 16, Admission No. 1010. Now, I want correction of my ward's name Mahnoor Muddasar to Mahnoor Muddasar Shah as per Birth Certificate.

Muddasar Mehraj Shah & Farheen Bashir
R/o Tangh Bagh, Eid Gah, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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Government Press, Srinagar.

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NOTIFICATION

I want to change the name of my ward in Aadhaar card bearing No. 8106 2816 5706 from Riya Omer to Sheeza Omer. Now, I want this to be changed.

Omer Firdous Najar F/o Sheeza Omer
R/o Urdu Bazar, Fateh Kadal, Srinagar.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Akriti Phool D/o Sh Anil Kumar R/o Ward No. 7, Mohalla Kaman Khan, Poonch, J&K, presently residing at Sainik Colony, Jammu, hereby inform the general public that my name and DoB have been wrongly recorded in my Aadhar Card, DoB and other documents as Aakriti Phool instead of Akriti Phool and incorrect DoB -01-01-2006 instead of correct DoB 01-01-2008. Henceforth, I shall be known by my correct name and Date of Birth in all records.

Akriti Phool D/o Sh. Anil Kumar
R/o Sainik Colony, Jammu.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Neha Malhotra W/o Manu Rana R/o H. No 24-C, Shastri Nagar, Near Govt. Higher Secondary School, Shastri Nagar, Gandhi Nagar, Jammu do hereby declare that my name has wrongly been written as Neha Rana instead of correct name Neha Malhotra as per Aadhaar Card in the 10th Std., CBSE Marks Card bearing No.13124109 for the session 2024-2025 issued in the name of my son Samridh Partap Rana S/o Manu Rana R/o H. No. 24-C, Shastri Nagar, Jammu. Now, I am applying for correction of same.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Shakuntla Devi D/o Des Raj R/o Kathar, Tehsil Bishnah, District Jammu. In my PAN Card bearing No. DYIPD0952F in which my father's name is written as Bihari Lal instead of Des Raj. Now, I am applying for change of father's name.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Bharti W/o Sohan Lal R/o Ward No. 5, Kathua Tehsil & District Kathua J&K do hereby declare that my son's name wrongly written as Krishna in School records of 10th, 11th & 12th class vide registration No. 226500800159004 (Class 10th Roll No. 165009097 during Session Annual regular 2024), (Class 11th Roll No. 265003312 during Session Bi-Annual Private 2025) & (Class 12th Roll No. 365027131 during Session Annual regular 2026) whereas correct name is Krishna Gupta. Now, I am applying for correction of same.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

This is to inform the general public that my name wrongly mentioned in my Aadhaar Card bearing No. 5916 9242 5520 as Bilqees instead of Bilaquess Banoo. In future, I will be called as Bilaquess Banoo.

Bilaquess Banoo W/o Nisar Ali Rather
R/o Mahboob Colony, Khumani Chowk Bemina, Budgam.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I am holding a Passport under Passport No. S1171161. My name by mistake in Passport records was mentioned Riyan Jahan whereas my actual and correct name is Mohammad Rayyan. I hereby also state that my mother's name in Passport records was mentioned Tahira whereas my mother's actual and correct name is Tahira Saleem. Now, I have applied for a reissue of passport in Passport office, Srinagar.

Mohammad Rayyan S/o Saleem Jan
R/o Lane No. 7, Gulberg Colony, near Bilal Masjid, Hyderpora,
Srinagar, Kashmir, J&K UT.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Faisal Hassan S/o Ghulam Hassan Makaya R/o Rehmatullah Colony, Parimpora, Srinagar, do hereby declare that my correct and actual name is Faisal Hassan while as my name has been erroneously recorded/printed in my Aadhaar Card No. 9751 6130 8746 as Fasil Hassan instead of my correct name Faisal Hassan. Now, the same is to be corrected.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rahil Khan S/o Ved Raj R/o H. No. 28-29, Peer Mitha, Jammu applying for change of my name from Rahil Khan (Old) Name) to Rahul Verma (New Name) in Aadhaar Card No. 8664-1149-1939. Now, I want this to be updated.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Rafeeqa Banoo D/o Mohd. Sidiq Sheikh R/o Shurat, Surat Jagir, Kulgam, Jammu and Kashmir-192231, hereby inform that my name is recorded as Mrs. Rafiqa D/o Mohd. Sidiq Sheikh, in the records of the State Bank of India, in respect of Ledger Folio No. 2033015, pertaining to 50 shares. My correct/current name is Rafeeqa Banoo D/o Mohd. Sidiq Sheikh, as appearing in my Aadhaar Card bearing No. 9379 9467 0273. I hereby declare that Mrs. Rafiqa D/o Mohd. Sidiq Sheikh and Rafeeqa Banoo, daughter of Mohd. Sidiq Sheikh, are one and the same person.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I want to correct my name in bank accounts bearing Account No. 1501040100008516 from Mohammad Yaqoob Doyi to Mohd Yaqoob Gojar. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I hereby apply for correction of my Aadhaar Card bearing No. 5897 1956 9981 from Mohammad Haddii Khan to Abdul Hadi. Now, I am applying for its correction.

Abdul Hadi S/o Firdous Ahmad Khan
R/o Bader Heer, Handwara, Kupwara, Jammu and Kashmir-193221.

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

I, Sarika Bhatia (old name) W/o Rohit Bhatia R/o Lane No. 04 A, Sub Lane 2, Laxmi Vihar, Anand Nagar Bohri, Talab Tillo, Jammu has changed my name from Sarika Bhatia (old name) to Kajal (new name). In future, I will be known by Kajal (new name).

It is certified that I have complied with other legal requirements in this connection.

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NOTIFICATION

It is information for general public that my ward's name in Aadhaar Card bearing No. 6523 5223 0314 mentioned as Abdul Khateeb while as his actual name is Mohammad Khateeb. Therefore, in this regard I wanted to change the above and correct details in his Aadhaar Card.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Mukhta W/o Ali Mohd Sheikh R/o Buchwara, Dalgate, Srinagar do hereby declare my name has been recorded in my Aadhaar Card bearing No. 9471 2969 1430 as Mukhti instead of my true and correct name i.e, Mukhta. Now, I am applying for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

In the Aadhaar Card of my son issued vide Aadhaar No. 8771 5870 9720, his name has been enrolled as Anan Ajaz instead of Anam Ajaz. Now, I want to apply for its correction.

Ajaz Ahmad Lone
R/o Ladu Ladoora Rafiabad, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

———

NOTIFICATION

In the Aadhaar Card of my son issued vide Aadhaar No. 4753 9933 1766, his name has been enrolled as Ozair Ajaz instead of Uzair Ajaz. Now, I want to apply for its correction.

Ajaz Ahmad Lone
R/o Ladu Ladoora Rafiabad, Baramulla.

It is certified that I have complied with other legal requirements in this connection.

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By order.

General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Khadam Hussain S/o Mohd Nazir Ahmed R/o Rangoora Majeen, Tehsil Jammu, District Jammu, J&K UT, I am applying for correction of my name which is wrongly written as Khadim Hussain instead of correct name Khadam Hussain in my Aadhaar Card bearing No. 7211 9703 5038. Plz correct my name as Khadam Hussain on Aadhaar Card, PAN Card and other documents also. Now, I am going to apply for its correction.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

NOTIFICATION

I, Ankush Malhotra S/o Romesh Lal R/o Tikri Rakwalan, Gho Manhasan, Tehsil Marh, District Jammu, I am applying for the correction of name in Aadhaar Card of my minor son namely Bhavin Malhotra S/o Ankush Malhotra, as per birth record. But in Aadhaar Card his name is wrongly written as Hardik Malhotra. Now, I am applying for its correction of name his Aadhaar Card No. 8049 1242 0856.

It is certified that I have complied with other legal requirements in this connection.

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General Manager,
Government Press, Srinagar.

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NOTIFICATION

I, Anrudh Singh S/o Mohan Singh R/o Telli Gam, Tehsil and District Ramban I have applied for correction of my wife Aadhaar Card name bearing No. 5300 1626 4248 which has wrongly recorded as Pemi Devi whereas the actual name as per record is Pummy Devi. Now, it requires correction.

It is certified that I have complied with other legal requirements in this connection.

Disclaimer

No legal responsibility is accepted for the publication of Advertisements/Public Notices in this Part of the Official Gazette of UT of J&K. Persons notifying the Advertisements/Public Notices shall remain solely responsible for the legal consequences and also for any misrepresentation etc.

By order.

General Manager,
Government Press, Srinagar.

رجسٹرڈ نمبر جے کے۔33



جموں وکشمیر سرکاری گزٹ

جلد نمبر 139۔جموں۔مورخہ 03 ستمبر 2026ء بمطابق 12 بھادرا 1948۔ویرواز۔نمبر 23

اِشتہارات

از عدالت سب جج سرینگر

سرکار بنام جاوید احمد شیخ

پرچہ علت نمبر 40 سال 2006 تھانہ پولیس نگین

بجرائم زیر دفعہ: 304 A

وارنٹ گشتی عام زیر دفعہ 512 ض ف

حکم بنام: اہلکاران پولیس یوٹی آف جموں وکشمیر بخلاف ملزم صدر

معاملہ مندرجہ عنوان الصدر میں ملزم کو بار ہا بذریعہ وارنٹ گرفتاری بلاضمانتی طلب کیا گیا ہے۔ اِلاملزم کی دستیابی نہ ہوئی ہے اور وارنٹ ہذا پر تعمیل آئی ہے کہ ملزم جاوید احمد شیخ ولد عبدالرشید ساکنہ آلوچی باغ حال جوگی لنکر سرینگر گھر سے فرار ہے اور روپوش ہوگیا ہے۔جس سے ملزم کی دستیابی بطریق آسانی مشکل ہے۔

لہٰذا ملزم کے خلاف کاروائی زیر دفعہ 512 ض ف بعمل لائی جا کر اہلکاران پولیس یوٹی جموں وکشمیر کو حکم واختیار دیا جاتا ہے کہ ملزم متذکرہ بالا جہاں کہیں بھی اندر حدود یوٹی دستیاب ہوتو اسے فوراً گرفتار کر کے عدالت ہذا میں پیش کریں۔

دستخط : سب جج سرینگر۔

ازعدالت سب جج سپیشل موبائل مجسٹریٹ سرینگر

سرکار بنام نظیر احمد دھر ولد علی محمد دھر ساکنہ زینہ کدل سراج بازار سرینگر

پرچہ علت نمبر 73 سال 2017 تھانہ پولیس نوہٹہ

بجرائم زیر دفعات: 354-D 506 RPC

وارنٹ گشتی زیر دفعہ 512 ض ف

حکم بنام: اہلکاران پولیس یوٹی آف جموں وکشمیر

مقدمہ مندرجہ عنوان الصدر میں ملزم متذکرہ صدر عرصہ دراز سے غیر حاضر چلا آ رہا ہے۔ اُس کو بارہا بطریق معمول طلب کیا گیا ہے اِلا تا ہنوز دستیاب نہ ہوا۔ تعمیل کنندہ نے اپنی رپورٹ میں تحریری طور اظہار کیا کہ ملزم مذکورہ کا کوئی اتہ پتہ نہ ہے اور اس کی دستیابی بطریق معمول ناممکن ہے۔ فاضل پی پی نے بھی اپنے بیان میں سراجلاس اظہار کیا کہ ملزم مذکور مفرور ہے اور اس طور عدالت ہذا کو اطمینان ہوا ہے کہ واقعی ملزم مذکور کو بطریق معمول طلب کرنا ناممکن ہے۔

لہٰذا حکم ہوا ہے کہ ملزم متذکرہ صدر اندر حدود یوٹی جموں وکشمیر جہاں کہیں بھی دستیاب ہو اُسے گرفتار کر کے عدالت ہذا میں پیش کریں۔ درج رہے کہ وارنٹ ہذا تا دستیابی ملزم زیر کار رہے گا۔ تحریر الصدر

دستخط : سب جج سپیشل موبائل مجسٹریٹ سرینگر۔

از عدالت سٹی منصف جوڈیشل مجسٹریٹ سرینگر

سرکار بنام افاق احمد میر وغیرہ

پرچہ علت نمبر 117 سال 2016 تھانہ پولیس صورہ

بجرائم زیر دفعات: 147,148,149,336,427 RPC

وارنٹ گشتی عام زیر دفعہ 512 ض ف

بخلاف ملزم: عبدل حمید کنڈو ولد غلام حسن کنڈو ساکنہ شولباف محلہ انچار سرینگر

حکم بنام: اہلکاران پولیس یوٹی جموں وکشمیر

معاملہ مندرجہ عنوان الصدر میں آپ کو حکم واختیار دیا جاتا ہے کہ آپ جہاں کہیں اور جب کبھی بھی ملزم الصدر کو موجود پائیں تو ملزم الصدر کو گرفتار کر کے عدالت ہذا کے روبرو دوران اوقات کار عدالت ہذا میں پیش کریں۔ وارنٹ ہذا تا دستیابی ملزم زیر کار رہے گا۔

دستخط : سٹی منصف جوڈیشل مجسٹریٹ درجہ اوّل سرینگر۔

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Tue., the 30th June, 2026/9th Asad., 1948. [No. 14-e

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—DEPARTMENT OF RURAL DEVELOPMENT AND PANCHAYATI RAJ JAMMU/SRINAGAR

Notification

Srinagar, the 30th of June, 2026.

S.O. 185.–In exercise of the powers conferred by Section 80 of the Jammu and Kashmir Panchayati Raj Act, 1989 read with all other provisions enabling in this behalf, the Government of Jammu and Kashmir hereby directs that for the words and figures "Chapter VIII-A" and "Chapter VIII-B" appearing in the Jammu and Kashmir Panchayati Raj Rules, 1996, the words and figures "Chapter VII-A" and "Chapter VII-B", shall respectively be substituted.

By order of the Lieutenant Governor.

Sd/-

MOHAMMAD AIJAZ ASAD, IAS,

Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139 Srinagar, Wed., the 1st July, 2026/10th Asad., 1948. [No. 14-g

PART III

Laws, Regulations and Rules passed thereunder.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT (CODES DIVISION), SRINAGAR/JAMMU.

Notification

Srinagar, the 1st July, 2026.

S.O. 188.–In exercise of the powers conferred under section 67 of the Jammu and Kashmir Reorganization Act, 2019, the Lieutenant Governor, Union Territory of Jammu and Kashmir is pleased to delegate his financial powers to sanction dismantlement of public buildings as under ;

"Subject to the conditions set out below, the Administrative Departments shall have full powers to sanction dismantlement of public buildings (other than purely temporary structures), provided that these powers are exercised with the concurrence of their Director Finance/FA/CAO.

Conditions :—

i. No public building shall be dismantled unless it has been previously ascertained that it is not required by any other Department of the Government of J&K or it has lived its life as certified by the PW (R&B) Department.

ii. No public building shall be demolished unless it is structurally in a dangerous condition or it is beyond economic repairs and has been certified as such by appropriate technical authority or it is necessary to vacate the site for constructing a more important Government building or structure.

iii. A public building, the dismantlement of which is sanctioned in exercise of the power conferred by this notification, shall be disposed of by public auction through the Public Works Department.

iv. The Administrative Departments shall have full powers to sanction dismantlement of purely temporary structures.

*Explanation :— **"a purely temporary structure"** shall mean a structure, the life of which is not more than two years."*

By order of the Lieutenant Governor.

Sd/-

SHAILENDRA KUMAR,
Financial Commissioner (ACS)
Finance Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Tue., the 14th July, 2026/23rd Asad., 1948. [No. 16-d

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— FINANCE DEPARTMENT
SRINAGAR/JAMMU.

Notification

Srinagar, the 14th of July, 2026.

SO. 200.—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in notification S.O. No. 228/2025, dated the 17th September, 2025, namely :—

(a) in Schedule 1 -2.5%,

(i) against S. No. 150, for the entry in column (2), the entry "2202 99 21, 2202 99 29" shall be substituted ;

(ii) against S. No. 151, for the entry in column (2), the entry "22029931, 22029939" shall be substituted;

(b) in Schedule III - 20%,

(i) against S. No. 2, for the entry in column (2), the entry "2202 99 90, 2202 99 91, 2202 99 99" shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry "2202 99 91, 2202 99 99" shall be substituted.

This notification shall be deemed to have come into force with effect from the 1st day of May, 2026.

By order of the Government of Jammu and Kashmir.

Sd/-
SHAILENDRA KUMAR, IAS,
Financial Commissioner (ACS),
Finance Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 16th July, 2026/25th Asad., 1948. [No. 16-e

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— HOME DEPARTMENT
SRINAGAR/JAMMU.

Notification

Srinagar, the 16th of July, 2026.

S.O. 201.—In exercise of the powers conferred under section 15 read with section 22(2)(i) of the National Investigation Agency Act, 2008, the Government of Jammu and Kashmir hereby appoint the following officers of Jammu and Kashmir Prosecution Services as Additional Public Prosecutor(s) for conducting prosecution of SIA cases charge sheeted in Special Designated Courts of SIA Jammu/Kashmir :—

1. Shri Riaz Ahmad, In-chrage Chief Prosecuting Officer ; and
2. Shri Khursheed Ahmad, Senior Prosecuting Officer.

By order of the Government of Jammu and Kashmir.

Sd/-

CHANDRAKAR BHARTI, IAS,
Principal Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Fri., the 17th July, 2026/26th Asad., 1948. [No. 17-c

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— GENERAL ADMINISTRATION
DEPARTMENT (SERVICES) SRINAGAR.

Notification

Srinagar, the 17th of July, 2026.

S.O. 203.—In exercise of the powers conferred by section 4 read with section 6 of the Jammu and Kashmir Board of Professional Entrance Examination Act, 2002, the Government hereby re-appoint following persons, as Members of the Jammu and Kashmir Board of Professional Entrance Examination for a further period of six months,

with immediate effect or till regular appointments are made, whichever is earlier :—

1. Mr. Surinder Kumar, Principal (Rtd.)

2. Dr. Bashir Ahmad Lone, JKAS (Rtd.)

The appointments shall take effect from the dates of assumption of charge by the above appointees.

By order of the Government of Jammu and Kashmir.

Sd/-

M. RAJU, IAS,
Commissioner/Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Mon., the 20th July, 2026/29th Asad., 1948. [No. 17-d

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— FINANCE DEPARTMENT
(CODES DIVISION), SRINAGAR.

Notification

Srinagar, the 20th of July, 2026.

S.O. 204.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India, the Lieutenant Governor is pleased to direct that the following shall be added as second

proviso below Note 4 of Rule 20 of the Jammu & Kashmir Family Pension-Cum-Gratuity Rules, 1964 as contained in Schedule XV of Jammu and Kashmir Civil Service Regulations, Vol. II ; namely :

"Provided further that in the event of death of a Government servant after retirement, the family pension at enhanced rates shall be payable for a period of seven years, or for a period up to the date on which the retired deceased Government servant would have attained the age of sixty-seven years had he survived, whichever is less.

Cases already settled under the rules in force prior to the issuance of this notification shall not be reopened. However, pending cases on the date of issuance of this notification, if any, shall be decided also in accordance with this notification.

This notification shall come into force from the date of its publication in the Official Gazette".

By order of the Lieutenant Governor.

Sd/-
SHAILENDRA KUMAR, IAS,
Financial Commissioner (ACS),
Finance Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Mon., the 27th July, 2026/5th Srav., 1948. [No. 18-d

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—DEPARTMENT OF
RURAL DEVELOPMENT AND PANCHAYATI RAJ,
SRINAGAR.

Notification

Srinagar, the 27th of July, 2026.

S.O. 209.—In exercise of the powers conferred under sub-sections (2) and (3) of section 6 of the Viksit Bharat-Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025, the Lieutenant

Governor of the Union Territory of Jammu & Kashmir is pleased to notify the following periods as pause period (agriculture sowing & harvesting period) in every Financial Year during which no work shall be commenced or executed under the provisions of the said Act :—

S. No.	Division	Agriculture Activity	Period
1	Kashmir	Kharif Sowing	26th April to 10th May
		Kharif transplanting/ Rabi Harvesting	25th May to 10th June
		Kharif harvesting/Rabi Sowing	26th September to 23rd October
2	Jammu	Rabi Harvesting	15th April to 29th April
		Kharif sowing/transplanting	15th June to 29th June
		Kharif harvesting/Rabi Sowing	15th October to 13th November

Provided that the Government may execute such works during the aforesaid pause periods as may be specifically permitted by the Government of India in terms of section 7 of the Viksit Bharat-Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025 in the public interest.

By order of the Lieutenant Governor.

Sd/-
MOHAMMAD AIJAZ, IAS,
Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Mon., the 27th July, 2026/5th Srav., 1948. [No. 18-e

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT
(CODES DIVISION), SRINAGAR/JAMMU.

Notification

Srinagar, the 27th of July, 2026

S.O. 210.—In exercise of the powers conferred under section 67 of the Jammu and Kashmir Reorganisation Act, 2019, the Lieutenant Governor, Union Territory of Jammu and Kashmir, is pleased to direct that the following amendment shall be made in Annexure II to the

delegation of powers issued vide notification S.O. 58 dated 31.12.2019 as amended from time to time, namely :—

"In Annexure-II, under the major heading, "CLASSIFICATION OF OFFICERS" sub-heading 'Major Heads of Departments' after entry 142, the following entry shall be added ; namely :—

"143. Director, Press, J&K"

By order of the Lieutenant Governor.

Sd/-

SHAILENDRA KUMAR, IAS,
Financial Commissioner, (ACS),
Finance Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 30th July, 2026/8th Srav., 1948. [No. 18-b

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— REVENUE DEPARTMENT,
SRINAGAR/JAMMU.

Notification

Srinagar, the 30th of July, 2026.

S.O. 212.—In exercise of the powers conferred by sub-sections (4) and (5) of section 6 of the Jammu and Kashmir Land Revenue Act, Samvat 1996, the Government hereby confer upon all the Sub-Divisional Magistrates of the Union Territory of Jammu and Kashmir, the powers of Collector to be exercised by them under the said Act, within their respective territorial jurisdiction.

By Order of the Government of Jammu and Kashmir.

Sd/-

RAJEEV RANJAN, IAS,
Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Fri., the 31st July, 2026/9th Srav., 1948. [No. 19-c

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—TRANSPORT DEPARTMENT
J&K.

Notification

Srinagar, the 31st of July, 2026

S.O. 213.—In exercise of the powers conferred by Section 9 of the Jammu and Kashmir Motor Vehicles Taxation Act, 1957, and in partial modification of Notification SRO-492 dated 01.08.2019 read with S.O. 25 dated 25.01.2021 and the clarifications/amendments issued

thereunder from time to time, the Government hereby exempts State-Owned Ambulances, which are presently lying unregistered on account of non-payment of One-Time Token Tax, from payment of the said tax, for the purpose of their registration and operationalisation.

The exemption under this notification shall be applicable only in respect of such State-Owned Ambulances as were pending registration on the date of issuance of this notification and shall not extend to any ambulance acquired thereafter.

By order of the Government of Jammu and Kashmir.

Sd/-

AVNY LAVASA, IAS,
Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139 Srinagar, Wed., the 5th August, 2026/14th Srav., 1948. [No. 19-a

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

———

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— DEPARTMENT OF LAW, JUSTICE AND PARLIAMENTARY AFFAIRS, SRINAGAR/JAMMU.

(Parliamentary Affairs Branch)

Notification

Srinagar, the 5th of August, 2026

SO. 214.—In exercise of the powers conferred by section 5 of the Jammu and Kashmir State Legislature Members' Pension Act, 1984, the Government hereby directs that following amendment shall be made in

the Jammu and Kashmir State Legislature Members' Pension Rules, 1985, namely :–

In rule 2, for clause (h), the following clause shall be substituted.

"(h) 'Presiding Officer' *means the Speaker of the Legislative Assembly who shall, for the purposes of these rules, be the competent authority for sanctioning of pension/family pension with respect to the Members of the Legislative Assembly as well as former Members of the erstwhile Legislative Council."*

By order of the Lieutenant Governor.

Sd/-
ACHAL SETHI,
Commissioner/Secretary to the Government,
Government Department of Law, Justice & PA.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Wed., the 5th August, 2026/14th Srav., 1948. [No. 19-f

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT
SRINAGAR/JAMMU.

Notification

Srinagar, the 5th of August, 2026

SO. 216.—In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) and in supersession of the notification of the Government of Union Territory of Jammu and Kashmir, Finance Department issued vide S.O. No. 115,

dated the 16th of April, 2026, except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against,—

(i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated ;

(ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

By order of the Government of Jammu and Kashmir.

Sd/-
SHAILENDRA KUMAR, IAS,
Financial Commissioner (ACS),
Finance Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 6th August, 2026/15th Srav., 1948. [No. 19-b

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—LABOUR AND EMPLOYMENT
DEPARTMENT, JAMMU & KASHMIR

Notification

Srinagar, the 6th of August, 2026.

SO. 219.—In exercise of the powers conferred under sub-section (3) of section 1 of the Jammu and Kashmir Shops and Establishments (Licensing, Regulation of Employment and Conditions of Service)

Act, 2025 (Act No. VI of 2025), the Government hereby appoint, the date of publication of this notification in Official Gazette as the day on which the Jammu and Kashmir Shops and Establishments (Licensing, Regulation of Employment and Conditions of Service) Act, 2025 shall come into force.

By order of the Government of Jammu and Kashmir.

Sd/-

KUMAR RAJEEV RANJAN, IAS,
Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Friday, the 7th August, 2026/16th Srav., 1948. [No. 20-a

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT— TRANSPORT DEPARTMENT
SRINAGAR/JAMMU.

Notification

Srinagar, the 7th of August, 2026

S.O. 220.—In exercise of powers conferred by section 68 of the Motor Vehicles Act, 1988 (59 of 1988), and in partial modification of notification SRO-458 dated 30th December of 2015, the Lieutenant Governor of the Union Territory of Jammu and Kashmir is pleased to re-constitute the Regional Transport Authority for each Revenue District

of the Union Territory of Jammu and Kashmir consisting of the following to exercise and discharge the powers and functions under Chapter V of the said Act, namely,—

II Regional Transport Authority for each Revenue District

1.	Deputy Commissioner of concerned District	Chairman
2.	Sr. Superintendent of Police, of concerned District	Member
3.	Sr. Superintendent of Police (Traffic)/ Deputy Superintendent of Police (Traffic) of concerned District	Member
4.	Regional Transport Officer/Assistant Regional Transport Officer of concerned District	Member Secretary

By order of the Lieutenant Governor.

Sd/-
AVNY LAVASA, IAS,
Secretary to the Government,
Transport Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Mon., the 10th August, 2026/19th Srav., 1948. [No. 20-b

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT–FINANCE DEPARTMENT,
(CODE DIVISION), SRINAGAR/JAMMU.

Notification

Srinagar, the 10th of August, 2026.

S.O. 222.—In exercise of the powers conferred under section 67 of the Jammu and Kashmir Reorganization Act, 2019, the Lieutenant Governor, Union Territory of Jammu and Kashmir is pleased to direct following amendments in Annexure-I to the Delegation of Financial

powers to accord Administrative Approval, Technical Sanction and Award of Contracts notified vide S.O.-15 dated 09.01.2020, namely :—

I. For table under the heading "(A) Powers to accord Administrative Approval", the following entries shall be substituted against S No. 1 :

S. No.	Nature of Power	To Whom Delegated	Extent	Remarks (Amended)
1.	Administrative approval to expenditure on individual works.	Administrative Departments.	Upto Rs. 30.00 Crores with concurrence of Director Finance/FA & CAO	Proposals for Administrative approval of all projects above Rs. 30.00 Crores, after concurrence by Finance Department shall be placed for the consideration and approval of the Council of Ministers (CoM).
		Chief Engineer	Upto Rs. 15.00 Crore with concurrence of FA/CAO	
		Major Heads of Departments including District Development Commissioner	Upto Rs. 7.50 Crore	
		Superintending Engineer.	Upto Rs. 4.50 Crore	

II. For table under the heading, "(B) Powers to accord Technical Sanction", the following entries shall be substituted against S. No.1 & S. No. 2 :—

S. No.	Nature of Power	To Whom Delegated	Extent	Remarks (Amended)
1.	To accord technical sanction to detailed estimates of cost of original works or parts thereof including special repairs, renovations, additions and	Superintending Engineer	Upto Rs. 2.00 Crores	(b) plans and designs for individual works costing over Rs. 5.00 lakhs and Rs. 20.00 lakhs are approved by S.E and C.Es respectively before technical sanction is accorded by Executive Engineer, Superintending Engineer respectively.
		Ex. Engineer	Upto Rs. 75.00 Lakh	
		Assistant Executive Engineer.	Upto Rs. 10.00 Lakh	

	alterations and improvements not chargeable to maintenance.			
2.	To accord technical sanction to detailed estimates chargeable to maintenance and repairs.	Superintending Engineer	Upto Rs. 7.50 Lakh	
		Ex. Engineer	Upto Rs. 3.75 Lakh	
		Assistant Executive Engineer	Upto Rs. 1.00 Lakh	

III. In table, under heading "(C) Powers to sanction/award contracts", for entry appearing at S. No. 2, the following entry shall be substituted.

S. No.	Nature of Power	To Whom Delegated	Extent	Remarks (Amended)
2.	To grant contracts for individual works.	Departmental Contract Committee	Upto Rs. 60.00 Crore	
		Chief Engineer	Upto Rs. 30.00 Crore	
		Superintendent Engineer	Upto Rs. 10.50 Crore	
		Executive Engineer	Upto Rs. 2.25 Crore	

By order of the Lieutenant Governor.

Sd/-
SHAILENDRA KUMAR, IAS,
Financial Commissioner (ACS),
Finance Department.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Wed., the 12th August, 2026/21st Srav., 1948. [No. 20-c

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—HOME DEPARTMENT
J&K.

Notification

Srinagar, the 12th of August, 2026

S.O. 223.—Whereas, on 27.02.2026, the Police Station, CIK, Srinagar, received information through reliable sources that Pakistani ISI, in connivance with Pakistan-based terrorist handlers, had established terrorist bases in Bangladesh to raise funds, radicalize and recruit Indian youths, including residents of J&K. The conspiracy aimed to facilitate terrorist and unlawful activities in J&K and other parts of India. The

information further discloses that as part of above criminal conspiracy among others, one such module under Shabir Ahmad Lone S/o Mohammad Akbar Lone R/o Kangan, Ganderbal, is in touch with Pakistani terrorist handlers(s) across the LoC as well as Pakistani agencies and on their behest is raising funds and radicalizing/motivating/recruiting potential youths of Indian origin to join proscribed terrorist organization(s) for furthering the terrorist/unlawful activities of proscribed terrorist organization(s) operating in the UT of J&K and various parts of Indian soil etc.; and

Whereas, based on the above, a Case FIR No. 01/2026 u/s 13,17,18,18-B, 20, 38, 39 of ULA (P) Act came to be registered in the Police Station, CIK, Srinagar, and the investigation of the case was set into motion; and

Whereas, during the initial investigation, the seizure memos were prepared, and the statements of witnesses acquainted with the facts and circumstances of the case were recorded under the relevant provisions of law; and

Whereas, during the investigation, the role/ involvement of one Irfan Ahmad Wani S/o Bashir Ahmad Wani R/o Heerpora, Shopian, came to the fore in the case, who was subsequently arrested and was found in close contact with the accused viz. Shabir Ahmad Lone. The accused viz. Irfan Ahmad Wani was also found in contact with Pakistani-based persons through encrypted communication platforms and had communicated through WhatsApp with Pakistani-based mobile numbers ; and

Whereas, during investigation, it was found that the accused viz. Irfan Ahmad Wani was persuaded, motivated, and directed by Shabir Ahmad Lone to mobilise Kashmiri youth against the Union of India by propagating anti-India and secessionist narratives. Acting under his instructions, accused Irfan Ahmad Wani delivered anti-national sermons and speeches while discharging his functions as Imam (Cleric) of Jamia Masjid Kachdoora Shopian, with the intent to radicalize and influence members of the public to support secessionism, i.e to secede J&K from the Union of India and also to bring hatred and disaffection against India; and

Whereas, during the investigation, it was found that the accused viz. Shabir Ahmad Lone, was in touch with Pakistani terrorist handler(s) across the LoC as well as Pakistani agencies and on their behest was raising funds and radicalizing/motivating/recruiting youth of Indian origin to join the proscribed terrorist organization(s) for furthering the terrorist/unlawful activities in the UT of J&K; and

Whereas, the investigation, in respect of accused viz. Shabir Ahmad Lone, who has during the investigation of this case been arrested by Delhi Police in Case FIR No. 01/2026 of Police Station, Supreme Court, Metro, New Delhi, and others who are yet to be identified in the case, shall continue in terms of Section 193 (9) BNSS for the commission of offences punishable under section 17, 18, 18-B, 20, 38 & 39 of the Unlawful Activities (Prevention) Act, in order to ascertain the nature and extent of his association and conspiracy with the accused viz. Irfan Ahmad Wani and others, and the Supplementary Charge Sheet against them would be filed in the competent Court of law; and

Whereas, on the basis of the investigation, the statement of witnesses recorded and other evidence collected, the Investigating Officer has established a *prima facie* involvement of the below-mentioned accused for the commission of offences punishable under Section of the Unlawful Activities (Prevention) Act, 1967 as shown against his name :—

S. No.	Name of the accused person	Offence
1.	Irfan Ahmad Wani S/o Bashir Ahmad Wani R/o Heerpora, Shopian.	13 ULA (P) Act

Whereas, the Authority appointed by the Government under sub-section (2) of Section 45 of the Unlawful Activities (Prevention) Act, 1967, has independently examined the Case Diary file and all the other relevant documents relating to the case and has come to the conclusion that *prima facie* case is made out against the above accused; and

Whereas, after perusing the Case Diary file, the relevant documents and also taking into consideration the views of the Authority appointed under sub-section (2) of section 45 of the Unlawful Activities (Prevention) Act, 1967, the Government is of the view that there is sufficient material and evidence available against the above-mentioned accused for his prosecution under the provisions of law.

Now, therefore, in exercise of the powers conferred by Section 45 of the Unlawful Activities (Prevention) Act, 1967, the Government hereby accord sanction for launching prosecution against the accused viz. Irfan Ahmad Wani, for the commission of offence punishable under Section 13 of ULA (P) Act, arising out of FIR No. 01/2026 of Police Station, CIK, Srinagar.

By order of the Lieutenant Governor.

Sd/-

CHANDRAKER BHARTI, IAS,
Principal Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

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THE
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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—HOME DEPARTMENT
SRINAGAR.

Notification

Srinagar, the 13th of August, 2026

S.O. 225.—In exercise of the powers conferred by sub-section (8) of Section 18 of the Bharatiya Nagarik Suraksha Sanhita, 2023, and in supersession of earlier notification issued on the subject, the Government of Union Territory of Jammu and Kashmir hereby appoints Mr. Abdul Rashid Dar, Additional Public Prosecutor, NIA Court, Srinagar as

Special Public Prosecutor in case FIR No. 31/2020 of Police Station CIK, Srinagar, involving offences u/s 13,17,18,38,39 & 40 of UAPA, Act, 1967 read with Sections 120-B,121,121-A IPC, pending before the Special Judge (TADA/POTA), Srinagar.

By order of the Hon'ble Lieutenant Governor, J&K.

Sd/-

CHANDRAKER BHARTI, IAS,
Principal Secretary to the Government.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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PART IV

Reprints from the Government of India Gazette.

———

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 3*rd January,* 2023/*Pausa* 13, 1944 (*Saka*)

The following Act of Parliament received the assent of the President on the 2nd January, 2023 and is hereby published for general information:—

THE CONSTITUTION (SCHEDULED TRIBES) ORDER (SECOND AMENDMENT) ACT, 2022

NO. 1 OF 2023

[2*nd January,* 2023.]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Tribes in the State of Tamil Nadu.

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

1. This Act may be called the Constitution (Scheduled Tribes) Order (Second Amendment) Act, 2022. Short title.

Amendment of Constitution (Scheduled Tribes) Order, 1950.

2. In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in Part XIV.— C.O. 22.
Tamil Nadu, after entry 36, the following entry shall be inserted, namely:—

"37. Narikoravan, Kurivikkaran.".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

———

CORRIGENDUM

In the Surrogacy (Regulation) Act, 2021 (47 of 2021), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 25th December, 2021, Issue No. 64, at page 9, in line 36, *for* "nomination under clause (*c*) of sub-section (*2*) of section 14", *read* "election under clause (*c*) of sub-section (*2*) of section 17".

———

CORRIGENDUM

In the Lakshadweep Open Places (Prevention of Defacement) Regulation, 2022 (6 of 2022), published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 20th December, 2022, Issue No. 28, at page 3, in section 11, in the marginal heading, *for* "Act", *read* "Regulation".

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THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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PART IV

Reprints from the Government of India Gazette.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 3*rd January,* 2023/*Pausa* 13, 1944 (*Saka*)

The following Act of Parliament received the assent of the President on the 2nd January, 2023 and is hereby published for general information:—

THE CONSTITUTION (SCHEDULED TRIBES) ORDER (FOURTH AMENDMENT) ACT, 2022

NO. 2 OF 2023

[2*nd January,* 2023.]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Tribes in relation to the State of Karnataka.

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

1. This Act may be called the Constitution (Scheduled Tribes) Order (Fourth Amendment) Act, 2022. Short title.

Amendment of Constitution (Scheduled Tribes) Order, 1950.

2. In the Schedule to the Constitution (Scheduled Tribes) Order, 1950, in PART VI.— C.O. 22.
Karnataka, for entry 16, the following entry shall be substituted, namely:—

"16. Kadu Kuruba, Betta-Kuruba".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

CORRIGENDUM

In the Aircraft (Amendment) Act, 2020 (13 of 2020), published in the Gazette of India, Extraordinary, Part II, Section 1, dated 20th September, 2020, Issue No. 38, at page 3, line 39, *for* "In section 10 of the principal Act, in sub-section (*1A*),—",*read* "In section 10 of the principal Act,—".

CORRIGENDUM

In the Energy Conservation (Amendment) Act, 2022 (19 of 2022), published in the Gazette of India, Extraordinary, Part II**,** Section 1,dated 20th December, 2022, Issue No. 26**,** at page 5, line 43, *for* "substituted", *read* "inserted".

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THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 11th June, 2026/21st Jyai., 1948. [No. 11-53

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

———

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 2*nd February,* 2023/*Magha* 13, 1944 (*Saka*)

The following Act of Parliament received the assent of the President on the 31st January, 2023 and is hereby published for general information:—

THE MARITIME ANTI-PIRACY ACT, 2022

No. 3 of 2023

[31*st January*, 2023.]

An Act to give effect to the United Nations Convention on the Law of the Sea relating to repression of piracy on high seas and for matters connected therewith or incidental thereto.

Whereas India is a party to the United Nations Convention on the Law of the Sea adopted by the United Nations on the 10th December, 1982 and has ratified the same on the 29th June, 1995;

And whereas the aforesaid Convention, among other things, states that all States shall co-operate to the fullest possible extent in the repression of piracy on high seas;

And whereas India, having ratified the said Convention, considers it necessary to give effect to the aforesaid Convention relating to piracy.

Be it enacted by Parliament in the Seventy-third Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Maritime Anti-Piracy Act, 2022. Short title, commencement and application.

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

(*3*) The provisions of this Act shall apply to the high seas.

Definitions.

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

(*a*) "authorised personnel" means the officers and sailors assigned to warships or military aircraft of the Indian Navy or officers and enrolled persons of the Coast Guard assigned to ships or aircraft of the Indian Coast Guard or officers of the Central Government or the State Government authorised for any ship or aircraft clearly marked and identifiable as being on Government service;

(*b*) "Code" means the Code of Criminal Procedure, 1973; 2 of 1974.

(*c*) "Convention" means the United Nations Convention on the Law of the Sea, 1982;

(*d*) "Designated Court" means a Court of Session specified as such under section 8;

(*e*) "high seas" includes the Exclusive Economic Zone and all waters beyond the jurisdiction of any other State.

Explanation.—For the purposes of this clause, "Exclusive Economic Zone" means the Exclusive Economic Zone of any other State including the Exclusive Economic Zone of India;

(*f*) "notification" means a notification published in the Official Gazette;

(*g*) "other State" means any country other than India;

(*h*) "piracy" means—

(*i*) any illegal act of violence or detention or any act of depredation committed for private ends by any person or by the crew or any passenger of a private ship and directed on the high seas against another ship or any person or property on board such ship;

(*ii*) any act of voluntary participation in the operation of a ship with knowledge of facts, making it a pirate ship;

(*iii*) any act of inciting or of intentionally facilitating an act described in sub-clause (*i*) or sub-clause (*ii*); or

(*iv*) any act which is deemed piratical under the international law including customary international law;

(*i*) "pirate ship" means a ship which—

(*i*) is intended by the person in dominant control to be used for the purposes of committing any of the acts referred to in sub-clauses (*i*) to (*iv*) of clause (*h*); or

(*ii*) has been used to commit any such act, referred to in sub-clause (*i*) of this clause, so long as it remains under the control of the person guilty of that act;

(*j*) "ship" means—

(*i*) vessel or water craft of every description, including non-displacement craft;

(*ii*) sea planes and other aircraft,

used or capable of being used as means of transportation on water or engaged in any operations at sea.

Explanation.—For the purposes of this clause, "aircraft" shall have the same meaning as assigned to it in clause (*1*) of section 2 of the Aircraft Act, 1934; 22 of 1934.

(*k*) "stateless person" means a person who is not considered as a national by any country by virtue of its laws.

(*2*) The words and expressions used in this Act and not defined but defined in the Convention, the Indian Penal Code, the Code or the Territorial Waters, Continental Shelf, 45 of 1860.

80 of 1976. Exclusive Economic Zone and Other Maritime Zones Act, 1976, shall have the meanings respectively assigned to them in such Convention, the Codes or the Act.

Punishment for piracy.

3. Whoever commits any act of piracy, shall be punished—

(*i*) with imprisonment which may extend to imprisonment for life or with fine or with both; or

(*ii*) with death or with imprisonment for life, if such person in committing the act of piracy causes death or an attempt thereof,

and in addition shall also be subject to restitution or forfeiture of property involved in the commission of such offence.

Punishment for attempt to commit piracy, etc.

4. Whoever attempts to commit the offence of piracy or aids or abets or conspires or procures for the commission of such offence shall be punished with imprisonment for a term which may extend to ten years or with fine or with both.

Punishment for organising or directing others to participate in an act of piracy.

5. Whoever participates or organises or directs other person to participate in an act of piracy shall be punished with imprisonment for a term which may extend to fourteen years or with fine or with both.

Conferment of power of arrest, investigation, etc.

6. Notwithstanding anything contained in the Code, the Central Government may, for the purposes of this Act, by notification, confer the powers of arrest, investigation and prosecution of any person exercisable by a police officer under the Code on any of its officer or such officer of a State Government.

Arrest of persons and seizure of ship and property.

7. (*1*) The authorised personnel may, either generally or on suspicion that a ship is engaged in piracy on the high seas, board such ship and arrest the persons or seize the pirate ship and property on board.

(*2*) The ship or property seized under sub-section (*1*) shall be disposed of only by the order of the court.

Designated Court.

8. For the purposes of providing speedy trial of offences under this Act, the Central Government shall, after consulting the Chief Justice of the concerned High Court, by notification, specify—

(*i*) one or more Courts of Sessions in a State, to be the Designated Court for the purposes of this Act; and

(*ii*) the territorial jurisdiction of each such court:

Provided that such territorial jurisdiction shall be determined on the basis of the port or place of disembarkation within India of the person suspected or accused of an offence under this Act.

Jurisdiction of Designated Court.

9. The Designated Court shall have jurisdiction to try an offence punishable under this Act where such offence is committed—

(*i*) by a person who is apprehended by, or is in the custody of, the authorised personnel or the police, regardless of the nationality or citizenship of such person;

(*ii*) by a person who is a citizen of India or a resident foreign national in India or any stateless person:

Provided that nothing in this section shall apply to a warship or its auxiliary ship or a Government owned ship employed for non-commercial service and is under

the control of Government authorities at the time of commission of the offence of piracy.

Trial of offences by Designated Court.

10. (*1*) Notwithstanding anything contained in the Code,—

(*a*) all offences under this Act shall be tried by the Designated Court notified as such under clause (*i*) of section 8;

(*b*) where a person accused of, or suspected of, the commission of an offence under this Act is forwarded to a Magistrate under sub-section (*2*) or sub-section (*2A*) of section 167 of the Code, such Magistrate may authorise the detention of such person in such custody, as he thinks fit, for a period not exceeding fifteen days in the whole, where such Magistrate is a Judicial Magistrate, and seven days in the whole where such Magistrate is an Executive Magistrate:

Provided that where such Magistrate considers—

(*i*) at the time when such person is forwarded to him under this sub-section; or

(*ii*) at any time before the expiry of the period of detention authorised by him,

that the detention of such person is not necessary, he shall order such person to be forwarded to the Designated Court having jurisdiction.

(*2*) The Designated Court may exercise, in relation to the person forwarded to him under clause (*b*) of sub-section (*1*), the same power which a Magistrate having jurisdiction to try a case may exercise under section 167 of the Code, in relation to an accused person in such case who has been forwarded to him under that section.

(*3*) A Designated Court may, upon a perusal of a complaint made by an officer of the Central Government or the State Government, as the case may be, authorised in this behalf, take cognizance of that offence without the accused being committed to it for trial.

(*4*) While trying an offence under this Act, a Designated Court may also try an offence under any other law, other than an offence under this Act, with which the accused may be charged at the same trial under the Code.

(*5*) Notwithstanding anything contained in the Code, a Designated Court shall, as far as practicable, hold the trial on a day-to-day basis.

Presumption.

11. Where a person is accused of having committed an offence punishable under this Act and, if,—

(*a*) the arms, ammunitions, explosives and other equipments are recovered from the possession of the accused, and there are reasonable grounds to believe that such arms, ammunitions, explosives or other equipments of similar nature were used or intended to be used in the commission of the offence;

(*b*) there is evidence of use of force, threat of force or any other form of intimidation caused to the crew or passengers of the ship in connection with the commission of the offence; or

(*c*) there is evidence of an intended threat of using bombs, arms, firearms, explosives or committing any form of violence against the crew, passengers or cargo of a ship,

then, the Designated Court shall presume, unless the contrary is proved, that the accused person had committed such offence.

Provisions as to bail.

12. (*1*) Notwithstanding anything contained in the Code, no person accused of an offence punishable under this Act shall, if in custody, be released on bail or on his own bond unless—

(*a*) the Public Prosecutor has been given a reasonable opportunity to oppose the application for such release; and

(*b*) where the Public Prosecutor opposes the application, the Court is satisfied that there are reasonable grounds for believing that he is not guilty of such offence and that he is not likely to commit any offence while on bail.

(*2*) Nothing contained in this section shall be deemed to affect the special powers of the High Court regarding grant of bail under section 439 of the Code.

Application of Code in proceedings before Designated Court.

13. Save as otherwise provided in this Act, the provisions of the Code shall apply to the proceedings before a Designated Court and the person conducting a prosecution before a Designated Court shall be deemed to be a Public Prosecutor appointed under the said Code.

Provision as to extradition.

14. (*1*) The offences under this Act shall be deemed to have been included as extraditable offences and provided for in all extradition treaties made by India with any other State and which extend to and are binding on India on the date of commencement of this Act.

(*2*) In the absence of a bilateral extradition treaty, the offences under this Act shall be extraditable offences between India and other State on the basis of reciprocity.

34 of 1962.

(*3*) For the purposes of application of the provisions of the Extradition Act, 1962 to the offences under this Act, any ship registered in other State shall, at any time while that ship is operating, be deemed to be within the jurisdiction of that other State whether or not it is for the time being also within the jurisdiction of any other State.

Protection of action taken in good faith.

15. (*1*) No suit, prosecution or other legal proceedings shall lie against an authorised personnel for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act.

(*2*) No suit or other legal proceeding shall lie against the Central Government or any State Government for any damage caused or likely to be caused for anything which is in good faith done or intended to be done in pursuance of the provisions of this Act.

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

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PART IV

Reprints from the Government of India Gazette.

———

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 30*th March,* 2026/*Chaitra* 9, 1948 (*Saka*)

The following Act of Parliament received the assent of the President on the 30th March, 2026 and is hereby published for general information:—

THE FINANCE ACT, 2026
(No. 4 of 2026)

[30*th March*, 2026]

An Act to give effect to the financial proposals of the Central Government for the financial year 2026-27.

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

CHAPTER I
"Preliminary"

1. (*1*) This Act may be called the Finance Act, 2026. Short title and commencement.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 129, clause (b) of section 152 and section 156 shall come into force on the 1st day of April, 2026;

(*b*) sections 153 to 155 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax under Act 43 of 1961.

2. (*1*) Subject to the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*), for the assessment year commencing on the 1st day of April, 2026, income-tax shall be charged under the provisions of the Income-tax Act, 1961 (herein referred to as the said Act) at the rates specified in Part I-A of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*)(*a*) Where an assessee as specified in column B of the Table below, has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to the total income, and the total income exceeds the maximum amount not chargeable to income-tax as specified in column C of the said Table, in respect of the said assessee, the net agricultural income shall be taken into account, only for the purpose of charging income-tax in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-A of the First Schedule applies or to whom Sl. No. 4 applies.	Rs. 2,50,000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the previous year.	Rs. 3,00,000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year.	Rs. 5,00,000.
4.	Assessee whose income is chargeable to tax under section 115BAC(*1A*) of the said Act.	Rs. 4,00,000.

(*b*) For the purposes of clause (*a*), the income-tax chargeable shall be computed as per the following formula:—

Zo = Xo–Yo

where,—

Zo = the income-tax chargeable for the purposes of clause (*a*);

Xo = the amount of income-tax determined in respect of the Aggregate Income (AIo) at the rates specified in Paragraph A of Part I-A of the First Schedule or sub-section (*1A*) of section 115BAC of the said Act, as if such AIo were the total income; and

Yo = the amount of income-tax determined in respect of the net agricultural income increased by a sum as specified in column C of the Table mentioned in clause (*a*) at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIo) = Total income + Net agricultural income.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act apply, the tax chargeable shall be determined—

(*i*) as provided in that Chapter or that section; and

(*ii*) with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) For the purposes of sub-section (*3*),—

(*a*) the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part I-A of the First Schedule, except in case of—

(*i*) a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the said Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of income-tax computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such income-tax.

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI,	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.;

A	B	C	D
	115BBJ, 115E, 115JB or 115JC.	(*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, not having any income under section 115AD of the said Act and not having any income chargeable to tax under section 115BAC(*1A*) of the said Act.	(*iii*) where the total income exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income exceeds Rs. 5,00,00,000, at the rate of thirty-seven per cent.
2.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act, having any income under section 115AD of the said Act, and not having any income chargeable to tax under section 115BAC(*1A*) of the said Act.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 5,00,00,000, at the rate of thirty-seven per cent.; (*v*) where the total income [including dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act] exceeds Rs. 2,00,00,000, but is not covered in clauses (*iii*) and (*iv*), at the rate of fifteen per cent.;

A	B	C	D
			(*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 115AD(*1*)(*b*) of the said Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of fifteen per cent.
4.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or 115BAE of the said Act.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs.10,00,00,000, at the rate of seven per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of twelve per cent.

A	B	C	D
5.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every firm or local authority.	Where the total income exceeds Rs. 1,00,00,000, at the rate of twelve per cent.
6.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or 115BAB of the said Act.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of seven per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of twelve per cent.
7.	115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC.	Every company, other than a domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of two per cent.; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of five per cent.

A	B	C	D
8.	115BBE (*1*)(*i*).	Any assessee.	Twenty-five per cent.
9.	115BAA or 115BAB.	Every domestic company.	Ten per cent.
10.	115BAC (*1A*).	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of fifteen per cent.; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000, at the rate of twenty-five per cent.; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000, but is not covered in clause (*iii*) at the rate of fifteen per cent.; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C	D
11.	115BAC (*1A*).	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of ten per cent.; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of fifteen per cent.
12.	115BAD or 115BAE.	Every co-operative society resident in India.	Ten per cent.
13.	115AD (*1*)(*a*).	Specified fund, referred to in clause (*c*) of the *Explanation* to section 10(*4D*) of the said Act, whose income includes any income under section 115AD(*1*)(*a*) of the said Act.	No surcharge on income-tax computed on that part of income as referred to in section 115AD(*1*)(*a*) of the said Act.

(*5*) For the purposes of sub-section (*4*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under sub-section (*1A*) of section 115BAC or section 115JB or section 115JC of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

To = Ro + So

where,—

To = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Ro = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

So = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*4*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	Rs. 2,00,00,000.
		Rs. 2,00,00,000.	Rs. 5,00,00,000.
		Rs. 5,00,00,000.	-
2.	Person specified against Sl. No. 3 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	-

A	B	C	D
3.	Person specified against Sl. No. 4 in column C.	Rs. 1,00,00,000.	Rs. 10,00,00,000.
		Rs. 10,00,00,000.	-
4.	Person specified against Sl. No. 5 in column C.	Rs. 1,00,00,000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	Rs. 1,00,00,000.	Rs. 10,00,00,000.
		Rs. 10,00,00,000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	Rs. 50,00,000.	Rs. 1,00,00,000.
		Rs. 1,00,00,000.	Rs. 2,00,00,000.
		Rs. 2,00,00,000.	-

(*6*) The amount of income-tax as specified in sub-sections (*1*) to (*5*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*7*) For the purposes of this section and Parts I-A and IV-A of the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the said Act for the assessment year commencing on the 1st day of April, 2026, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

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

(*c*) all other words and expressions used in this section and Parts I-A and IV-A of the First Schedule but not defined in this sub-section and defined in the said Act shall have the meanings, respectively, assigned to them in said Act.

Income-tax under Act 30 of 2025.

3. (*1*) Subject to the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*), for the tax year commencing on the 1st day of April, 2026, income-tax shall be charged under the provisions of the Income-tax Act, 2025 (herein referred to as the said Act) at the rates specified in Part I-B of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*)(*a*) Where an assessee as specified in column B of the Table below, has, in the tax year, any agricultural net income exceeding ₹ 5000, in addition to the total income, and the total income exceeds the maximum amount not chargeable to income-tax as specified in column C of the said Table, in respect of the said assessee, the net agricultural income shall be taken into account only for the purpose of charging income-tax in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-B of the First Schedule applies or to whom Sl. No. 4 applies.	₹ 250000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the tax year.	₹ 300000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year.	₹ 500000.
4.	Assessee whose income is chargeable to tax under section 202 of the said Act.	₹ 400000.

(*b*) For the purposes of clause (*a*), the income-tax chargeable shall be computed as per the following formula:—

Zn = Xn – Yn

where,—

Zn = the income-tax chargeable for the purposes of clause (*a*);

Xn = the amount of income-tax determined in respect of the Aggregate Income (AIn) at the rates specified in Paragraph A of Part I-B of the First Schedule or section 202 of the said Act, as if such AIn were the total income; and

Yn = the amount of income-tax determined in respect of the net agricultural income increased by a sum as specified in column C of the Table mentioned in clause (*a*) at the rates specified in the said Paragraph A or section 202 of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIn) = Total income + Net agricultural income.

(*3*) In cases to which the provisions of Part A, B, C or D of Chapter XIII or section 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act apply, the tax chargeable shall be determined—

(*i*) as provided in that Chapter or that section; and

(*ii*) with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be.

(*4*) For the purposes of sub-section (*3*),—

(*a*) the amount of income-tax computed in accordance with the provisions of section 196, 197 or 198 of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part I-B of the First Schedule, except in case of—

(*i*) a domestic company whose income is chargeable to tax under section 200 or 201 of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in section 2(*77*)(*g*) of the said Act whose income is chargeable to tax under section 202 of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 203 or 204 of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of income-tax computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such income-tax.

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income exceeds ₹ 50000000, at the rate of 37%.

A	B	C	D
2.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 50000000, at the rate of 37%; (*v*) Where the total income [including dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000, but is not covered in clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act the rate of surcharge on the income-tax calculated on that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C	D
3.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
4.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 203 or 204 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
5.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
6.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every domestic company except such domestic company whose income is chargeable to tax under section 200 or 201 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
7.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.
8.	195(*1*)(*i*).	Any assessee.	25%.
9.	200 or 201.	Every domestic company.	10%.
10.	202.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the

A	B	C	D
		(*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in clause (*iii*), at the rate of 15%; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
11.	202.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
12.	203 or 204.	Every co-operative society resident in India.	10%.
13.	210(*1*) [Table: Sl. No. 1].	Specified fund, referred to in Schedule VI [Note 1(*g*)] of the said Act, whose income includes any income under section 210(*1*) [Table: Sl. No. 1] of the said Act.	No surcharge on income-tax computed on that part of income as referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act.

(*5*) For the purposes of sub-section (*4*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Tn = Rn + Sn

where,—

Tn = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Rn = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

Sn = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*4*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Person specified against Sl. No. 3 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	-
3.	Person specified against Sl. No. 4 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Person specified against Sl. No. 5 in column C.	₹ 10000000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	-

(*6*) In cases in which tax has to be charged and paid under section 69 or section 170(*5*) or section 352 of the said Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of 12% of such tax.

(*7*) In cases in which tax has to be deducted under the sections as specified in column B of the Table below, the deductions shall be made at the rates specified in column C of the said Table, in respect of the persons specified in column D of the said Table, and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column E of the said Table, of such tax.

TABLE

Sl. No.	Section under which tax has to be deducted	Rates on which deduction is to be made	Person in respect of which deduction has to be made	Rate of surcharge
A	B	C	D	E
1.	(*i*) 393(*1*) [Table: Sl. Nos. 1(*i*) and 5]; (*ii*) 393(*2*) [Table: Sl. Nos. 7, 8, 9 and 17]; and (*iii*) 393(*3*) [Table: Sl. Nos. 1, 2 and 3], at the rates in force.	Rates specified in Part II of the First Schedule.	Person to whom the section as specified in column B applies.	Calculated in cases wherever prescribed, in the manner as provided in Part II of the First Schedule.
2.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act,	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%;

A	B	C	D	E
			being a non-resident, except in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act or where the income of the person is chargeable to tax under section 202 of the said Act.	(*iii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 50000000, at the rate of 37%.
3.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, where the income of the person is chargeable to tax under section 202 of the said Act except in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, at the rate of 25%.

A	B	C	D	E
4.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, in case of deduction on dividend income under section 393(*2*) [Table: Sl. Nos. 15 and 16] of the said Act.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.
5.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.

A	B	C	D	E
6.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Every co-operative society, being a non-resident.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 12%.
7.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and (*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].	Rates specified in sections referred to in column B.	Every firm, being a non-resident.	Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 12%.
8.	(*i*) 392(*7*); (*ii*) 393(*1*) [Table: Sl. Nos. 1(*ii*), 2, 3, 4, 6, 7, 8(*i*), 8(*ii*), 8(*iv*), 8(*v*) and 8(*vi*)]; (*iii*) 393(*2*) [Table: Sl. Nos. 1 to 6, 10, 11 to 14, 15 and 16]; and	Rates specified in sections referred to in column B.	Every company, other than a domestic company.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%;

A	B	C	D	E
	(*iv*) 393(*3*) [Table: Sl. Nos. 4 to 7].			(*ii*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 5%.

(*8*) In cases in which tax has to be collected under section 393(*1*) [Table: Sl. No. 8(*iv*). Note 2, Sl. No. 8(*iv*). Note 6 and Sl. No. 8(*vi*). Note 6] and 393(*3*) [Table: Sl. No. 1. Note 2 and Sl. No. 2. Note 2] of the said Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*9*) In cases as specified in column B of the Table below, in which tax has to be collected under section 394(*1*) of the said Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates specified in column C of the said Table, of such tax.

TABLE

Sl. No.	Person, in respect of which collection has to be made	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, except in case where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 50000000, at the rate of 37%.

A	B	C
2.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 20000000, at the rate of 25%.
3.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection, exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000, at the rate of 15%.
4.	Every co-operative society, being a non-resident.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 100000000, at the rate of 12%.
5.	Every firm, being a non-resident.	Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000, at the rate of 12%.

A	B	C
6.	Every company, other than a domestic company.	(*i*) Where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ₹ 100000000, at the rate of 5%.

(*10*) Subject to the provisions of sub-section (*14*), in cases in which,—

(*i*) income-tax has to be charged under section 316(*5*), 317(*2*), 318, 319 or 320(*2*) of the said Act;

(*ii*) income-tax has to be deducted from, or paid on, income chargeable under the head "Salaries" under section 392 (other than sub-section (*7*) of the said section) of the said Act;

(*iii*) income-tax has to be deducted under section 393(*1*) [Table: Sl. No. 8(*iii*)] of the said Act; or

(*iv*) the "advance tax" payable under Chapter XIX-C of the said Act has to be computed at the rate or rates in force,

such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein.

(*11*) For the purposes of sub-section (*10*), in cases to which the provisions of Part A, B, C or D of Chapter XIII or sections 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section and sub-sections (*10*), (*12*) and (*13*) or the rates as specified in that Chapter or section, as the case may be.

(*12*) For the purposes of sub-sections (*10*) and (*11*),—

(*a*) the amount of "advance tax" computed in accordance with the provisions of section 196, 197 or 198 of the said Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph F of Part III of the First Schedule, except in case of,—

(*i*) a domestic company whose income is chargeable to tax under section 200 or 201 of the said Act;

(*ii*) an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in section 2(*77*)(*g*) of the said Act whose income is chargeable to tax under section 202 of the said Act; or

(*iii*) a co-operative society resident in India, whose income is chargeable to tax under section 203 or 204 of the said Act;

(*b*) in respect of income chargeable to tax under the section as specified in column B of the Table below, in the case of a person as specified in column C of the said Table, the amount of "advance tax" computed shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column D of the said Table, of such "advance tax".

TABLE

Sl. No.	Section	Person	Rate of surcharge
A	B	C	D
1.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not having any income under section 210 of the said Act, and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income exceeds ₹ 50000000, at the rate of 37%.
2.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	(*i*) Every individual; or (*ii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iii*) body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, having any income under section 210 of the said Act and not having any income chargeable to tax under section 202 of the said Act.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%;

A	B	C	D
			(*iv*) where the total income [excluding dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income [including dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act] exceeds ₹ 20000000, but is not covered in clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes any dividend income or short-term or long-term capital gains as referred to in section 210(*1*) [Table: Sl. Nos. 2 to 5] of the said Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
4.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every co-operative society except such co-operative society whose income is chargeable to tax under section 203 or 204 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.

A	B	C	D
5.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
6.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every domestic company except such domestic company whose income is chargeable to tax under section 200 or 201 of the said Act.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
7.	193, 194, 199, 206, 207, 208, 209, 210, 211, 214, 218 or 334.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.
8.	195(*1*)(*i*).	Any assessee.	25%.
9.	200 or 201.	Every domestic company.	10%.
10.	202.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%;

A	B	C	D
			(*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in clause (*iii*), at the rate of 15%; (*v*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
11.	202.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
12.	203 or 204.	Every co-operative society resident in India.	10%.
13.	210(*1*) [Table: Sl. No. 1].	Specified fund, referred to in Schedule VI [Note 1(*g*)] of the said Act, whose income includes any income under section 210(*1*) [Table: Sl. No. 1] of the said Act.	No surcharge on advance tax computed on that part of income as referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act.

(*13*) For the purposes of sub-section (*12*), in respect of the persons mentioned in column B of the Table below, having total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and such income exceeds the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the amount determined as per the following formula:—

Ta = Ra + Sa

where,—

Ta = the total amount beyond which the total amount payable as "advance tax" on total income chargeable to tax under section 202, 206(*1*) or 206(*2*) of the said Act, as the case may be, and surcharge thereon shall not exceed;

Ra = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table below; and

Sa = the total income – amount as specified in column C of the said Table.

TABLE

Sl. No.	Person specified in Table below clause (*b*) of sub-section (*12*)	Amount	Amount
A	B	C	D
1.	Persons specified against Sl. Nos. 1 and 2 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Person specified against Sl. No. 3 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	-
3.	Person specified against Sl. No. 4 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Person specified against Sl. No. 5 in column C.	₹ 10000000.	-
5.	Persons specified against Sl. Nos. 6 and 7 in column C.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
6.	Persons specified against Sl. Nos. 10 and 11 in column C.	₹ 5000000.	₹ 10000000.
		₹ 10000000.	₹ 20000000.
		₹ 20000000.	-

(*14*)(*a*) Where an assessee, as specified in column B of the Table below, has, in the tax year, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any net agricultural income exceeding ₹ 5000 in addition to the total income, which exceeds the maximum amount not chargeable to income-tax, as specified in column C of the said Table, in respect of the said assessee, then, in

charging income-tax under section 317(*2*) or 318 or 319 or 320(*2*) of the said Act or in computing the "advance tax" payable under Chapter XIX-C of the said Act, at the rate or rates in force, the net agricultural income shall be taken into account, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income.

TABLE

Sl. No.	Assessee	Maximum amount not chargeable to income-tax
A	B	C
1.	(*i*) Every individual other than the individual referred to in Sl. No. 2 or 3; or (*ii*) Hindu undivided family; or (*iii*) association of persons or body of individuals, whether incorporated or not; or (*iv*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being an assessee to which Paragraph B, C, D or E of Part I-B of the First schedule applies or to whom Sl. No. 4 applies.	₹ 250000.
2.	Every individual, being a resident in India, who is of the age of sixty or more but less than eighty years at any time during the tax year.	₹ 300000.
3.	Every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year.	₹ 500000.
4.	Assessee whose income is chargeable to tax under section 202 of the said Act.	₹ 400000.

(*b*) For the purposes of clause (*a*), the income-tax or, as the case may be, "advance tax" chargeable shall be computed as per the following formula:—

$$Za = Xa - Ya$$

where,—

Za = the income-tax or, as the case may be, "advance tax" chargeable for the purposes of clause (*a*);

Xa = the amount of income-tax or "advance tax" determined in respect of the Aggregate Income (AIa) at the rates specified in Paragraph A of Part III of the First Schedule or section 202 of the said Act, as if such AIn were the total income; and

Ya = the amount of income-tax or "advance tax" determined in respect of the net agricultural income increased by a sum as specified in column C of the Table in clause (*a*) at the rates specified in the said Paragraph A or section 202 of the said Act, as if the net agricultural income as so increased were the total income;

Aggregate Income (AIa) = Total income + Net agricultural income.

(*c*) The amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section or Paragraph F [(Table 1: Sl. Nos. 1 and 2) and (Table 2: Sl. Nos. 1 and 2)] of Part III of the First Schedule.

(*15*) The amount of income-tax as specified in sub-sections (*1*) to (*5*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of 4% of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*16*) The amount of income-tax as specified in sub-sections (*6*) to (*14*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of 4% of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*17*) The provisions of sub-section (*16*) shall not apply—

(*i*) to cases in which tax is to be deducted or collected under the sections of the said Act mentioned in sub-sections (*7*), (*8*) and (*9*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India;

(*ii*) in respect of income-tax as specified in sub-sections (*10*) to (*13*), calculated on income, referred to in section 210(*1*) [Table: Sl. No. 1] of the said Act, of specified fund referred to in Schedule VI [Note 1(*g*)] of the said Act.

(*18*) For the purposes of this section and Parts I-B, II, III and IV-B of the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the said Act, for the tax year commencing on the 1st April, 2026, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

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

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

(*d*) all other words and expressions used in this section and Parts I-B, II, III and IV-B of the First Schedule but not defined in this sub-section and defined in the said Act shall have the meanings, respectively, assigned to them in the said Act.

CHAPTER III

DIRECT TAXES

A.— Income-tax under the Income-tax Act, 1961

Amendment of section 92CA.

4. In section 92CA of the Income-tax Act, 1961 (hereafter in this Part referred to as the Income-tax Act), after sub-section (*3A*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 2007, namely:— 43 of 1961.

"(*3AA*). Notwithstanding anything contained in any judgment, order or decree of any court, for the purposes of making order under sub-section (*3*), the calculation of sixty days shall be made and shall always be deemed to have been made in the following manner, namely:—

(*a*) where the period of limitation expires on 31st of March of any year (not being a leap year), the order under sub-section (*3*) may be made up to the 30th of January of that year;

(*b*) where the period of limitation expires on 31st of March of any year (being a leap year), the order under sub-section (*3*) may be made up to the 31st of January of that year;

(*c*) where the period of limitation expires on 31st of December of any year, the order under sub-section (*3*) may be made up to the 1st of November of that year.".

Amendment of section 139.

5. In section 139 of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) in sub-section (*1*), for *Explanation* 2, the following *Explanation* shall be substituted and shall be deemed to have been substituted, namely:—

'*Explanation* 2.—For the purposes of this sub-section, "due date" in respect of the persons mentioned in column B of the Table below, subject to the conditions as mentioned in column C of the said Table, shall be the due date of assessment year as mentioned in column D thereof:—

TABLE

Sl. No.	Person	Conditions	Due date
A	B	C	D
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E apply.	30th November.
2.	(*i*) Company; (*ii*) Assessee (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force; (*iii*) partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E do not apply.	31st October.

A	B	C	D
3.	(*i*) Assessee having income from profits and gains of business or profession whose accounts are not required to be audited under this Act or under any other law for the time being in force; (*ii*) partner of a firm whose accounts are not required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if section 5A applies to such spouse).	Where the provisions of section 92E do not apply.	31st August.
4.	Any other assessee.		31st July.';

(*b*) for sub-section (*5*), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—

"(*5*) If any person, having furnished a return under sub-section (*1*) or sub-section (*4*), discovers any omission or any wrong statement therein, he may, subject to the provisions of section 234-I, furnish a revised return at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.";

(*c*) in sub-section (*8A*),—

(*i*) in the first proviso, in item (*i*), after the words "return of a loss", the words "except in a case referred to in the sixth proviso" shall be inserted;

(*ii*) in the third proviso, in item (*b*), after the words "in his case", the words "except in a case referred to in the eighth proviso" shall be inserted;

(*iii*) in the sixth proviso, after the words "return of income", the words "or such updated return has the effect of reducing the loss" shall be inserted;

(*iv*) after the seventh proviso, the following proviso shall be inserted, namely:—

"Provided also that an updated return may be furnished by a person for the relevant assessment year in pursuance of a notice under section 148 within such period as specified in the said notice and in such a case, the assessee shall be precluded from filing return in pursuance of the said notice in any other manner.".

Amendment of section 140B.

6. In section 140B of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"(*3A*) Where an updated return is filed in pursuance of a notice issued under section 148 within the period specified in the said notice, the additional income-tax payable under sub-section (*3*) shall be increased by a further sum of ten per cent. of the aggregate of tax and interest payable, as determined in sub-section (*1*) or sub-section (*2*), as the case may be.".

Amendment of section 144B.

7. In section 144B of the Income-tax Act, in sub-section (*6*), in clause (*i*), in sub-clause (*b*), for the words "by affixing digital signature", the words "by way of an electronic communication" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2022.

Amendment of section 144C.

8. In section 144C of the Income-tax Act,—

(*a*) after sub-section (*4*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*4A*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*4*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed and shall always be deemed to have been governed by the provisions of sub-section (*4*).";

(*b*) after sub-section (*4A*) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*4B*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153B, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*4*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153B, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed and shall always be deemed to have been governed by the provisions of sub-section (*4*).";

(*c*) after sub-section (*13*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*13A*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*13*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153, time period available for the Assessing Officer under sub-section (*13*) to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed and shall always be deemed to have been governed by the provisions of sub-sections (*12*) and (*13*).";

(*d*) after sub-section (*13A*) as so inserted, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*13B*) Notwithstanding anything contained in any judgment, order or decree of any court, or section 153B, for the removal of doubts, it is hereby clarified for the purposes of sub-section (*13*) that where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 153B, time period available for the Assessing Officer under sub-section (*13*) to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed and shall always be deemed to have been governed by the provisions of sub-sections (*12*) and (*13*).".

Insertion of new section 147A.

9. After section 147 of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

Assessing Officer for purposes of sections 148 and 148A.

"147A. Notwithstanding anything contained in any judgment, order or decree of any court or in section 151A or in any scheme framed thereunder, for the removal of doubts, it is hereby clarified that the Assessing Officer for the purposes of sections 148 and 148A shall mean and shall always be deemed to have meant to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in sub-section (*3*) of section 144B.".

Amendment of section 148.

10. In section 148 of the Income-tax Act, in sub-section (*1*), after the words "specified in the notice,", the words "not being less than thirty days from the date of such notice but" shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026.

Substitution of new section for section 150.

11. For section 150 of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 2026, namely:—

Provision for cases where assessment is in pursuance of an order on appeal, etc.

"150. (*1*) Notwithstanding anything contained in section 149, the notice under section 148 may be issued at any time for the purpose of making an assessment or reassessment or recomputation, in consequence of, or to give effect to, any finding or direction contained in an order passed by—

(*a*) any authority in any proceeding under this Act by way of appeal, reference or revision; or

(*b*) a court in any proceeding under this Act or any other law.

(*2*) The provisions of sub-section (*1*) shall not apply in any case where the assessment or reassessment or recomputation as is referred to in that sub-section relates to an assessment year in respect of which an assessment or reassessment or recomputation could not have been made, by reason of any other provision limiting the time within which any action for assessment or reassessment or recomputation may be taken, at the time when,—

(*a*) the order which was the subject matter of the appeal, reference or revision, as the case may be, was made; or

(*b*) the proceedings relating to assessment or reassessment or recomputation under this Act (other than those proceedings which have culminated in an order), which was the subject matter before the Court, was initiated.

(*3*) For the purposes of sub-section (*1*), notice under section 148 shall be issued within a period of three months from the end of the quarter in which the certified copy of the order of the authority or the Court, as the case may be, is received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 153.

12. In section 153 of the Income-tax Act, after sub-section (*9*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2009, namely:—

"(*10*) Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified that in terms of provisions of sub-sections (*1*) to (*4*), the draft of the proposed order of assessment referred to in sub-section (*1*) of section 144C shall be made, and shall always be deemed to have been made, at any time up to the time limit of assessment, reassessment or recomputation referred to in the said sub-sections.".

Amendment of section 153B.

13. In section 153B of the Income-tax Act, after sub-section (*1*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2009, namely:—

"(*1A*) Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified that in terms of provisions of this section, the draft of the proposed order of assessment referred to in sub-section (*1*) of section 144C shall be made, and shall always be deemed to have been made, at any time up to the time limit of assessment, reassessment or recomputation referred to in this section.".

Amendment of section 220.

14. In section 220 of the Income-tax Act, in sub-section (*2*), after the third proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"Provided also that in respect of any assessment made under section 143 or reassessment made under section 147 on or after the 1st day of April, 2027, no interest shall be charged under this sub-section in respect of any demand raised on account of penalty levied under section 270A—

(*a*) up to the date of passing of the order under section 250;

(*b*) up to the date of passing of the order under section 254, where the assessment or reassessment has been made in pursuance to directions issued by the Dispute Resolution Panel under section 144C.".

Amendment of section 222.

15. In section 222 of the Income-tax Act, in sub-section (*1*), clause (*c*) shall be omitted and shall be deemed to have been omitted with effect from the 30th day of March, 2026.

Insertion of new section 234-I.

16. After section 234H of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted, with effect from the 1st day of March, 2026, namely:—

Fee for furnishing revised return of income.

"234-I. Without prejudice to the provisions of this Act, where any person furnishes a return of income under sub-section (*5*) of section 139, beyond nine months but before twelve months from the end of the relevant assessment year, he shall pay by way of a fee,—

(*a*) a sum of one thousand rupees, if the total income of such person does not exceed five lakh rupees;

(*b*) a sum of five thousand rupees, in any other case.".

Amendment of section 245.

17. In section 245 of the Income-tax Act, in sub-section (*1*), after the words "under this Act", the words and figures "or the Income-tax Act, 2025" shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026. 30 of 2025.

Amendment of section 245MA.

18. In section 245MA of the Income-tax Act, in sub-section (*2*), for the words "waive any penalty imposable", the words "waive any penalty imposed or imposable" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Amendment of section 254.

19. In section 254 of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 30th day of March, 2026, namely:—

"(*3A*) For the purposes of sub-section (*3*), where any order is passed under this section on or after the 1st day of October, 2026, the Appellate Tribunal shall send a copy of the order to the jurisdictional Principal Commissioner or Commissioner electronically on the designated portal designed by the Director General or Principal Director General and the provisions relating to time limits under this Act for any appeal, reference or revision shall apply accordingly.".

Amendment of section 270A.

20. In section 270A of the Income-tax Act, after sub-section (*11*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of March, 2026, namely:—

"(*11A*) Where additional income-tax is paid in accordance with sub-section (*3A*) of section 140B, the income on which such additional income-tax is paid shall not form the basis of imposition of penalty under this section.".

Amendment of section 270AA.

21. In section 270AA of the Income-tax Act, for sub-sections (*1*) to (*3*), the following sub-sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*1*) An assessee may make an application to the Assessing Officer to grant immunity from imposition or, as the case may be, waiver of penalty under section 270A and immunity from initiation of proceedings under section 276C or section 276CC, if he fulfils the following conditions, namely:—

(*a*) the tax and interest payable as per the order of assessment under sub-section (*3*) of section 143 or reassessment under section 147 has been paid within the period specified in the notice of demand;

(*b*) where penalty has been levied or, as the case may be, leviable under the circumstances referred to in sub-section (*9*) of section 270A, additional income-tax amounting to one hundred per cent. of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty; and

(*c*) no appeal has been filed against the order referred to in clauses (*a*) and (*b*).

(*2*) An application referred to in sub-section (*1*) shall be made within one month from the end of the month in which the order referred to in clause (*a*) and clause (*b*) of the said sub-section has been received by the assessee, in such form and verified in such manner, as may be prescribed.

(*3*) The Assessing Officer shall, on fulfilment of the conditions specified in sub-section (*1*) and after the expiry of the period of filing the appeal as specified in clause (*b*) of sub-section (*2*) of section 249, grant immunity from imposition or, as the case may be, waiver of penalty under section 270A and initiation of proceedings under section 276C or section 276CC.

(*3A*) No immunity or, as the case may be, waiver under sub-section (*3*) shall be granted where any proceedings has been initiated under Chapter XXII.".

Amendment of section 274.

22. In section 274 of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) in sub-section (*1*), after the words "a reasonable opportunity of being heard", the words "by way of a show cause notice to that effect" shall be inserted and shall be deemed to have been inserted;

(*b*) after sub-section (*3*), the following sub-sections shall be inserted and shall be deemed to have been inserted, namely:—

"(*4*) Notwithstanding anything contained in any other provision of this Act, where any draft of the proposed order of assessment under section 144C or assessment under section 143 or reassessment under section 147 is made on or after 1st April, 2027 in respect of the assessment year 2026-2027 or any earlier assessment year,—

(*a*) the penalty under section 270A, if any, shall constitute part of such draft assessment or shall be imposed as a part of such order of assessment or reassessment, as the case may be; and

(*b*) the reference to the assessment order or the penalty order under section 270A in any of the provisions of this Act shall take reference to such order of assessment or reassessment, as the case may be.

(*5*) Where the approval of the Joint Commissioner is taken for passing of an order of assessment or reassessment on or after the 1st April, 2027, such approval shall also be deemed to be the approval for the imposition of penalty under section 270A, if any, constituting part of such order of assessment or reassessment.".

Amendment of section 275A.

23. In section 275A of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the marginal heading, the following marginal heading shall be substituted and shall be deemed to have been substituted, namely:—

"Contravention of order made during search action.";

(*b*) for the words "rigorous imprisonment which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted.

Amendment of section 275B.

24. In section 275B of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the marginal heading, the following marginal heading shall be substituted and shall be deemed to have been substituted, namely:—

"Failure to afford facility for inspection of books of account during search.";

(*b*) for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to six months, or with fine, or with both" shall be substituted and shall be deemed to have been substituted.

Amendment of section 276.

25. In section 276 of the Income-tax Act, for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Substitution of new sections for sections 276B, 276BB, 276C, 276CC, 276CCC and 276D.

26. For sections 276B, 276BB, 276C, 276CC, 276CCC and 276D of the Income-tax Act, the following sections shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

Failure to pay tax to credit of Central Government under Chapter XII-D or XVII-B.

"276B. If a person fails to—

(*a*) pay to the credit of the Central Government, the tax deducted at source by him as required by or under the provisions of Chapter XVII-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—

(*i*) the proviso to sub-section (*1*) of section 194S in relation to consideration for transfer of virtual digital asset, excluding such consideration which is wholly in kind; or

(*ii*) sub-section (*2*) of section 194BA in relation to winnings, excluding such winnings which are wholly in kind,

he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case:

Provided that the provisions of this section shall not apply, if the payment referred to in clause (*a*) has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement for such payment under sub-section (*3*) of section 200.

Failure to pay tax collected at source.

276BB. If a person fails to pay to the credit of the Central Government, the tax collected by him as required under the provisions of section 206C, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that the provisions of this section shall not apply, if the payment of the tax collected at source has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement under the proviso to sub-section (*3*) of section 206C in respect of such payment.

Wilful attempt to evade tax, etc.

276C. (*1*) If a person wilfully attempts in any manner to evade any tax, penalty or interest chargeable or imposable, or under-reports his income, under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

(*2*) If a person wilfully attempts in any manner to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

Explanation.—For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(*a*) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(*b*) makes or causes to be made any false entry or statement in such books of account or other documents; or

(*c*) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(*d*) causes any other circumstance to exist which shall have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

Failure to furnish returns of income.

276CC. If a person wilfully fails to furnish in due time the return of fringe benefits, which he is required to furnish under sub-section (*1*) of section 115WD, or by notice given under sub-section (*2*) of the said section or section 115WH, or the return of income which he is required to furnish under sub-section (*1*) of section 139, or by notice given under clause (*i*) of sub-section (*1*) of section 142, or section 148, or section 153A, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that a person shall not be proceeded against under this section for failure to furnish in due time the return of fringe benefits under sub-section (*1*) of section 115WD or return of income under sub-section (*1*) of section 139—

(*i*) for any assessment year commencing prior to the 1st day of April, 1975; or

(*ii*) for any assessment year commencing on or after the 1st day of April, 1975, if—

(*a*) the return is furnished by him before the expiry of the assessment year or a return is furnished by him under sub-section (*8A*) of section 139 within the time provided in that sub-section; or

(*b*) the tax payable by such person, not being a company, on the total income determined on regular assessment, as reduced by the advance tax or self-assessment tax, if any, paid before the expiry of the assessment year, and any tax deducted or collected at source, does not exceed ten thousand rupees.

Failure to furnish return of income in search cases.

276CCC. If a person wilfully fails to furnish in due time the return of income, setting forth his undisclosed income for the block period, which he is required to furnish by notice given under clause (*a*) of sub-section (*1*) of section 158BC, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment up to six months, or with fine, or with both, where the amount of tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case:

Provided that no person shall be punishable for any failure under this section in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after the 30th day of June, 1995 but before the 1st day of January, 1997.

Failure to comply with a direction of special audit or valuation.

276D. If a person wilfully fails to comply with a direction issued to him under sub-section (*2A*) of section 142, he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both.".

Amendment of section 277.

27. In section 277 of the Income-tax Act, for clauses (*i*) and (*ii*), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 277A.

28. In section 277A of the Income-tax Act, for the words "rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Amendment of section 278.

29. In section 278 of the Income-tax Act, for clauses (*i*) and (*ii*), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026, namely:—

"(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 278A.

30. In section 278A of the Income-tax Act, with effect from the 1st day of March, 2026,—

(*a*) for the word "rigorous", the word "simple" shall be substituted and shall be deemed to have been substituted;

(*b*) for the word "seven", the word "three" shall be substituted and shall be deemed to have been substituted.

Amendment of section 280.

31. In section 280 of the Income-tax Act, in sub-section (*1*), for the words "imprisonment which may extend to six months, and shall also be liable to fine", the words "simple imprisonment up to one month, or with fine, or with both" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 2026.

Insertion of new section 292BA.

32. After section 292B of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2019, namely:—

Assessments not to be invalid on certain grounds.

"292BA. Notwithstanding anything contained in any judgment, order or decree of any court, for the removal of doubts, it is hereby clarified for the purposes of section 292B that no assessment under any of the provisions of this Act shall be invalid or shall be deemed to have been invalid on the ground of any mistake, defect or omission in respect of quoting of a computer generated Document Identification Number, if the assessment order is referenced by such number in any manner.".

Insertion of new section 292BC.

33. After section 292BB of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:—

Circumstances in which approvals by income-tax authority not to be invalid.

"292BC. Notwithstanding anything contained in this Act or in any judgment, order or decree of any Court, for the removal of doubts, it is hereby clarified that any approval given by an income-tax authority in relation to any assessment, reassessment or recomputation proceedings under this Act shall be deemed to be administrative and supervisory in nature and shall not be invalid or shall not be deemed to be invalid by reason of any insufficiency of the reasons recorded or by reason of any defect in the form or manner of its authentication or communication including whether digital signature have been appended to such approval or not, where such approval is granted electronically.".

Amendment of Second Schedule.

34. In the Second Schedule to the Income-tax Act, with effect from the 30th day of March, 2026,—

(*i*) in rule 4, clause (*c*) shall be omitted and shall be deemed to have been omitted;

(*ii*) in rule 19, for the words "or to arrest", the word "of" shall be substituted and shall be deemed to have been substituted;

(*iii*) Part V shall be omitted and shall be deemed to have been omitted;

(*iv*) in rule 85, the brackets and words "(except arrest and detention)" shall be omitted and shall be deemed to have been omitted;

(*v*) rule 90 shall be omitted and shall be deemed to have been omitted.

B.—Income-tax under the Income-tax Act, 2025

Amendment of section 2.

35. In section 2 of the Income-tax Act, 2025 (hereafter in this Part referred to as the Income-tax Act), 30 of 2025.—

(*a*) for clause (*32*), the following clause shall be substituted, namely:—

'(*32*) "co-operative society" means a co-operative society registered under the Co-operative Societies Act, 1912, or the Multi-State Co-operative Societies Act, 2002, or under any other law in force in any State or Union territory for the registration of co-operative societies;';

2 of 1912.
39 of 2002.

(*b*) in clause (*40*),—

(*A*) sub-clause (*f*) shall be omitted;

(*B*) in the first long line below sub-clause (*f*) as so omitted, for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

'(*v*) any advance or loan between two group entities, where,—

(*A*) one of the group entities is a "Finance Company" or a "Finance Unit";

(*B*) the other group entity to the transaction is located in a country or territory outside India; and

(*C*) the parent entity or the principal entity of such group is listed on the stock exchange in a country or territory outside India,

for the purposes of items (*B*) and (*C*), the country or territory outside India shall be specified by the Central Government, by notification,';

(*c*) in the second long line below sub-clause (*v*), in sub-clause (*E*), for item (*II*), the following items shall be substituted, namely:—

'(*II*) "group entity" shall have the same meaning as assigned to the expression "group entities" in clause (*m*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Authority (Payment Services) Regulations, 2024 made under the International Financial Services Centres Authority Act, 2019;

50 of 2019.

(*III*) "parent entity" or "principal entity" in relation to one or more other group entities, shall be an entity of which other group entities are subsidiary and such entity,—

(*a*) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiaries; or

(*b*) controls the composition of the Board of Directors;'.

Amendment of section 7.

36. In section 7 of the Income-tax Act, in sub-section (*2*), in clause (*a*), for the brackets and letter "(*f*)", the brackets and letter "(*e*)" shall be substituted.

Amendment of section 21.

37. In section 21 of the Income-tax Act, in sub-section (*5*), for the words "*nil* for", the words "*nil* up to" shall be substituted.

Amendment of section 22.

38. In section 22 of the Income-tax Act, in sub-section (*2*), for the word, brackets, figure and letter "sub-section (*1*)(*b*)", the words, brackets, figure and letters "sub-section (*1*)(*b*) and (*c*)" shall be substituted.

Amendment of section 29.

39. In section 29 of the Income-tax Act, in sub-section (*1*), for clause *(e*), the following clause shall be substituted, namely:—

"(*e*) the amount of contribution received from an employee to which the provisions of section 2(*49*)(*o*) apply, if it is credited by the assessee to the account of the employee in the relevant fund or funds, on or before the due date of filing of return of income under section 263(*1*) for the tax year.".

Amendment of section 58.

40. In section 58 of the Income-tax Act, in sub-section (*11*), in clause (*a*), sub-clause (*i*) shall be omitted.

Amendment of section 66.

41. In section 66 of the Income-tax Act, for clause (*4*), the following clause shall be substituted, namely:—

'(*4*) "commodities transactions tax" and "commodity derivative" shall have the same meanings as respectively assigned to them in Chapter VII of the Finance Act, 2013;'. 17 of 2013.

Amendment of section 69.

42. In section 69 of the Income-tax Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

'(*2*) In respect of capital gains referred to in sub-section (*1*), where a company purchases its own shares or other specified securities in accordance with the provisions of section 68 of the Companies Act, 2013 and the shareholder or holder of other specified securities is a promoter, the aggregate income-tax payable on such capital gains shall be— 18 of 2013.

(*a*) the income-tax payable on such capital gains in accordance with the provisions of this Act; and

(*b*) an additional income-tax in respect of capital gains specified in column B of the Table below, computed at the rate specified in column C or column D of the said Table.

TABLE

Sl. No.	Income	Rate, where the promoter is a domestic company	Rate, where the promoter is other than a domestic company
A	B	C	D
1.	Short-term capital gains referred to in section 196 arising from the transfer of such securities.	2%	10%
2.	Long-term capital gains referred to in section 197 or section 198 arising from the transfer of such securities.	9.5%	17.5%

(*3*) For the purposes of this section,—

(*a*) in the case of a company whose shares are listed on a recognised stock exchange in India, "promoter" shall have the same meaning as assigned to it in regulation 2(*k*) of the Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 made under the Securities and Exchange Board of India Act, 1992; 15 of 1992.

(*b*) in any other case, "promoter" means,—

(*i*) a "promoter" as defined in section 2(*69*) of the Companies Act, 2013; or 18 of 2013.

(*ii*) a person who holds, directly or indirectly, more than 10% of the shareholding in the company;

(*c*) "specified securities" shall have the same meaning as assigned to it in *Explanation* 1 to section 68 of the Companies Act, 2013.'. 18 of 2013.

Amendment of section 70.

43. In section 70 of the Income-tax Act, in sub-section (*1*), for clause (*x*), the following clause shall be substituted, namely:—

"(*x*) by way of redemption, of Sovereign Gold Bond issued by the Reserve Bank of India under the Sovereign Gold Bond Scheme, 2015 or any subsequent Sovereign Gold Bond Scheme, if held by an individual from the date of original issue till maturity;".

Amendment of section 93.

44. In section 93 of the Income-tax Act,—

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

"(*a*) for interest on securities, any reasonable sum paid as commission or remuneration to a banker or any other person for the purpose of realising such interest on behalf of the assessee;";

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

"(*2*) Irrespective of anything contained in sub-section (*1*), in respect of any dividend income or income from units of a Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21) or income from units of a specified company as referred to in section 2(*h*) of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, no deduction shall be allowed.".

58 of 2002.

Amendment of section 99.

45. In section 99 of the Income-tax Act, in sub-section (*2*), for the words, brackets, figures and letters "sub-section (*1*)(*a*)(*i*) or (*b*)", the words, brackets, figures and letters "sub-section (*1*)(*a*)(*ii*) or (*b*)" shall be substituted.

Amendment of section 140.

46. In section 140 of the Income-tax Act, in sub-section (*16*), in clause (*b*), in sub-clause (*ii*), for the word "one", the word "three" shall be substituted.

Amendment of section 147.

47. In section 147 of the Income-tax Act,—

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

"(*2*) Irrespective of anything contained in section 80LA of the Income-tax Act, 1961, the deduction shall be allowed,—

43 of 1961.

(*a*) for an entity mentioned in sub-section (*1*)(*a*),—

(*i*) for twenty consecutive tax years beginning from the relevant tax year; and

(*ii*) in a case, where the tenth year, out of the period of ten consecutive years of deduction allowed under section 80LA(*1*) of the said Act has ended on the 31st March, 2025, for further ten consecutive years from the tax year beginning on the 1st April, 2026; and

(*b*) in the case of an entity mentioned in sub-section (*1*)(*b*), for twenty consecutive tax years out of twenty-five years beginning from the relevant tax year, at the option of an assessee.";

(*b*) for sub-section (*5*), the following sub-sections shall be substituted, namely:—

'(*5*) In respect of any Offshore Banking Unit or any other unit referred in sub-section (*1*), commencing operations on or after the 1st April, 2026, the deduction under sub-section (*1*) shall be available only if such unit is not formed by splitting up or reconstruction or reorganisation or transfer of a business already in existence in India.

(*6*) For the purposes of this section,—

(*a*) "relevant tax year" shall be,—

(*i*) in case of an entity referred to in sub-section (*1*)(*a*), the tax year in which permission under section 23(*1*)(*a*) of the Banking Regulation Act, 1949, or permission or registration under the Securities and Exchange Board of India Act, 1992 or any other relevant law in force was obtained; or

10 of 1949.

15 of 1992.

(*ii*) in case of an entity referred to in sub-section (*1*)(*b*), the tax year in which permission under section 23(*1*)(*a*) of the Banking Regulation Act, 1949, or permission or registration under the Securities and Exchange Board of India Act, 1992, or permission or registration under the International Financial Services Centres Authority Act, 2019 was obtained;

10 of 1949.

15 of 1992.

50 of 2019.

(*b*) "Unit" shall have the same meaning as assigned to it in section 2(*zc*) of the Special Economic Zones Act, 2005;

28 of 2005.

(*c*) "aircraft" and "ship" shall have the meanings respectively assigned to them in Schedule VI (Note 3).'.

Amendment of section 149.

48. In section 149 of the Income-tax Act,—

(*a*) in sub-section (*2*),—

(*i*) in clause (*b*), after the word "oilseeds," wherever it occurs, the words "cotton seed, cattle feed," shall be inserted;

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

"(*d*) in respect of any income derived by the co-operative society from its investments with any other co-operative society by way of—

(*i*) interest; or

(*ii*) dividends,

the whole of such income;";

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

'(*6*) For the purposes of this section,—

(*a*) "consumers' co-operative society" means a society for the benefit of the consumers;

(*b*) "primary agricultural credit society" has the same meaning as assigned to it in Part V of the Banking Regulation Act, 1949; and

10 of 1949.

(*c*) "primary co-operative agricultural and rural development bank" means a society having an area of operation confined to a taluk, the principal object of which is to provide long-term credit for agricultural and rural development activities.'.

Substitution of new section for section 150.

49. For section 150 of the Income-tax Act, the following section shall be substituted, namely:—

Deduction in respect of income of federal co-operative.

'150. (*1*) If the gross total income of an assessee being a federal co-operative, in any tax year, includes any income by way of dividends received from its investment with any company, a deduction shall be allowed from such income, to the extent of the amount which,—

(*a*) has arisen from such investment as recorded in its books of account on or before the 31st January, 2026; and

(*b*) has been distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).

(*2*) The provisions of this section shall not apply to any tax year beginning on or after the 1st April, 2029.

(*3*) For the purposes of this section, "federal co-operative" means a "federal co-operative" as defined in section 3(*k*) of the Multi-State Co-operative Societies Act, 2002 and notified as such by the Central Government.'.

39 of 2002.

Amendment of section 162.

50. In section 162 of the Income-tax Act, in sub-section (*2*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) other units, undertakings, enterprises or business of such assessee, or other person referred to in section 140(*13*) in respect of transactions referred to in Chapter VIII, to which the provisions of section 140(*9*) or (*13*) of this Act or section 80-IA(*8*) or (*10*) of the Income-tax Act, 1961 are applicable.".

43 of 1961.

Amendment of section 164.

51. In section 164 of the Income-tax Act, in clause (*d*), the words and figures "or section 144" shall be omitted.

Amendment of section 165.

52. In section 165 of the Income-tax Act, in sub-section (*7*), the words and figures "under section 144 or" shall be omitted.

Amendment of section 166.

53. In section 166 of the Income-tax Act, for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) Where a reference was made under sub-section (*1*), an order under sub-section (*6*) may be made at any time before one month prior to the month in which period of limitation referred to in section 286 or 296, for making the order of assessment or reassessment or recomputation or fresh assessment, expires and accordingly, where such period expires on—

(*a*) the 31st March of any year, the order under sub-section (*6*) shall be made on or before the 31st January of that year;

(*b*) the 31st December of any year, the order under sub-section (*6*) shall be made on or before the 31st October of that year.".

Amendment of section 169.

54. In section 169 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Irrespective of anything to the contrary contained in section 263, where an income is modified as a result of advance pricing agreement entered into with any person then, such person shall, or any other person being an associated enterprise may,—

(*a*) furnish a return or a modified return in accordance with and limited to the agreement; and

(*b*) the time period for furnishing such return or modified return shall be three months from the end of the month in which the agreement was entered into,

where the tax years relevant for such return or modified return shall be the years covered by such agreement.".

Amendment of section 195.

55. In section 195 of the Income-tax Act, in sub-section (*1*), in the long line, in clause (*i*), for the figures and symbol "60%", the figures and symbol "30%" shall be substituted.

Amendment of section 202.

56. In section 202 of the Income-tax Act, in sub-section (*2*), in clause (*a*), sub-clause (*iii*) shall be omitted.

Amendment of section 203.

57. In section 203 of the Income-tax Act,—

(*a*) in sub-section (*1*), in clause (*a*), in sub-clause (*i*), after the word and figures "section 146", the word and figures "or 150" shall be inserted;

(*b*) after sub-section (*6*), the following sub-section shall be inserted, namely:—

"(*7*) In case of an assessee, being a co-operative society, which has exercised option under sub-section (*5*), the requirements contained in sub-section (*1*) shall be modified to the extent that the deduction under section 149(*2*)(*d*)(*ii*) shall be available to such assessee as does not exceed the amount of dividend distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).".

Amendment of section 204.

58. In section 204 of the Income-tax Act,—

(*a*) in sub-section (*3*), in clause (*a*), in sub-clause (*i*), after the word and figures "section 146", the word and figures "or 150" shall be inserted;

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

"(*5*) In case of an assessee, being a co-operative society, which has exercised option under sub-section (*2*), the requirements contained in sub-section (*3*) shall be modified to the extent that the deduction under section 149(*2*)(*d*)(*ii*) shall be available to such assessee as does not exceed the amount of dividend distributed by it to its members at least one month before the due date for filing the return of income under section 263(*1*).".

Amendment of section 206.

59. In section 206 of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*b*), in sub-clause (*ii*), for the figures and symbol "15%", the figures and symbol "14%" shall be substituted;

(*ii*) in clause (*i*), for sub-clause (*ii*), the following sub-clause shall be substituted, namely:—

"(*ii*) the assessee has not utilised the credit of tax paid under section 115JAA of the Income-tax Act, 1961, in any subsequent tax year ending on or before the 31st March, 2026,"; 43 of 1961.

(*iii*) in clause (*l*), in sub-clause (*iii*), the brackets, words, letters and figures "(Table: Sl. Nos. 1, 3, 4 and 5)" shall be omitted;

(*iv*) clauses (*m*), (*n*), (*o*) and (*p*) shall be omitted;

(*v*) in clause (*q*), in the opening portion, for the word "section", the word "sub-section" shall be substituted;

(*vi*) clause (*r*) shall be omitted;

(*vii*) in clause (*s*), for the words "which this section", the words "which this sub-section" shall be substituted;

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) (*a*) The provisions of this sub-section shall be applicable only to an assessee, being a domestic company, that has exercised the option under section 200(*5*) or section 201(*2*) for a tax year, beginning on or after the 1st April, 2026.

(*b*) Where any amount of credit, in respect of tax paid, was allowed to be carried forward to the assessee under the provisions of section 115JAA of the Income-tax Act, 1961, as on 31st March, 2026,— 43 of 1961.

(*i*) such credit brought forward shall be allowed to be set off in any tax year to the extent of 25% of the tax payable on the total income computed as per the other provisions of this Act for that tax year;

(*ii*) the remaining credit shall be carried forward to the subsequent tax year; and

(*iii*) such carry forward or set off of tax credit shall not be allowed beyond the fifteenth tax year immediately succeeding the tax year in which the tax credit first became allowable under section 115JAA of the Income-tax Act, 1961. 43 of 1961.

(*c*) Where, as a result of any order passed under this Act, tax payable under this Act is decreased or increased, as the case may be, tax credit allowed to be set off under clause (*b*) shall also be decreased or increased, accordingly.

(*d*) In case of conversion of a private company or unlisted public company into a limited liability partnership under the Limited Liability Partnership Act, 2008, the provisions of clauses (*a*) and (*b*) shall not apply to the successor limited liability partnership. 6 of 2009.

(*4*) (*a*) The provisions of this sub-section shall be applicable only to an assessee, being a foreign company.

(*b*) Where, any amount of credit in respect of tax paid was allowed to be carried forward to the assessee under the provisions of section 115JAA of the Income-tax Act, 1961, as on 31st March, 2026,— 43 of 1961.

(*i*) such tax credit shall be carried forward and set off in a tax year, when tax payable on the total income computed as per the provisions of this Act exceeds the minimum alternate tax computed as per provisions of sub-section (*1*);

(*ii*) such set off in respect of brought forward tax credit shall be allowed for any tax year to the extent of the difference between the tax liability on the total income computed as per the other provisions of this Act and the minimum alternate tax for that tax year; and

(*iii*) such carry forward or set off of tax credit shall not be allowed beyond the fifteenth tax year immediately succeeding the tax year in which the tax credit first became allowable under section 115JAA of the Income-tax Act, 1961. 43 of 1961.

(*c*) Where, as a result of any order passed under this Act, tax payable under this Act is decreased or increased, as the case may be, tax credit allowed to be set off under clause (*b*) shall also be decreased or increased, accordingly.

(*d*) In case of conversion of a private company or unlisted public company into a limited liability partnership under the Limited Liability Partnership Act, 2008, the provisions of clauses (*a*) and (*b*) shall not apply to the successor limited liability partnership. 6 of 2009.

(*5*) Save as otherwise provided in this section, all other provisions of this Act shall apply to every assessee mentioned in this section.".

Substitution of new sections for sections 217 and 218.

60. For sections 217 and 218 of the Income-tax Act, the following sections shall be substituted, namely:—

Application of benefits under sections 212 to 216.

"217. (*1*) Where a non-resident Indian in any tax year,—

(*a*) becomes assessable as a resident in India in respect of total income in a subsequent year; and

(*b*) furnishes a declaration in writing to the Assessing Officer along with his return of income under section 263 for the tax year for which he is so assessable, to the effect that provisions of sections 212 to 216 shall continue to apply to him in relation to the investment income derived from any foreign exchange asset referred to in section 212(*e*) other than shares in an Indian company, then the provisions of sections 212 to 216 shall continue to apply in relation to such income for that tax year and every subsequent tax year until the transfer or conversion (otherwise than by transfer) of such assets into money.

(*2*) A non-resident Indian may choose not to be governed by the provisions of sections 212 to 216 for any tax year by declaring it in his return of income under section 263 for such tax year, and if he does so,—

(*a*) the provisions of sections 212 to 216 shall not apply to him for that tax year; and

(*b*) his total income for that tax year shall be computed and charged to tax according to the other provisions of this Act.

Tax on business income of Offshore Banking Units or International Financial Services Centre unit.

218. Where the total income of an assessee includes income of the nature referred to in section 147(*3*), the aggregate of income-tax payable by the assessee shall be the aggregate of income-tax computed on the income specified in column B of the Table below at the rate specified in the corresponding entry in column C of the said Table:

TABLE

Sl. No.	Income	Rate of income-tax payable
A	B	C
1.	Income referred to in section 147(*3*)	15%
2.	Total income as reduced by income referred to in Sl. No. (1).	Rates in force.".

Amendment of section 227.

61. In section 227 of the Income-tax Act,—

(*a*) in sub-section (*4*), in clause (*a*), for the word "certificate", the words "valid certificate" shall be substituted;

(*b*) in sub-section (*9*), in clause (*b*), in sub-clause (*iii*), for the word "certificate", the words "certificate of registration" shall be substituted.

Amendment of section 228.

62. In section 228 of the Income-tax Act, in sub-section (*3*), in clause (*b*), in sub-clause (*ii*), in item (*A*), after the words "passenger ships", the words "or inland vessels" shall be inserted.

Amendment of section 232.

63. In section 232 of the Income-tax Act,—

(*a*) for sub-sections (*12*) and (*13*), the following sub-sections shall be substituted, namely:—

"(*12*) A tonnage tax company, after its option has been approved under section 231(*4*), shall comply with the minimum training requirement as per the guidelines issued by the Director-General of Shipping or the Inland Waterways Authority of India, as the case may be, and notified by the Central Government.

(*13*) The tonnage tax company shall be required to furnish a copy of the certificate issued by the Director-General of Shipping, or the designated authority, as appointed by the respective State Governments under the Inland Vessels Act, 2021, as the case may be, along with the return of income under section 263 to the effect that such company has complied with the minimum training requirement as per the guidelines referred to in sub-section (*12*) for the tax year.";

24 of 2021.

(*b*) in sub-section (*17*), after the words "Director-General of Shipping", the words "or Inland Waterways Authority of India, as the case may be" shall be inserted.

Amendment of section 235.

64. In section 235 of the Income-tax Act, after clause (*f*), the following clause shall be inserted, namely:—

'(*fa*) "Inland Waterways Authority of India" shall have the same meaning as assigned to it in section 3 of the Inland Waterways Authority of India Act, 1985;'.

82 of 1985.

Amendment of section 262.

65. In section 262 of the Income-tax Act, in sub-section (*10*), in clause (*c*), for the words "pertaining to business or profession", the words "pertaining to, business or profession, or other transactions," shall be substituted.

Amendment of section 263.

66. In section 263 of the Income-tax Act,—

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

'(c) for the purposes of this section, "due date" in respect of the persons mentioned in column B of the Table below, subject to conditions as mentioned in column C of the said Table, shall be the due date of the financial year succeeding the relevant tax year as mentioned in column D thereof:

TABLE

Sl. No.	Person	Conditions	Due date
A	B	C	D
1.	Assessee, including the partners of the firm or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 apply.	30th November.

A	B	C	D
2.	(*i*) Company; (*ii*) assessee (other than a company) whose accounts are required to be audited under this Act or under any other law in force; (*iii*) partner of a firm whose accounts are required to be audited under this Act or under any other law in force; or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 do not apply.	31st October.
3.	(*i*) Assessee having income from profits and gains of business or profession whose accounts are not required to be audited under this Act or under any other law in force; (*ii*) partner of a firm whose accounts are not required to be audited under this Act or under any other law in force or the spouse of such partner (if section 10 applies to such spouse).	Where the provisions of section 172 do not apply.	31st August.
4.	Any other assessee.		31st July.’;

(*b*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

“(*5*) If any person, having furnished a return under sub-section (*1*) or (*4*), discovers any omission or any wrong statement therein, he may, subject to the provisions of section 428(*b*), furnish a revised return at any time within twelve months from the end of the relevant tax year, or before the completion of the assessment, whichever is earlier.”;

(*c*) in sub-section (*6*),—

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

“(*b*) (*i*) the provisions of clause (*a*) shall continue to apply for a tax year if any person has sustained a loss in the said tax year and has furnished a return of loss within the due date specified under sub-section (*1*) and the updated return is a return of income or such updated return has the effect of reducing the loss;

(*ii*) the provisions of clause (*a*) shall also apply where an updated return is furnished by a person for the relevant tax year in pursuance of a notice issued under section 280 within such period as specified in the said notice and in such a case, the assessee shall be precluded from filing return in pursuance of the said notice in any other manner;”;

(*ii*) in clause (*c*),—

(*A*) in sub-clause (*i*), after the words "tax year", the words, brackets, figures and letter "except in a case referred to in sub-section (*6*)(*b*)(*i*)" shall be inserted;

(*B*) in sub-clause (*v*), after the words "tax year", the words, brackets, figures and letter "except in a case referred to in sub-section (*6*)(*b*)(*ii*)" shall be inserted;

(*iii*) in clause (*e*), for the figures, brackets, letters and words "206(*1*)(*m*) to (*p*) and 206(*2*)(*e*) to (*h*)", the figures, brackets, letters and words "206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*)" shall be substituted.

Amendment of section 266.

67. In section 266 of the Income-tax Act,—

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

"(*f*) any tax credit claimed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*); and";

(*b*) in sub-section (*4*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).";

(*c*) in sub-section (*6*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 267.

68. In section 267 of the Income-tax Act,—

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

"(*f*) any tax credit claimed to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).";

(*b*) in sub-section (*4*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) any tax credit claimed, to be set off as per the provisions of sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*) which has not been claimed in the earlier return.";

(*c*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) (*i*) For the purposes of sub-sections (*1*) and (*3*), the additional income-tax payable at the time of furnishing the return under section 263(*6*) shall be equal to,—

(*a*) 25% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of the time available under section 263(*4*) or (*5*) and before completion of twelve months from the end of the financial year succeeding the relevant tax year; or

(*b*) 50% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of twelve months but before completion of twenty-four months from the end of the financial year succeeding the relevant tax year; or

(*c*) 60% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of twenty-four months, but before the completion of thirty-six months, from the end of the financial year succeeding the relevant tax year; or

(*d*) 70% of aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be, if such return is furnished after the expiry of thirty-six months, but before the completion of forty-eight months, from the end of the financial year succeeding the relevant tax year.

(*ii*) Where an updated return is filed in pursuance of a notice issued under section 280 within the period specified in the said notice, the additional income-tax payable under sub-section (*5*)(*i*) shall be increased by a further sum of 10% of the aggregate of tax and interest payable, as determined in sub-section (*1*) or (*3*), as the case may be.";

(*d*) in sub-section (*7*), in clause (*a*), for sub-clause (*v*), the following sub-clause shall be substituted, namely:—

"(*v*) any tax credit claimed, to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*), which has not been claimed in the earlier return; and".

Amendment of section 270.

69. In section 270 of the Income-tax Act, in sub-section (*1*), in clause (*a*), in sub-clause (*vi*), the words and figures "under section 144 or" shall be omitted.

Amendment of section 275.

70. In section 275 of the Income-tax Act,—

(*a*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) (*a*) The Assessing Officer shall, irrespective of anything contained in section 286, pass the assessment order under sub-section (*3*) within one month from the end of the month in which,—

(*i*) the acceptance is received; or

(*ii*) the period of filing of objections under sub-section (*2*) expires.

(*b*) Irrespective of anything contained in section 286, where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under the said section, further time period available to the Assessing Officer to complete the assessment under sub-section (*3*) shall be governed by the provisions of this sub-section.";

(*b*) for sub-section (*14*), the following sub-section shall be substituted, namely:—

"(*14*) (*a*) Upon receipt of the directions issued under sub-section (*5*), the Assessing Officer shall, in conformity with the directions, complete, irrespective of anything to the contrary contained in section 286, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which such direction is received.

(*b*) Irrespective of anything contained in section 286, where a draft of the proposed order of assessment under sub-section (*1*) is forwarded within the time period allowed under section 286, time period available for the Assessing Officer under this sub-section to pass the assessment order upon receipt of the direction issued under sub-section (*5*), shall be governed by the provisions of sub-section (*13*) and this sub-section.".

Amendment of section 279.

71. In section 279 of the Income-tax Act, after sub-section (*2*), the following sub-section shall be inserted, namely:—

'(*3*) The "Assessing Officer" for the purposes of sections 280 and 281 shall mean to be an Assessing Officer other than the National Faceless Assessment Centre or any assessment unit referred to in section 273(*3*).'.

Amendment of section 280.

72. In section 280 of the Income-tax Act, in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) the period specified in the notice referred to in clause (*a*) shall not be less than thirty days from the date of such notice but shall not exceed three months from the end of the month in which such notice is issued.".

Substitution of new section for section 283.

73. For section 283 of Income-tax Act, the following section shall be substituted, namely:—

Provision for cases where assessment is in pursuance of an order on appeal, etc.

"283. (*1*) Irrespective of anything contained in section 282, the notice under section 280 may be issued at any time for the purpose of making an assessment or reassessment or recomputation in consequence of, or to give effect to,—

(*a*) any finding or direction contained in an order passed by any authority, Tribunal or Court in any proceeding under this Act or any other law; or

(*b*) the directions issued by the Approving Panel under section 274(*6*).

(*2*) The provisions of sub-section (*1*) shall not apply in any case, where the assessment or reassessment or recomputation as is referred to in that sub-section relates to a tax year in respect of which an assessment or reassessment or recomputation could not have been made under this Act due to it being time-barred, at the time when,—

(*a*) the order, which was the subject matter before any authority, Tribunal or Court, was made; or

(*b*) the proceedings relating to assessment or reassessment or recomputation under this Act (other than those proceedings which have culminated in an order), which was the subject matter before the Court, was initiated; or

(*c*) the reference from the jurisdictional Principal Commissioner or Commissioner is made to the Approving Panel under section 274(*4*).

(*3*) For the purposes of sub-section (*1*), notice under section 280 shall be issued within three months from the end of the quarter in which the certified copy of the order of the authority or the Court, as the case may be, is received by the jurisdictional Principal Commissioner or Commissioner.".

Amendment of section 286.

74. In section 286 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*)(*a*) Time limit for completion of any assessment or reassessment as provided in sub-section (*1*) [Table: Sl Nos. 1 to 5], in a case where reference is made to the Transfer Pricing Officer for determining the arm's length price under section 166(*1*), shall be extended by an additional period of twelve months.

(*b*) In terms of provisions of sub-section (*1*) [Table: Sl Nos. 1 to 5] and this sub-section, the draft of the proposed order of assessment referred to in section 275 shall be made at any time up to the time limit of assessment, reassessment or recomputation referred to in the said Table and this sub-section.".

Amendment of section 295.

75. In section 295 of the Income-tax Act, in sub-section (*2*), after clause (*b*), the following clauses shall be inserted, namely:—

"(*c*) where the undisclosed income of the other person pertains only to the period—

(*i*) commencing from the tax year (herein referred to as the specified year) immediately preceding the year of initiation of search or requisition; and

(*ii*) ending on the date of initiation of search or making of requisition,

then irrespective of the provisions of section 301(*a*), the block period in respect of such other person shall comprise of the specified year and the period starting from the 1st April of the tax year in which search was initiated or requisition was made and ending on the date of the execution of the last of the authorisations for such search or such requisition;

(*d*) where the undisclosed income of the other person pertains to a single tax year out of the five tax years preceding the specified year, then irrespective of the provisions of section 301(*a*), the block period in respect of such other person shall comprise of only that single tax year.".

Amendment of section 296.

76. In section 296 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Irrespective of the provisions of section 286, the order under section 294 shall be passed within eighteen months from the end of the quarter in which the search was initiated or requisition was made.".

Amendment of section 332.

77. In section 332 of the Income-tax Act, in sub-section (*1*), in clause (*f*), for the words, figures, brackets and letters "Schedule VII (Table: Sl. No. 10) to (Table: Sl. No. 19)", the words, figures, brackets and letters "Schedule VII [Table: Sl. Nos. 17 to 19]" shall be substituted.

78. In section 349 of the Income-tax Act, after the word, figures, brackets and letter "section 263(*1*)(*c*)", the word, figures and brackets "or 263(*4*)" shall be inserted. Amendment of section 349.

79. In section 351 of the Income-tax Act, in sub-section (*1*),— Amendment of section 351.

(*i*) in clause (*b*), the word and figures "or 346" shall be omitted;

(*ii*) in clause (*c*), for the word "ensure", the word "enure" shall be substituted.

80. In section 352 of the Income-tax Act, in sub-section (*4*), in the Table, for serial number 8 and the entries relating thereto, the following shall be substituted, namely:— Amendment of section 352.

A	B		C	D
	(i)	(ii)		
"8.	The specified person has merged with any other— (*a*) entity other than a registered non-profit organisation; or (*b*) registered non-profit organisation having objects same or similar to it but the said merger does not fulfil such conditions, as may be prescribed; or (*c*) registered non-profit organisation that does not have same or similar objects.		The date of merger	The date of merger.".

81. After section 354 of the Income-tax Act, the following section shall be inserted, namely:— Insertion of new section 354A.

"354A. Where any registered non-profit organisation merges with any other registered non-profit organisation, the provisions of section 352 shall not apply if,— Merger of register non-profit organisation in certain cases.

(*a*) the other registered non-profit organisation has same or similar objects; and

(*b*) the said merger fulfils such conditions as may be prescribed.".

82. In section 363 of Income-tax Act, for sub-section (*10*), the following sub-section shall be substituted, namely:— Amendment of section 363.

"(*10*) The Appellate Tribunal shall—

(*a*) send a copy of any order passed under this section to the assessee; and

(*b*) a copy of such order shall also be sent to the jurisdictional Principal Commissioner or Commissioner, electronically on the designated portal designed by the Director General or Principal Director General and the provisions relating to time limits under this Act for any appeal, reference, revision, or otherwise, shall apply accordingly.".

Amendment of section 379.

83. In section 379 of the Income-tax Act, in sub-section (*2*), for the words "waive any penalty imposable", the words "waive any penalty imposed or imposable" shall be substituted.

Amendment of section 393.

84. In section 393 of the Income-tax Act,—

(*a*) in sub-section (*1*), in the Table, in serial number 3, in Note 3, for the words, figures and brackets "serial number 3(*iii*)", the words, figures and brackets "serial number 3(*i*)" shall be substituted;

(*b*) in sub-section (*4*), in the Table, against serial number 7, in column C,—

(*i*) in clause (*a*), in sub-clause (*i*), after the words "banking company", the words and brackets "or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank)" shall be inserted;

(*ii*) in clause (*b*), in the long line, in sub-clause (*c*), for item (*iv*), the following item shall be substituted, namely:—

"(*iv*) on the compensation amount awarded by a Motor Accidents Claims Tribunal—

(*A*) to an individual; or

(*B*) to a person other than an individual, where the aggregate interest on such compensation does not exceed ₹ 50000 during the tax year;";

(*c*) sub-section (*6*) shall be renumbered as sub-section (*6*)(*a*) thereof and after sub-section (*6*)(*a*) as so renumbered, the following clause shall be inserted with effect from the 1st April, 2027, namely:—

"(*b*) The declaration referred in clause (*a*) may also be furnished electronically to a depository, as defined in section (*2*)(*e*) of the Depositories Act, 1996, where— 22 of 1996.

(*i*) the income is from units, interest on securities or dividends, as the case may be, as referred to in section 393(*1*) [Table: 4(*i*), 5(*i*) or 7];

(*ii*) such units or securities are held with such depository; and

(*iii*) such securities are listed on a recognised stock exchange,

in accordance with such procedure and manner, as may be prescribed.";

(*d*) for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) The person responsible for paying any income or sum of the nature referred to in sub-section (*6*) shall deliver or cause to be delivered, such declaration referred therein, received from the person, as specified in column B of the Table in sub-section (*6*) or the depository, to the prescribed income-tax authority, on or before the seventh day of the month immediately following the end of each quarter in which declaration is furnished to him as per sub-section (*6*).".

Amendment of section 394.

85. In section 394 of the Income-tax Act, in sub-section (*1*), in the Table,—

(*a*) against Sl. No. 1, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*b*) against Sl. No. 2, in column D, for the figure and symbol "5%", the figure and symbol "2%" shall be substituted;

(*c*) against Sl. No. 4, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*d*) against Sl. No. 5, in column D, for the figure and symbol "1%", the figure and symbol "2%" shall be substituted;

(*e*) against Sl. No. 7, in column D, in clause (*a*), for the figure and symbol "5%", the figure and symbol "2%" shall be substituted;

(*f*) against Sl. No. 8, in column D, for clauses (*a*) and (*b*), the figure and symbol "2%" shall be substituted.

Amendment of section 395.

86. In section 395 of the Income-tax Act,—

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

"(*c*) when a certificate is issued under clause (*b*) or sub-section (*6*), as the case may be, the person responsible for paying the income or sum shall deduct the tax at the rate specified in such certificate, or deduct no income-tax, as the case may be, till its validity.";

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) The application referred to in sub-section (*1*)(*a*) may also be filed before the prescribed income-tax authority, subject to such conditions as may be prescribed, and such authority on electronic verification of the contents of the application, may—

(*a*) either issue a certificate for deduction of income-tax at lower rate or no deduction of income-tax; or

(*b*) reject such application on account of non-fulfilment of the prescribed conditions or on account of the application being incomplete.".

Amendment of section 397.

87. In section 397 of the Income-tax Act, in sub-section (*1*), for clause (*c*), the following clause shall be substituted with effect from the 1st October, 2026, namely:—

"(*c*) the provisions of clause (*a*) shall not apply to—

(*i*) a person in respect of a transaction where he is required to deduct tax under section 393(*1*) [Table: Sl. No. 2(*i*), 3(*i*) or 6(*ii*)]; or

(*ii*) a person referred to in section 393(*4*) [Table: Sl. No. 12.C(*a*)] in respect of a transaction where he is required to deduct tax on consideration for transfer of a virtual digital asset under section 393(*1*) [Table: Sl. No. 8(*vi*)]; or

(*iii*) a resident individual or Hindu undivided family in respect of a transaction where he is required to deduct tax on any consideration for the transfer of any immovable property under section 393(*2*) [Table: Sl. No. 17]; or

(*iv*) a person notified in this regard by the Central Government.".

Amendment of section 399.

88. In section 399 of the Income-tax Act, for the figures "427" at both the places where they occur, the figures, brackets and word "427(*1*) and (*2*)" shall be substituted.

Amendment of section 400.

89. In section 400 of the Income-tax Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Board may, with the previous approval of the Central Government, issue guidelines to remove any difficulty arising in giving effect to the provisions of this Chapter and such guidelines shall be—

(*a*) binding on the income-tax authorities and on the person liable to deduct or, as the case may be, collect income-tax; and

(*b*) laid before each House of Parliament.".

Amendment of section 402.

90. In section 402 of the Income-tax Act,—

(*a*) in clause (*27*), in sub-clause (*c*), for the words "authorised person responsible", the words, brackets, letter and figures "authorised person, referred in clause (*c*) of section 2 of the Foreign Exchange Management Act, 1999, responsible" shall be substituted; 42 of 1999.

(*b*) in clause (*47*), after sub-clause (*e*), the following sub-clause shall be inserted, namely:—

"(*f*) supply of manpower to a person to work under his supervision, control or direction.".

Amendment of section 411.

91. In section 411 of the Income-tax Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) (*a*) If the amount specified in any notice of demand under section 289 is not paid within the period specified under sub-section (*1*),—

(*i*) the assessee shall be liable to pay simple interest at 1% for every month or part of a month comprised in the period; and

(*ii*) such period shall commence from the day immediately following the end of the period mentioned in sub-section (*1*) and end with the day on which the amount is paid.

(*b*) No interest shall be charged under this sub-section in respect of any demand raised on account of penalty levied under section 439,—

(*i*) up to the date of passing of the order under section 359;

(*ii*) up to the date of passing of the order under section 363, where the assessment or reassessment has been made in pursuance to directions issued by the Dispute Resolution Panel under section 275.".

Amendment of section 413.

92. In section 413 of the Income-tax Act, in sub-section (*1*), for clauses (*c*) and (*d*), the following clause shall be substituted, namely:—

"(*c*) appointing a receiver for the management of movable and immovable properties of the assessee.".

Amendment of section 423.

93. In section 423 of the Income-tax Act, in sub-section (*4*), in clause (*d*), for sub-clause (*vii*), the following sub-clause shall be substituted, namely:—

"(*vii*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 424.

94. In section 424 of the Income-tax Act, in sub-section (*2*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Amendment of section 425.

95. In section 425 of the Income-tax Act, in sub-section (*5*), for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) any tax credit allowed to be set off as per sections 206(*2*)(*e*) to (*h*) and 206(*3*) and (*4*).".

Substitution of new sections for sections 427 and 428.

96. For sections 427 and 428 of the Income-tax Act, the following sections shall be substituted, namely:—

Fee for default in furnishing statements.

"427. (*1*) Without prejudice to the provisions of this Act, where any person fails to deliver or cause to be delivered a statement as per section 397(*3*)(*b*) within the time prescribed therein, he shall be liable to pay by way of fee, a sum of ₹ 200 for every day for which such failure continues.

(*2*) The amount of fee referred to in sub-section (*1*) shall—

(*a*) not exceed the amount of tax deductible or collectible; and

(*b*) be paid before delivering or causing to be delivered the statement, as per sub-section (*1*).

(*3*) Without prejudice to the provisions of this Act, where any person who is required to furnish a statement of financial transaction or reportable account under section 508(*1*), fails to furnish such statement within the time prescribed under section 508(*2*), he shall be liable to pay by way of fee, a sum of ₹ 200 for every day for which such failure continues and such fee shall not exceed a sum of ₹ 100000.

Fee for default in furnishing return of income, audited accounts and reports.

428. Without prejudice to the provisions of this Act, where any person—

(*a*) required to furnish a return of income under section 263, fails to do so within the due date, as specified under sub-section (*1*) of the said section, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 1000, if the total income of such person does not exceed ₹ 500000; and

(*ii*) a sum of ₹ 5000, in any other case;

(*b*) furnishes a return of income under section 263(*5*) beyond nine months from the end of relevant tax year, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 1000, if the total income of such person does not exceed ₹ 500000; and

(*ii*) a sum of ₹ 5000, in any other case;

(*c*) fails to get his accounts audited for any tax year or years and furnish the report of such audit as required under section 63, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 75000 for a delay up to one month for which such failure continues; and

(*ii*) a sum of ₹ 150000 thereafter;

(*d*) fails to furnish a report from an accountant as required by section 172, he shall be liable to pay by way of fee,—

(*i*) a sum of ₹ 50000 for a delay up to one month for which such failure continues; and

(*ii*) a sum of ₹ 100000 thereafter.".

Amendment of section 438.

43 of 1961.

97. In section 438 of the Income-tax Act, in sub-section (*1*), after the words "remaining payable under", the words and figures "the Income-tax Act, 1961, or" shall be inserted.

Amendment of section 439.

98. In section 439 of the Income-tax Act,—

(*a*) in sub-section (*11*),—

(*i*) in clause (*e*), the word "and" occurring at the end shall be omitted;

(*ii*) in clause (*f*), for the word "apply.", the words "apply; and" shall be substituted;

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

"(*g*) income referred to in section 195(*1*)(*b*).".

(*b*) after sub-section (*13*), the following sub-section shall be inserted, namely:—

"(*13A*) Where additional income-tax is paid in accordance with section 267(*5*)(*ii*), the income on which such additional income-tax is paid shall not form the basis of imposition of penalty under this section.".

Amendment of section 440.

99. In section 440 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Waiver of penalty and immunity from prosecution.";

(*b*) for sub-sections (*1*) to (*4*), the following sub-sections shall be substituted, namely:—

"(*1*) An assessee may make an application to the Assessing Officer to grant waiver of penalty levied under section 439 and immunity from initiation of proceedings under section 478 or 479 on fulfilment of the following conditions:—

(*a*) the tax and interest payable as per the order of assessment under section 270(*10*) or reassessment under section 279, has been paid within the period specified in the notice of demand;

(*b*) where penalty has been levied under the circumstances referred to in section 439(*11*)(*a*) to (*f*), additional income-tax amounting to 100% of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty;

(*c*) where penalty has been levied under the circumstances referred to in section 439(*11*)(*g*), additional income-tax amounting to 120% of the amount of tax payable on under-reported income has been paid within the period specified in the notice of demand, *in lieu* of such penalty; and

(*d*) no appeal has been filed against the order of assessment or reassessment and levy of penalty referred to in clauses (*a*), (*b*) and (*c*).

(*2*) An application referred in sub-section (*1*) shall be made within one month from the end of the month in which the order referred to in the said sub-section is received by the assessee, in such form and verified in such manner, as may be prescribed.

(*3*) The Assessing Officer shall, on fulfilment of the conditions as specified in sub-section (*1*), and after the expiry of the period of filing appeal as specified in section 358(*3*)(*a*), grant waiver of penalty under section 439 and immunity from initiation of proceedings under section 478 or 479.

(*4*) No waiver or immunity under sub-section (*3*) shall be granted if any proceeding has been initiated under Chapter XXII.".

Omission of section 443.

100. Section 443 of the Income-tax Act shall be omitted.

Substitution of new section for section 446.

101. For section 446 of the Income-tax Act, the following section shall be substituted, namely:—

Penalty for failure to furnish information or for furnishing inaccurate information on transaction of crypto-asset.

"446. (*1*) If any person who is required to furnish a statement in respect of a transaction of a crypto-asset under section 509(*1*), fails to furnish such statement within the time prescribed under the said section, the prescribed income-tax authority under that section may impose on him, a penalty of ₹ 200 for every day for which such failure continues.

(*2*) The prescribed income-tax authority may impose a penalty of ₹ 50000 on a person referred in sub-section (*1*), if such person—

(*a*) provides inaccurate information in the statement and fails to remove such inaccuracy as per section 509(*4*); or

(*b*) fails to comply with due diligence the requirement under section 509(*5*).".

Omission of section 447.

102. Section 447 of the Income-tax Act shall be omitted.

Substitution of new section for section 454.

103. For section 454 of the Income-tax Act, the following section shall be substituted, namely:—

Penalty for failure to furnish statement of financial transaction or reportable account after a notice.

"454. Where any person, who is required to furnish a statement of financial transaction or reportable account under section 508(*1*), fails to furnish such statement or reportable account within the period specified in the notice issued under section 508(*7*), the income-tax authority prescribed under section 508(*1*) may impose on him, a penalty of ₹ 1000 for every day for which such failure continues, beginning from the day immediately after the period specified in such notice for furnishing such statement or reportable account expires and such penalty shall not exceed ₹ 100000.".

Amendment of section 466.

104. In section 466 of the Income-tax Act, for the figures "1000", the figures "25000" shall be substituted.

Amendment of section 467.

105. In section 467 of the Income-tax Act, in the marginal heading, for the word and figures "section 262", the words and figures "sections 262 and 397" shall be substituted.

Amendment of section 470.

106. In section 470 of the Income-tax Act, the word and figures "or 447" shall be omitted.

Amendment of section 471.

107. In section 471 of the Income-tax Act,—

(*a*) in sub-section (*1*), after the words "reasonable opportunity of being heard", the words "by way of a show cause notice to that effect" shall be inserted;

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

"(*4*) Irrespective of anything contained in any other provision of this Act, where any draft of the proposed order of assessment under section 275 or assessment under section 270 or reassessment under section 279 is made on or after the 1st April, 2027,—

(*a*) penalty under section 439, if any, shall constitute part of such draft assessment or shall be imposed as a part of such order of assessment or reassessment, as the case may be; and

(*b*) the reference to the assessment order or the penalty order under section 439 in any of the provisions of this Act shall take reference to such order of assessment or reassessment, as the case may be.

(*5*) Where the approval of the Joint Commissioner is taken for passing of an order of assessment or reassessment on or after the 1st April, 2027, such approval shall also be deemed to be the approval for the imposition of penalty under section 439, if any, constituting part of such order of assessment or reassessment.".

Amendment of section 473.

108. In section 473 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Contravention of order made during search action.";

(*b*) for the words "rigorous imprisonment which may extend to two years and shall also be liable to fine", the words "simple imprisonment up to two years and with fine" shall be substituted.

Amendment of section 474.

109. In section 474 of the Income-tax Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Failure to afford facility for inspection of books of account during search.";

(*b*) for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to six months, or with fine, or with both" shall be substituted.

Amendment of section 475.

110. In section 475 of the Income-tax Act, for the words "rigorous imprisonment for a term which may extend to two years and shall also be liable to fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted.

Amendment of section 476.

111. In section 476 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If a person fails to—

(*a*) pay the tax deducted at source by him to the credit of the Central Government, as required by or under the provisions of Chapter XIX-B; or

(*b*) pay tax or ensure payment of tax to the credit of the Central Government in respect of—

(*A*) any income by way of winnings from online games as referred in section 393(*3*) [Table: Sl. No. 2], excluding such winnings which are wholly in kind, as referred to in Note 2 to the said Table; or

(*B*) any sum by way of consideration for transfer of a virtual digital asset as referred in section 393(*1*) [Table: Sl. No. 8(*vi*)], excluding such consideration which is wholly in kind, as referred to in Note 6 to the said Table,

he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 477.

112. In section 477 of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) If a person fails to pay the tax collected by him to the credit of the Central Government, as required under section 397(*3*)(*a*), he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of such tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months or with fine, or with both, where the amount of such tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 478.

113. In section 478 of the Income-tax Act, for sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely:—

"(*1*) If a person wilfully attempts in any manner to evade any tax, penalty or interest chargeable or imposable, or under-reports his income, under this Act, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded or tax on under-reported income exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

(*2*) If a person wilfully attempts in any manner to evade payment of any tax, penalty or interest under this Act, he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount sought to be evaded exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount sought to be evaded exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 479.

114. In section 479 of the Income-tax Act, in sub-section (*1*), for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Substitution of new sections for sections 480 and 481.

115. For sections 480 and 481 of the Income-tax Act, the following sections shall be substituted, namely:—

Failure to furnish return of income setting forth undisclosed income.

"480. If a person wilfully fails to furnish in due time the return of income, setting forth his undisclosed income for the block period, which is required to be furnished by notice given under section 294(*1*)(*a*), he shall be punishable—

(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax exceeds fifty lakh rupees; or

(*b*) with simple imprisonment up to six months, or with fine, or with both, where the amount of tax exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.

Failure to comply with a direction of special audit or valuation.

481. If a person wilfully fails to comply with a direction issued to him under section 268 (*5*), he shall be punishable with simple imprisonment for a term up to six months, or with fine, or with both.".

Amendment of section 482.

116. In section 482 of the Income-tax Act, for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds fifty lakh rupees; or

(*b*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*c*) with fine, in any other case.".

Amendment of section 483.

117. In section 483 of the Income-tax Act, in sub-section (*1*), for the words "rigorous imprisonment for a term which shall not be less than three months but which may extend to two years and with fine", the words "simple imprisonment for a term up to two years and with fine" shall be substituted.

Amendment of section 484.

118. In section 484 of the Income-tax Act, for the long line, the following long line shall be substituted, namely:—

"he shall be punishable—

(*i*) with simple imprisonment for a term up to two years, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds fifty lakh rupees; or

(*ii*) with simple imprisonment for a term up to six months, or with fine, or with both, where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds ten lakh rupees but does not exceed fifty lakh rupees; or

(*iii*) with fine, in any other case.".

Amendment of section 485.

119. In section 485 of the Income-tax Act, for the words "rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years, and with fine", the words "simple imprisonment for a term which shall not be less than six months but which may extend to three years and with fine" shall be substituted.

Amendment of section 494.

120. In section 494 of the Income-tax Act, in sub-section (*1*), for the words "imprisonment which may extend to six months, and shall also be liable to fine", the words "simple imprisonment up to one month, or with fine, or with both" shall be substituted.

Substitution of new section for section 522.

121. For section 522 of the Income-tax Act, the following section shall be substituted, namely:—

"522. (*1*) No return of income, assessment, notice, summons or other proceedings relating thereto, furnished or made or issued or taken, or purported to have been furnished or made or issued or taken, in pursuance of any of the provisions of this Act, shall be invalid or shall be deemed to be invalid merely by reason of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding, if such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the intent and purposes of this Act.

Circumstances in which return of income, assessment, approvals, etc., not to be invalid.

(*2*) No assessment under any of the provisions of this Act shall be invalid on the ground of any mistake, defect or omission in respect of quoting of a computer generated Document Identification Number, if the assessment order is referenced by such number in any manner.

(*3*) Irrespective of anything contained in this Act, any approval given by an income-tax authority in relation to any assessment, reassessment or recomputation proceedings shall be deemed to be administrative and supervisory in nature and, shall not be invalid by reason of any insufficiency of the reasons recorded or by reason of any defect in the form or manner of its authentication or communication including whether digital signature have been appended to such approval or not, where such approval has been granted electronically.".

122. In section 536 of the Income-tax Act, in sub-section (*2*),—

Amendment of section 536.

(*i*) in the opening portion, for the word, brackets and figure "sub-section (*3*)", the word, brackets and figure "sub-section (*4*)" shall be substituted;

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

"(*g*) where in respect of any proceeding relating to any tax year beginning before the 1st April, 2026,—

(*i*) a refund falls due on or after such date; or

(*ii*) default is made on or after such date, in the payment of any sum due under such proceeding,

the provisions of the repealed Income-tax Act, relating to the interest payable by the Central Government on refunds or the interest payable by the assessee for default, shall apply for the period on or after such date, subject to the effect that—

(*A*) the rate of interest on refund or on the default, as the case may be, as provided in the repealed Income-tax Act has been substituted with the rate as provided in the corresponding provisions of this Act; and

(*B*) such substitution shall apply from the date on which such rate has been modified under this Act;";

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

"(*h*) where any sum has been allowed as a deduction or has not been included in the total income of any person, either on account of fulfilment of certain conditions or for any other reason, for any tax year beginning before the 1st April, 2026, and such sum was required to be included in the total income of any subsequent tax year including beginning on or after the 1st April, 2026 under the repealed Income-tax Act, if it had not been so repealed, on account of violation of such conditions or for any other reason, then such sum shall be—

(*i*) deemed to be the income of such subsequent tax year; and

(*ii*) included in the total income of the said person under the same head of income as it would have been included under the repealed Income-tax Act;";

(*iv*) in clause (*l*), for sub-clauses (*i*) and (*ii*), the following sub-clauses shall be substituted, namely:—

"(*i*) shall be deemed to be the amount eligible for credit under corresponding provisions or section 206(*3*) or (*4*) of this Act, as the case may be in the case of said assessee; and

(*ii*) credit for the tax paid under the repealed Income-tax Act shall be allowed under this Act for the period for which it would have been allowed under the repealed Income–tax Act if the assessee otherwise continues to satisfy the conditions as specified in the corresponding provisions or section 206(*3*) or (*4*) of this Act, as the case may be in such tax years;".

Amendment of Schedule III.

123. In Schedule III to the Income-tax Act, in the Table,—

(*a*) after serial number 38 and the entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
'38A.	Disability Pension received (including service element and disability element).	An individual who has been a member of the armed forces (including paramilitary forces) of the Union.	(*a*) The individual has been invalided out of service in the armed forces on account of bodily disability attributable to, or aggravated by such service; and (*b*) the individual has not retired on superannuation or otherwise.
38B.	Any interest on compensation amount awarded by Motor Accident Claims Tribunal.	An individual or his legal heir.	Such interest is received under the Motor Vehicles Act, 1988 (59 of 1988).
38C.	Any income in respect of any award or agreement made on account of compulsory acquisition of any land.	An individual or a Hindu undivided family.	Such award or agreement is made under the provisions of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (30 of 2013), except under section 46 of the said Act.

A	B	C	D
38D.	Any income chargeable under the head "Capital gains" arising from the transfer of specified capital asset.	An individual or a Hindu undivided family.	(*a*) Such eligible person was the owner of such specified capital asset as on the 2nd June, 2014; (*b*) such specified capital asset is transferred under the Land Pooling Scheme covered under the Andhra Pradesh Capital City Land Pooling Scheme (Formulation and Implementation) Rules, 2015 made under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014 (Andhra Pradesh Act 11 of 2014) and the rules, regulations and Schemes made under the said Act; and (*c*) such eligible person was handed over possession of reconstituted plot or land on or before the 31st March, 2031.';

(*b*) after Note 11, the following Notes shall be inserted, namely:—

'Note 12: For the purposes of Sl. No. 38A,—

(*a*) the provisions as mentioned against the said serial number shall apply on or after such date as may be notified by the Central Government in this behalf; and

(*b*) pending such notification, the entire disability pension, that is, disability element and service element of a disabled officer of the Indian armed forces shall be exempt from income-tax.

Note 13: For the purposes of Sl. No. 38D, "specified capital asset" means—

(*a*) the land or building or both owned by the assessee as on the 2nd June, 2014 and which has been transferred under the Scheme; or

(*b*) the land pooling ownership certificate issued under the Scheme to the assessee in respect of land or building or both referred to in clause (*a*); or

(*c*) the reconstituted plot or land, as the case may be, received by the assessee *in lieu* of land or building or both referred to in clause (*a*) in accordance with the Scheme, if such plot or land, as the case may be, so received is transferred within two years from the end of the financial year in which the possession of such plot or land was handed over to him.'.

Amendment of Schedule IV.

124. In Schedule IV to the Income-tax Act,—

(*a*) in the Table, after serial number 13 and the entries relating thereto, the following shall be inserted, namely:—

A	B	C	D
"13A.	Any income arising on account of providing capital goods, equipment or tooling to a contract manufacturer, being a company resident in India.	A foreign company, who is providing capital goods, equipment or tooling to the contract manufacturer for use in electronic manufacturing in India.	(*a*) Ownership of such capital goods, equipment or tooling remains with the foreign company; (*b*) such capital goods, equipment or tooling is under the control and direction of the contract manufacturer; (*c*) the contract manufacturer is located in a custom bonded area, that is, a warehouse referred to in section 65 of the Customs Act, 1962 (52 of 1962); (*d*) the contract manufacturer produces electronic goods on behalf of the foreign company for a consideration; (*e*) such exemption shall be available up to the tax year 2030-2031.

A	B	C	D
13B.	Any income which accrues or arises outside India, and is not deemed to accrue or arise in India.	An individual, being a non-resident for a period of five consecutive tax years immediately preceding the tax year during which he visits India for the first time for rendering services in India in connection with any scheme as may be notified by the Central Government.	(*a*) Such individual, during the relevant tax year renders any service in India in connection with any scheme as may be notified by the Central Government; (*b*) such exemption shall not be available beyond a period of five consecutive tax years commencing from the first tax year during which he visits India in connection with such scheme; and (*c*) such other conditions, as may be prescribed.
13C.	Any income accruing or arising in India or deemed to accrue or arise in India by way of procuring data centre services from a specified data centre.	A foreign company.	(*a*) Such foreign company is notified by the Central Government in this behalf; (*b*) such foreign company does not own or operate any of the physical infrastructure or any resources of the specified data centre; (*c*) all sales by such foreign company to users located in India are made through a reseller entity being an Indian company; (*d*) such foreign company maintains and furnishes such information in such form and manner, as may be prescribed; and (*e*) such exemption shall be available up to tax year ending on the 31st March, 2047.”;

(*b*) after Note 2 below the Table, the following Note shall be inserted, namely:—

‘Note 3: For the purposes of Sl. No.13C,—

(*a*) "data centre" means a dedicated secure space within a building or centralised location where computing and networking equipment is concentrated for the purpose of collecting, storing, processing, distributing or allowing access to large amounts of data;

(*b*) "data centre services" means the services provided by a data centre through the use of physical infrastructure including land, buildings, mechanical electrical power equipments, cooling system, security and information technology infrastructure including servers, computers, storage systems, operating systems, security solutions, network and associated software platforms, networking and other equipment, human resource in India;

(*c*) "specified data centre" means a data centre which is—

(*i*) set up under an approved scheme and is notified in this behalf by the Central Government in the Ministry of Electronics and Information Technology; and

(*ii*) owned and operated by an Indian company.'.

Amendment of Schedule VI.

125. In Schedule VI to the Income-tax Act, in the Table, in Note 1, in clause (*g*),—

(*a*) for the long line, the following item shall be substituted, namely:—

"(*C*) of which all the units other than the unit held by a sponsor or manager are held by non-residents except,—

(*I*) where such non-resident becomes resident under section 6(*2*) or (*3*) or (*4*) or (*5*) or (*6*) or (*7*) in any tax year subsequent to that tax year; and

(*II*) the number of units held by such resident unit holder or holders do not exceed 5% of the total units issued and shall fulfil such other conditions as may be prescribed; or";

(*b*) in sub-clause (*ii*), in item (*A*), for the figures "2025", the figures "2030" shall be substituted.

Amendment of Schedule VII.

126. In Schedule VII to the Income-tax Act, in the Table, after Sl. No. 48 and the entries relating thereto, the following shall be inserted, namely:—

"49.	New Development Bank.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.".

Amendment of Schedule XI.

127. In Schedule XI to the Income-tax Act,—

(*a*) in Part A,—

(*i*) in paragraph 4,—

(*A*) clause (*c*) shall be omitted;

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

"(*f*) the fund shall be a fund—

(*i*) of an establishment to which the provisions of section 1(*3*) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 apply; or 19 of 1952.

(*ii*) of an establishment notified by the Central Provident Fund Commissioner under section 1(*4*) of the said Act,

and such establishment shall obtain exemption under section 17 of the said Act from the operation of all or any of the provisions of any scheme as referred to in that section;";

(*ii*) in paragraph 5, sub-paragraph (*4*) shall be omitted;

(*iii*) for paragraph 6, the following paragraph shall be substituted, namely:—

"6. Employer's annual contributions, when deemed to be income received by employee.—The portion of the annual accretion in the tax year to the balance of an employee in a recognised provident fund consisting of interest credited on the balance to the credit of an employee in so far as it is allowed at a rate exceeding such rate as fixed by the Central Government by notification, shall be deemed to have been received by the employee and included in his total income for that tax year and shall be liable to income-tax.";

(*b*) in Part C, in paragraph 1,—

(*i*) clause (*d*) shall be omitted;

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

"(*e*) to regulate investment or deposit of the moneys of a recognised or an approved fund;".

Amendment of Schedule XII.

128. In Schedule XII to the Income-tax Act, in Part A, after serial number 27 and the entries relating thereto, the following shall be inserted, namely:—

"28. Beryllium bearing minerals.

29. Glauconite.

30. Graphite.

31. Indium bearing minerals.

32. Lithium bearing minerals.

33. Niobium bearing minerals.

34. Potash.

35. Rhenium bearing minerals.

36. Tantalum bearing minerals.".

Amendment of Schedule XIV.

129. In Schedule XIV to the Income-tax Act, in paragraph 4,—

(*i*) in sub-paragraph (*1*), in clause (*a*), for the words "this rule", the words "this paragraph" shall be substituted;

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

"(*3*) The amount not deductible under sub-clause (*i*) or (*ii*) of section 35(*b*), which is added under sub-paragraph (*1*)(*a*), shall be allowed subsequently as a deduction in a tax year in accordance with the provisions of the said sub-clause, as the case may be.".

CHAPTER IV

THE FOREIGN ASSETS OF SMALL TAXPAYERS DISCLOSURE SCHEME, 2026

Short title and commencement.

130. (*1*) This Scheme may be called the Foreign Assets of Small Taxpayers Disclosure Scheme, 2026.

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

Definitions.

131. (*1*) In this Scheme, unless the context otherwise requires,—

(*a*) "assessee" means a person,—

(*i*) being a resident in India within the meaning of section 6 of the Income-tax Act, 1961 in the previous year; or 43 of 1961.

(*ii*) being a non-resident or not ordinarily resident in India within the meaning of clause (*6*) of section 6 of the said Act in the previous year, who was resident in India either—

(*A*) in the previous year to which the income referred to in section 4 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 relates; or 22 of 2015.

(*B*) in the previous year in which the undisclosed asset located outside India was acquired;

(*b*) "assessment" includes reassessment;

(*c*) "assessment year" shall have the same meaning as assigned to it in clause (*9*) of section 2 of the Income-tax Act, 1961; 43 of 1961.

(*d*) "Board" means the Central Board of Direct Taxes constituted under section 3 of the Central Boards of Revenue Act, 1963; 54 of 1963.

(*e*) "declarant" means a person who files declaration under section 116;

(*f*) "declaration" means the declaration filed under section 116;

(*g*) "last date" means such date as may be notified by the Central Government in the Official Gazette;

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

(*i*) "previous year" shall have the same meaning as assigned to it in clause (*34*) of section 2 of the Income-tax Act, 1961; 43 of 1961.

(*j*) "undisclosed asset located outside India" means an asset (including financial interest in any entity) located outside India, held by the assessee in his name or in respect of which he is a beneficial owner, and he has no explanation about the source of investment in such asset or the explanation given by him, is in the opinion of the Assessing Officer, unsatisfactory;

(*k*) "undisclosed foreign income" means the total amount of income of an assessee from a source located outside India which was chargeable to tax in India but has not been offered to tax under the Income-tax Act, 1961; and 43 of 1961.

(*l*) "value of the asset" means the fair market value of the asset determined in such manner as may be prescribed.

(*2*) Words and expressions used herein and not defined but defined in the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or the Income-tax Act, 2025 shall have the meanings respectively assigned to them in those Acts. 43 of 1961. 22 of 2015. 30 of 2025.

Declaration by declarant.

132. Subject to the provisions of this Scheme, any person may make, on or after the date of commencement of this Scheme but on or before the last date, a declaration, for any previous year, in respect of any income or asset referred to in section 117, where—

(*a*) he has failed to furnish a return under section 139 of the Income-tax Act, 1961; or

43 of 1961.

(*b*) he has failed to disclose such asset or income, in a return of income furnished by him under the Income-tax Act, 1961 before the date of commencement of this Scheme; or

43 of 1961.

(*c*) such asset or income has escaped assessment within the meaning of section 147 of the Income-tax Act, 1961.

43 of 1961.

Amount payable by declarant.

133. The declaration referred to in section 116 may be filed in respect of assets or income as specified in column (2) of the Table below and in respect of such assets or income, the amount payable by the declarant under this Scheme shall be as specified in column (3), subject to the conditions in column (4), of the said Table:

TABLE

Sl. No.	Type of assets or income	Amount payable	Conditions
(1)	(2)	(3)	(4)
1.	(*a*) Undisclosed asset located outside India; or (*b*) undisclosed foreign income.	Aggregate of,— (*i*) tax at the rate of thirty per cent. of the value of the undisclosed asset located outside India as on the 31st March, 2026; (*ii*) tax at the rate of thirty per cent. of the undisclosed foreign income; and (*iii*) an amount equal to one hundred per cent. of tax determined in clauses (*i*) and (*ii*).	The aggregate value of the undisclosed asset located outside India and the undisclosed foreign income does not exceed one crore rupees.
2.	(*a*) Asset located outside India acquired from income accruing or arising outside India, by an assessee, during the period in which such assessee was a non-resident, but such assets were not declared by him in the relevant Schedule in the return of income on becoming a resident; or	A fee of one lakh rupees.	The value of the asset located outside India does not exceed five crore rupees.

(1)	(2)	(3)	(4)
	(*b*) asset located outside India acquired from income which has been offered to tax under the Income-tax Act, 1961 (43 of 1961) by the assessee, but such assets were not declared by him in the relevant Schedule in the return of income.		

Manner of making declaration.

134. (*1*) A declaration under section 116 shall be made complete in all respects to the prescribed income-tax authority, in such form and shall be verified in such manner, as may be prescribed.

(*2*) The verification referred to in sub-section (*1*) shall be made electronically, so as to verify that—

(*a*) the assessee making the declaration is an eligible assessee; and

(*b*) the declaration of income or assets is in accordance with the provisions of this Scheme.

(*3*) The declaration made under sub-section (*1*) shall be deemed to be invalid, if—

(*a*) any material particular furnished in the declaration is found to be false at any stage; or

(*b*) the declarant violates any of the conditions referred to in this Scheme.

Procedure relating to manner of payment.

135. (*1*) After electronic verification of the declaration as specified in sub-section (*2*) of section 118, the amount payable by the assessee shall be communicated electronically, within a period of one month from the end of the month in which the declaration is made, by way of an order in such form and manner, as may be prescribed.

(*2*) The assessee shall pay the amount determined under sub-section (*1*) within a period of two months from the end of the month in which the order referred to in the said sub-section was received by him and the payment shall be made in such manner, as may be prescribed.

(*3*) Where the assessee fails to pay the amount determined under sub-section (*1*) or any part thereof within the period specified in sub-section (*2*), the assessee may pay such amount within a further period not exceeding two months, along with simple interest at the rate of one per cent. for every month or part of a month on such amount.

(*4*) The assessee shall, upon making the payment under sub-section (*2*) or sub-section (*3*), as the case may be, intimate the details of such payment to the prescribed income-tax authority, in such form and manner, as may be prescribed, within the extended period specified in sub-section (*3*).

(*5*) Upon receipt of the intimation referred to in sub-section (*4*), where the intimation is in accordance with the order under sub-section (*1*), an order certifying the payment of the amount as per the declaration, shall be communicated electronically to the assessee, in such form and manner, as may be prescribed, within one month from the end of the month of receipt of such intimation.

(*6*) Every order made under sub-section (*5*) shall be conclusive as to the matters stated therein.

Any income or asset declared not to be included in total income.

136. The income or the amount of investment in an asset, which has been declared in the manner provided in section 118 shall not be included in the total income of the declarant for any assessment year under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, if the declarant makes the payment of amount referred to in section 119 within the extended period specified in sub-section (*3*) of the said section.

43 of 1961.

22 of 2015.

Any income or asset declared not to affect finality of completed assessments.

137. In respect of income or asset declared or any amount paid thereon, the declarant shall not be entitled to claim for rectification or revision of any assessment made under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or claim any set off or relief in any appeal, reference or other proceeding in relation to any such assessment.

43 of 1961.

22 of 2015.

Amount paid in pursuance of declaration non-refundable.

138. No amount paid under section 119 in pursuance of a declaration made in the manner provided in section 118 shall be refundable.

Grant of immunity from penalty and prosecution.

139. Notwithstanding anything contained in the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, a declarant who makes a valid declaration under this Scheme and pays any amount, whether as tax, fee or otherwise, as the case may be, in accordance with the provisions of this Scheme, shall be granted immunity from the levy of any further tax or penalty and also from prosecution under the said Act in respect of income or asset so declared, for the previous year ending on the 31st March, 2026 or any earlier previous year.

22 of 2015.

Non-application of Scheme.

140. The provisions of this Scheme shall not apply in respect of—

(*a*) any income or asset which represents, directly or indirectly, proceeds of crime in respect of which proceedings have been initiated, or pending under the Prevention of Money-laundering Act, 2002; or

15 of 2003.

(*b*) any income or asset relating to an assessment year for which assessment proceedings have been completed under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

22 of 2015.

Effect of declaration on pending assessment proceedings.

141. Where a declaration of any income or asset is made under this Scheme and assessment proceedings under the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 are pending in respect of such income or assets, the Assessing Officer shall take such declaration into account while finalising such assessment order.

43 of 1961.

22 of 2015.

Power of Board to issue directions, etc.

142. (*1*) The Board may, from time to time, issue such directions or orders to the prescribed income-tax authorities, as it may deem fit:

Provided that no direction or order shall be issued so as to require that a particular case be disposed of in a particular manner.

(*2*) Without prejudice to the generality of the foregoing power, the Board may, if it considers necessary or expedient so to do, for the purposes of this Scheme, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the prescribed income-tax authorities in any work relating to this Act, including collection of revenue and issue such order, by way of relaxation of any provision of this Chapter or otherwise, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to make rules.

143. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

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

(*a*) the form in which a declaration may be made and the manner of its verification under sub-section (*1*) of section 118;

(*b*) the form and manner in which order shall be passed under sub-section (*1*) of section 119;

(*c*) the manner of making payment under sub-section (*2*) of section 119;

(*d*) the form and manner of intimation of payment under sub-section (*4*) of section 119;

(*e*) the form and manner in which the order certifying the payment shall be communicated under sub-section (*5*) of section 119;

(*f*) the manner of calculating the value of the asset under this Scheme;

(*g*) the manner of calculating the amount payable under this Scheme;

(*h*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules for carrying out the provisions of this Scheme.

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

Power to remove difficulties.

144. (*1*) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty.

(*2*) No order under sub-section (*1*) shall be made after the expiry of period of two years from the date on which provisions of this Scheme come into force.

(*3*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

CHAPTER V

INDIRECT TAXES

Customs

Amendment of section 1.

145. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 1, in sub-section (*2*), after the words "whole of India", the words ", fishing and fishing related activities by Indian-flagged fishing vessels beyond territorial waters of India" shall be inserted. 52 of 1962.

Amendment of section 2.

146. In section 2 of the Customs Act, clause (*28A*) shall be renumbered as clause (*28B*) thereof and before clause (*28B*) as so renumbered, the following clause shall be inserted, namely:—

'(*28A*) "Indian-flagged fishing vessel" means a vessel which is used or intended to be used for the purpose of fishing in the seas and entitled to fly the flag of India;'.

Amendment of section 28.

147. In section 28 of the Customs Act, in sub-section (*6*), in clause (*i*), for the words "be deemed to be conclusive as to the matters stated therein", the words, brackets and figure ", be deemed to be conclusive as to the matters stated therein and penalty so paid under sub-section (*5*), on determination under this sub-section, shall also be deemed to be a charge for non-payment of duty" shall be substituted.

Amendment of section 28J.

148. In the Customs Act, in section 28J, in sub-section (*2*),—

(*a*) for the words "three years", the words "five years" shall be substituted;

(*b*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that in respect of any advance ruling in force on the date on which the Finance Bill, 2026 receives the assent of the President, the Authority shall, upon a request by the applicant, extend the validity for five years from the date of the ruling.".

Insertion of new section 56A.

149. After section 56 of the Customs Act, the following section shall be inserted, namely:—

Special provision for fishing and fishing related activities.

"56A. (*1*) Notwithstanding anything contained in this Act or in any other law for the time being in force, fish harvested by an Indian-flagged fishing vessel beyond territorial waters of India,—

(*a*) may be brought into India free of duty;

(*b*) that has landed at foreign port may be treated as export of goods,

in such manner and subject to such conditions as may be provided by rules.

(*2*) The Board may make regulations providing for the form and manner of making an entry in respect of fish harvested including its declaration, custody, examination, assessment of duty, clearance, transit or transhipment.".

Substitution of new section for section 67.

150. In the Customs Act, for section 67, the following section shall be substituted, namely:—

Removal of goods from one warehouse to another.

"67. The owner of any warehoused goods may remove them from one warehouse to another, subject to such conditions as may be prescribed.".

Amendment of section 84.

151. In section 84 of the Customs Act, in clause (*b*), for the words "the examination", the words "the custody, examination" shall be substituted.

Customs Tariff

51 of 1975.

Amendment of First Schedule.

152. In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall—

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

(*b*) be also amended in the manner specified in the Third Schedule; and

(*c*) with effect from the 1st day of May, 2026, be also amended in the manner specified in,—

(*i*) the Fourth Schedule; and

(*ii*) the Fifth Schedule.

Central Goods and Services Tax

12 of 2017.

Amendment of section 15.

153. In the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the Central Goods and Services Tax Act), in section 15, in sub-section (*3*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

Amendment of section 34.

154. In section 34 of the Central Goods and Services Tax Act, in sub-section (*1*), after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (*b*) of sub-section (*3*) of section 15 is given" shall be inserted.

Amendment of section 54.

155. In section 54 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*6*), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (*ii*) of the first proviso to sub-section (*3*)" shall be inserted;

(*b*) in sub-section (*14*), after the words, brackets and figures "sub-section (*5*) or sub-section (*6*)", the words ", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

Amendment of section 101A.

156. In section 101A of the Central Goods and Services Tax Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

'(*1A*) Notwithstanding anything contained in sub-section (*1*), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case,—

(*a*) the provisions of sub-sections (*2*) to (*13*) shall not apply; and

(*b*) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority.

Explanation.—For the purposes of this sub-section, the expression "existing Authority" shall include a Tribunal.'.

Integrated Goods and Services Tax

Amendment of section 13.

157. In section 13 of the Integrated Goods and Services Tax Act, 2017, in sub-section (*8*), clause (*b*) shall be omitted. 13 of 2017.

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENT TO THE FINANCE ACT, 2001

Amendment of Seventh Schedule to Act 14 of 2001.

158. In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Sixth Schedule, with effect from the 1st day of May, 2026.

PART II

AMENDMENTS TO THE FINANCE (NO. 2) ACT, 2004

Amendment of Act 23 of 2004.

159. In the Finance (No. 2) Act, 2004, in section 98, in the Table, against serial number 4,—

(*i*) against entry (*a*) relating to sale of an option in securities, in column (*3*), for the figures and word "0.1 per cent.", the figures and word "0.15 per cent." shall be substituted;

(*ii*) against entry (*b*) relating to sale of an option in securities, where option is exercised, in column (*3*), for the figures and word "0.125 per cent.", the figures and word "0.15 per cent." shall be substituted;

(*iii*) against entry (*c*) relating to sale of a futures in securities, in column (*3*), for the figures and word "0.02 per cent.", the figures and word "0.05 per cent." shall be substituted.

PART III

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

Amendment of Act 22 of 2015.

160. In the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015,—

(*a*) in section 49, after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2024, namely:—

"Provided further that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.";

(*b*) in section 50, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2024, namely:—

"Provided that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.".

PART IV

AMENDMENT TO THE FINANCE ACT, 2025

Amendment of Act 7 of 2025.

161. In the Finance Act, 2025, in section 20, in clause (*a*), in sub-clause (*ii*), for the word "both", the word "all" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2025.

THE FIRST SCHEDULE

(*See* sections 2 and 3)

PART I

A.—INCOME-TAX UNDER THE INCOME-TAX ACT, 1961

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*31*)(*vii*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part I-A referred to as the said Act), not being a case to which Paragraphs B, C, D and E of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 plus 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs.10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the previous year 2023-24 does not exceed Rs. 400 crores	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or	50 per cent.;

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	
(*ii*) on the balance, if any, of the total income	35 per cent.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with Paragraphs A to E, or the provisions of section 111A or section 112 or section 112A of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*31*)(*vii*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of 10 per cent.; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 1,00,00,000 but does not exceed Rs. 2,00,00,000, at the rate of 15 per cent.; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000 but does not exceed Rs. 5,00,00,000, at the rate of 25 per cent.; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 5,00,00,000, at the rate of 37 per cent.;

A	B	C
		(v) where the total income (including dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act) exceeds Rs. 2,00,00,000 but is not covered in clauses (*iii*) and (*iv*), at the rate of 15 per cent.; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 111A, 112 and 112A of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15 per cent. and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds Rs. 50,00,000 but does not exceed Rs. 1,00,00,000, at the rate of 10 per cent; (*ii*) where the total income exceeds Rs. 1,00,00,000, at the rate of 15 per cent.
3.	Every co-operative society.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 7 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 12 per cent.
4.	Every firm or local authority.	Where the total income exceeds Rs. 1,00,00,000, at the rate of 12 per cent.
5.	Every domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 7 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 12 per cent.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds Rs. 1,00,00,000 but does not exceed Rs. 10,00,00,000, at the rate of 2 per cent; (*ii*) where the total income exceeds Rs. 10,00,00,000, at the rate of 5 per cent.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

$W_o = U_o + V_o$

where,—

W_o= the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

U_o= the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

V_o= the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	Rs. 50,00,000. Rs. 1,00,00,000. Rs. 2,00,00,000. Rs. 5,00,00,000.	Rs. 1,00,00,000. Rs. 2,00,00,000. Rs. 5,00,00,000. -
2.	Table 1: Sl. No. 2.B.	Rs. 50,00,000. Rs. 1,00,00,000.	Rs. 1,00,00,000. -
3.	Table 1: Sl. No. 3.B.	Rs. 1,00,00,000. Rs. 10,00,00,000.	Rs. 10,00,00,000. -
4.	Table 1: Sl. No. 4.B.	Rs. 1,00,00,000.	-
5.	Table 1: Sl. Nos. 5.B and 6.B.	Rs. 1,00,00,000. Rs. 10,00,00,000.	Rs. 10,00,00,000. -

B.— INCOME-TAX UNDER THE INCOME-TAX ACT, 2025

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*77*)(*g*) of the Income-tax Act, 2025 (hereafter in this Part I-B referred to as the said Act), not being a case to which Paragraphs B, C, D and E of this Part applies,— 30 of 2025.

Rates of income-tax

(*1*) where the total income does not exceed ₹ 250000	*Nil*;
(*2*) where the total income exceeds ₹ 250000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 250000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 12500 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 112500 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 300000	*Nil*;
(*2*) where the total income exceeds ₹ 300000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 300000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 10000 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 110000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 500000	*Nil*;
(*2*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	20% of the amount by which the total income exceeds ₹ 500000;
(*3*) where the total income exceeds ₹ 1000000	₹ 100000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 10000	10% of the total income;
(*2*) where the total income exceeds ₹ 10000 but does not exceed ₹ 20000	₹ 1000 *plus* 20% of the amount by which the total income exceeds ₹ 10000;
(*3*) where the total income exceeds ₹ 20000	₹ 3000 *plus* 30% of the amount by which the total income exceeds ₹ 20000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the tax year 2024-25 does not exceed ₹ 400 crores;	25% of the total income;
(*ii*) other than that referred to in item (*i*).	30% of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	50%;
(*ii*) on the balance, if any, of the total income.	35%.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with Paragraphs A to E, or the provisions of section 196, 197 or 198 of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; (*ii*) Hindu undivided family; or	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%;

A	B	C
	(*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in (*iii*) and (*iv*) above, at the rate of 15%; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
3.	Every co-operative society.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
4.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
5.	Every domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Wn = Un + Vn

where,—

Wn = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Un = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

Vn = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	₹ 50,00,000. ₹ 1,00,00,000. ₹ 2,00,00,000. ₹ 5,00,00,000.	₹ 1,00,00,000. ₹ 2,00,00,000. ₹ 5,00,00,000. -
2.	Table 1: Sl. No. 2.B.	₹ 50,00,000. ₹1,00,00,000.	₹ 1,00,00,000. -
3.	Table 1: Sl. No. 3.B.	₹ 1,00,00,000. ₹ 10,00,00,000.	₹ 10,00,00,000. -
4.	Table 1: Sl. No. 4.B.	₹ 1,00,00,000.	-
5.	Table 1: Sl. Nos. 5.B and 6.B.	₹1,00,00,000. ₹ 10,00,00,000.	₹ 10,00,00,000. -

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 393(*1*) [Table: Sl. Nos. 1(i) and 5], 393(*2*) [Table: Sl. Nos. 7, 8, 9 and 17] and 393(*3*) [Table: Sl. Nos. 1, 2 and 3] of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part referred to as the said Act), tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

		Rate of income-tax
1.	In the case of a person other than a company— (*a*) where the person is resident in India,—	
	(*i*) on income by way of interest other than "Interest on securities"	10%;

	(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*iii*) on income by way of winnings from horse races	30%;
	(*iv*) on income by way of net winnings from online games	30%;
	(*v*) on income by way of insurance commission	2%;
	(*vi*) on income by way of interest payable on— (*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act (*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder (*C*) any security of the Central Government or State Government	10%;
	(*vii*) on any other income	10%;
	(*b*) where the person is not resident in India,—	
	(*i*) in the case of a non-resident Indian,—	
	(*A*) on any investment income	20%;
	(*B*) on income by way of long-term capital gains referred to in section 214 or 197(*4*) of the said Act	12.5%;
	(*C*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;
	(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act]	12.5%;
	(*E*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;

	(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, or in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;
	(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*K*) on income by way of winnings from horse races	30%;
	(*L*) on income by way of net winnings from online games	30%;
	(*M*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20%;
	(*O*) on the whole of the other income	30%;
	(*ii*) in the case of any other person,—	
	(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;

	(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;
	(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy	20%;
	(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*F*) on income by way of winnings from horse races	30%;
	(*G*) on income by way of net winnings from online games	30%;
	(*H*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*I*) on income by way of long-term capital gains referred to in section 197(*4*) of the said Act	12.5%;
	(*J*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;

	(*K*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act	12.5%;
	(*L*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20%;
	(*N*) on the whole of the other income	30%;
2.	In the case of a company,— (*a*) where the company is a domestic company—	
	(*i*) on income by way of interest other than "Interest on securities"	10%;
	(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*iii*) on income by way of winnings from horse races	30%;
	(*iv*) on income by way of net winnings from online games	30%;
	(*v*) on any other income	10%;
	(*b*) where the company is not a domestic company—	
	(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30%;
	(*ii*) on income by way of winnings from horse races	30%;
	(*iii*) on income by way of net winnings from online games	30%;
	(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 393(*2*) [Table: Sl. Nos. 2 to 5] of the said Act)	20%;
	(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book referred to in section 207(*3*)(*a*) of the said Act, to the Indian concern, or in respect of any computer software referred to in section 207(*3*)(*b*) of the said Act, to a person resident in India	20%;

	(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in with that policy—	
	(*A*) where the agreement is made after the 31st March, 1961 but before the 1st April, 1976	50%;
	(*B*) where the agreement is made after the 31st March, 1976	20%;
	(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy of the Government of India, the agreement is in accordance with that policy—	
	(*A*) where the agreement is made after the 29th February, 1964 but before the 1st April, 1976	50%;
	(*B*) where the agreement is made after the 31st March, 1976	20%;
	(*viii*) on income by way of short-term capital gains referred to in section 196 of the said Act	20%;
	(*ix*) on income by way of long-term capital gains referred to in section 197(*4*) of the said Act	12.5%;
	(*x*) on income by way of long-term capital gains referred to in section 198 of the said Act exceeding ₹ 125000	12.5%;
	(*xi*) on other income by way of long-term capital gains [not being long-term capital gains referred to in Schedule II] [Table: Sl. Nos. 14 and 17] [to the extent it relates to section 10(*36*) of the Income-tax Act, 1961 (43 of 1961)] of the said Act	12.5%;
	(*xii*) on income by way of dividend, referred to in section 207(*1*) [Table: Sl. No. 2] of the said Act	10%;
	(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20%;
	(*xiv*) on any other income	35%;

Note.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in section 212 of the said Act.

Surcharge on income-tax

The amount of income-tax deducted as per the provisions of this Part, in the case of a person as specified in column B of the Table below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such tax.

TABLE

Sl. No.	Person in respect of which deduction has to be made	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident, except in case where the income of such person, is chargeable to tax under section 202 of the said Act.	(*i*) Where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 50000000, at the rate of 37%; (*v*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, but is not covered under clauses (*iii*) and (*iv*), at the rate of 15%; (*vi*) where the total income includes dividend income or capital gains under sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C
2.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, being a non-resident where the income of such person is chargeable to tax under section 202 of the said Act.	(*i*) Where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the income or the aggregate of such incomes (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000, at the rate of 25%; (*iv*) where the income or the aggregate of such incomes (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) paid or likely to be paid and subject to the deduction exceeds ₹ 20000000 but is not covered under clause (*iii*), at the rate of 15%; (*v*) where the total income includes dividend income or capital gains under sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed 15% and the clause (*i*) or (*ii*), as the case may be, shall apply accordingly.
3.	Association of persons, being a non-resident, and consisting of only companies as its members.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 15%.
4.	Every co-operative society, being a non-resident.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 12%.

A	B	C
5.	Every firm, being a non-resident.	Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ₹ 100000000, at the rate of 5%.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under section 316(*5*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part referred to as the said Act) or section 317(*2*) or 318 or 319 or 320(*2*) of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 392 [other than sub-section (*7*) of the said section] of the said Act or deducted under section 393(*1*) [Table: Sl. No. 8(*iii*)] of the said Act or in which the "advance tax" payable under Chapter XIX-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Part A, B, C or D of Chapter XIII or section 207 to 218, 223, 224, 307, 308, 311 or 334 of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 193, 194, 195, 199, 200, 201, 202, 203, 204, 206, 207, 208, 209, 210, 211, 214, 218 or 334 of the said Act] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act, not being a case to which Paragraphs B, C, D and E of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 250000	*Nil*;
(*2*) where the total income exceeds ₹ 250000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 250000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 12500 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 112500 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 300000	*Nil*;
(*2*) where the total income exceeds ₹ 300000 but does not exceed ₹ 500000	5% of the amount by which the total income exceeds ₹ 300000;
(*3*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	₹ 10000 *plus* 20% of the amount by which the total income exceeds ₹ 500000;
(*4*) where the total income exceeds ₹ 1000000	₹ 110000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the tax year,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 500000	*Nil*;
(*2*) where the total income exceeds ₹ 500000 but does not exceed ₹ 1000000	20% of the amount by which the total income exceeds ₹ 500000;
(*3*) where the total income exceeds ₹ 1000000	₹ 100000 *plus* 30% of the amount by which the total income exceeds ₹ 1000000.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed ₹ 10000	10% of the total income;
(*2*) where the total income exceeds ₹ 10000 but does not exceed ₹ 20000	₹ 1000 *plus* 20% of the amount by which the total income exceeds ₹ 10000;
(*3*) where the total income exceeds ₹ 20000	₹ 3000 *plus* 30% of the amount by which the total income exceeds ₹ 20000.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30%.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—	
(*i*) where its total turnover or the gross receipt in the tax year 2024-25 does not exceed ₹ 400 crores;	25% of the total income;
(*ii*) other than that referred to in item (*i*)	30% of the total income.
II. In the case of a company other than a domestic company,—	
(*i*) on so much of the total income as consists of,— (*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st March, 1961 but before the 1st April, 1976; or (*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th February, 1964 but before the 1st April, 1976, and where such agreement has, in either case, been approved by the Central Government;	50%;
(*ii*) on the balance, if any, of the total income	35%.

Paragraph F

Surcharge on income-tax

The amount of income-tax computed in accordance with the Paragraphs A to E, or the provisions of section 196, 197 or 198 of the said Act, in the case of person as specified in column B in Table 1 below, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate or rates as specified in column C of the said Table, of such income-tax.

TABLE 1

Sl. No.	Person	Rate of surcharge
A	B	C
1.	(*i*) Every individual; or (*ii*) Hindu undivided family; or (*iii*) association of persons, except in a case of an association of persons consisting of only companies as its members, whether incorporated or not; or (*iv*) body of individuals, whether incorporated or not; or (*v*) every artificial juridical person referred to in section 2(*77*)(*g*) of the said Act.	(*i*) Where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 10000000 but does not exceed ₹ 20000000, at the rate of 15%; (*iii*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000 but does not exceed ₹ 50000000, at the rate of 25%; (*iv*) where the total income (excluding dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 50000000, at the rate of 37%; (*v*) where the total income (including dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act) exceeds ₹ 20000000, but is not covered in (*iii*) and (*iv*) above, at the rate of 15%; (*vi*) where the total income includes any dividend income or capital gains under the provisions of sections 196, 197 and 198 of the said Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed 15% and the provisions of clause (*i*) or (*ii*), as the case may be, shall apply accordingly.

A	B	C
2.	Association of persons consisting of only companies as its members.	(*i*) Where the total income exceeds ₹ 5000000 but does not exceed ₹ 10000000, at the rate of 10%; (*ii*) where the total income exceeds ₹ 10000000, at the rate of 15%.
3.	Every co-operative society.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
4.	Every firm or local authority.	Where the total income exceeds ₹ 10000000, at the rate of 12%.
5.	Every domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 7%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 12%.
6.	Every company, other than a domestic company.	(*i*) Where the total income exceeds ₹ 10000000 but does not exceed ₹ 100000000, at the rate of 2%; (*ii*) where the total income exceeds ₹ 100000000, at the rate of 5%.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

Wa = Ua + Va

where,—

Wa = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

Ua = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

Va = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	Person	Amount	Amount
A	B	C	D
1.	Table 1: Sl. No. 1.B.	₹ 5000000. ₹10000000. ₹ 20000000. ₹ 50000000.	₹ 10000000. ₹ 20000000. ₹ 50000000. -

A	B	C	D
2.	Table 1: Sl. No. 2.B.	₹ 5000000. ₹10000000.	₹ 10000000. -
3.	Table 1: Sl. No. 3.B.	₹ 10000000. ₹ 100000000.	₹ 100000000. -
4.	Table 1: Sl. No. 4.B.	₹ 10000000.	-
5.	Table 1: Sl. No. 5.B and 6.B.	₹10000000. ₹ 100000000.	₹100000000. -

PART IV

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

A.—UNDER THE INCOME-TAX ACT, 1961

[*See* section 2(*7*)(*b*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*1A*)(*a*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part IV-A referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 57 to 59 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 58(*2*) of the said Act shall apply subject to the modification that the reference to section 40A of the said Act therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in section 2(*1A*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*1A*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

B.—UNDER THE INCOME-TAX ACT, 2025

[*See* section 3(*18*)(*c*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*5*)(*a*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part IV-B referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 93 to 95 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 94(*2*) of the said Act shall apply subject to the modification that the reference to section 36 of the said Act therein shall be construed as not including a reference to sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) of section 36.

Rule 2.—Agricultural income of the nature referred to in section 2(*5*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 28, 29, 30, 31, 32, 33, 34, 35, 36 [other than sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) thereof], 37, 38, 39, 40, 42 and 66 of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*5*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 21 to 25 of the said Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the tax year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the

case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the tax year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that tax year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the tax year commencing on the 1st April, 2026, or, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the tax years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) or (*10*) of this Act,—

(*i*) the loss so computed for the tax year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the tax year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the tax year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the tax year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the tax year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the tax year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the tax year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the tax year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the tax year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 516 relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

Rule 12.—Where a reference is made in this Part to any tax year commencing on the 1st April, 2025 or to any earlier tax year, the same shall be construed as a reference to the corresponding previous year under the Income-tax Act, 1961 (43 of 1961) as provided in section 536(*3*) of the said Act.

THE SECOND SCHEDULE

[*See* section 152(*a*)]

In the First Schedule to the Customs Tariff Act, in Chapter 66,—

(*i*) for the entry in column (4) occurring against tariff items 6601 91 00 and 6601 99 00, the entry "20% or Rs. 60 per piece, whichever is higher" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff items 6603 20 00, 6603 90 10 and 6603 90 90, the entry "10% or Rs. 25 per kg., whichever is higher" shall be substituted.

THE THIRD SCHEDULE

[*See* section 152(*b*)]

In the First Schedule to the Customs Tariff Act, in Chapter 98, for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "10%" shall be substituted.

THE FOURTH SCHEDULE

[*See* section 152(*c*)(*i*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(*1*) in Chapter 3, in heading 0306, for tariff item 0306 19 00 and the entries relating thereto, the following shall be substituted, namely:—			
"0306 19	-- *Other :*			
0306 19 10	--- Krill	kg.	15%	-
0306 19 90	--- Other	kg.	30%	-";
	(*2*) in Chapter 8,—			
	(*i*) in heading 0802, for tariff item 0802 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
"0802 99	-- *Other :*			
0802 99 10	--- Pecan nuts	kg.	30%	90%
0802 99 90	--- Other	kg.	100%	90%";
	(*ii*) in heading 0810, for tariff item 0810 40 00 and the entries relating thereto, the following shall be substituted, namely:—			
"0810 40	- *Cranberries, bilberries and other fruits of the genus Vaccinium :*			
0810 40 10	--- Cranberries	kg.	10%	20%
0810 40 20	--- Blueberries	kg.	10%	20%
0810 40 90	--- Other	kg.	30%	20%";
	(*iii*) in heading 0811, for tariff items 0811 90 10 to 0811 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
	"--- *Containing added sugar :*			
0811 90 11	---- Cranberries	kg.	10%	20%
0811 90 12	---- Blueberries	kg.	10%	20%
0811 90 19	---- Other	kg.	30%	20%
	--- *Other:*			
0811 90 91	---- Cranberries	kg.	10%	20%
0811 90 92	---- Blueberries	kg.	10%	20%
0811 90 99	---- Other	kg.	30%	20%";
	(*iv*) in heading 0813, after tariff item 0813 40 20 and the entries relating thereto, the following shall be inserted, namely:—			
"0813 40 30	--- Cranberries	kg.	10%	20%
0813 40 40	--- Blueberries	kg.	10%	20%";
	(*3*) in Chapter 12, in heading 1207, after tariff item 1207 99 40 and the entries relating thereto, the following shall be inserted, namely:—			
"1207 99 50	--- Shea nuts	kg.	15%	20%";
	(*4*) in Chapter 13, in heading 1302, for tariff items 1302 19 19 to 1302 19 30 and the entries relating thereto, the following shall be substituted, namely:—			

"1302 19 21	----	Of *Withania somnifera*	kg.	30%	-
1302 19 22	----	Of *Bacopa monnieri*	kg.	30%	-
1302 19 23	----	Of *Berberis aristata*	kg.	30%	-
1302 19 24	----	Of *Boswellia serrata*	kg.	30%	-
1302 19 25	----	Of *Emblica officinalis*	kg.	30%	-
1302 19 26	----	Of *Ocimum sanctum*	kg.	30%	-
1302 19 27	----	Of *Capsicum annuum*	kg.	30%	-
1302 19 28	----	Of *Phaseolus vulgaris*	kg.	30%	-
1302 19 31	----	Of *Piper nigrum*	kg.	30%	-
1302 19 32	----	Of *Pterocarpus marsupium*	kg.	30%	-
1302 19 33	----	Of *Punica granatum*	kg.	30%	-
1302 19 34	----	Of *Salacia reticulata*	kg.	30%	-
1302 19 35	----	Of *Tagetes erecta*	kg.	30%	-
1302 19 36	----	Of *Terminalia bellirica*	kg.	30%	-
1302 19 37	----	Of *Curcuma longa*	kg.	30%	-
1302 19 38	----	Of *Zingiber officinale*	kg.	30%	-
1302 19 39	----	Other	kg.	30%	-
1302 19 50	---	Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 60	---	Purified and distilled CNSL (Cardanol)	kg.	30%	-";

(*5*) in Chapter 20, in heading 2008,—

(*i*) for tariff item 2008 93 00 and the entries relating thereto, the following shall be substituted, namely:—

"2008 93	--	*Cranberries* (*Vaccinium macrocarpon, Vaccinium oxycoccos*)*; lingonberries* (*Vaccinium vitis-idaea*)*:*			
2008 93 10	---	Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*)	kg.	5%	-
2008 93 90	---	Other	kg.	30%	-";

(*ii*) after tariff item 2008 99 14 and the entries relating thereto, the following shall be inserted, namely:—

"2008 99 15	----	Blueberries	kg.	10%	-";

(*iii*) after tariff item 2008 99 94 and the entries relating thereto, the following shall be inserted, namely:—

"2008 99 95	----	Blueberries	kg.	10%	-";

(*6*) in Chapter 21, in heading 2106, for tariff item 2106 90 50 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Compound preparations for making beverages:*			
2106 90 51	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C	kg.	150%	-
2106 90 59	----	Other	kg.	50%	-";

(*7*) in Chapter 22, in heading 2202, for tariff items 2202 99 20 to 2202 99 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Fruit pulp or fruit juice based drinks:*			
2202 99 21	----	Cranberry products	l	10%	-

2202 99 29	----	Other	l	30%	-
	---	*Beverages containing milk:*			
2202 99 31	----	Cranberry products	l	10%	-
2202 99 39	----	Other	l	30%	-
	---	*Other :*			
2202 99 91	----	Cranberry products	l	10%	-
2202 99 99	----	Other	l	30%	-”;

(*8*) in Chapter 25, in heading 2529, for tariff item 2529 22 00 and the entries relating thereto, the following shall be substituted, namely:—

“2529 22	--	*Containing by weight more than 97 % of calcium fluoride :*			
2529 22 10	---	Acid grade	kg.	2.5%	-
2529 22 90	---	Other	kg.	5%	-”;

(*9*) in Chapter 26, in heading 2615, for tariff item 2615 10 00 and the entries relating thereto, the following shall be substituted, namely:—

“2615 10	-	*Zirconium ores and concentrates :*			
2615 10 10	---	Hafnium	kg.	Free	-
2615 10 90	---	Other	kg.	Free	-”;

(*10*) in Chapter 28, in heading 2841, for tariff item 2841 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“2841 90	-	*Other :*			
2841 90 10	---	Ammonium metavanadate	kg.	2.5%	-
2841 90 90	---	Other	kg.	7.5%	-”;

(*11*) in Chapter 29,—

(*i*) in heading 2905, tariff item 2905 14 30 and the entries relating thereto shall be omitted;

(*ii*) in heading 2915,—

(*a*) for tariff item 2915 90 10 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Acetyl chloride, Propionyl chloride :*			
2915 90 11	----	Acetyl chloride	kg.	7.5%	-
2915 90 12	----	Propionyl chloride	kg.	7.5%	-”;

(*b*) after tariff item 2915 90 95 and the entries relating thereto, the following shall be inserted, namely:—

“2915 90 96	----	Triethyl orthoformate	kg.	5%	-”;

(*iii*) in heading 2916, for tariff item 2916 34 00 and the entries relating thereto, the following shall be substituted, namely:—

“2916 34	--	*Phenylacetic acid and its salts :*			
2916 34 10	---	Phenylacetic acid	kg.	7.5%	-
2916 34 90	---	Other	kg.	7.5%	-”;

(*iv*) in heading 2917,—

(*a*) for tariff item 2917 19 20 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Malonic acid, its salts and esters :*			
2917 19 21	----	Malonic acid	kg.	7.5%	-
2917 19 22	----	Diethyl malonate	kg.	5%	-

2917 19 29	----	Other	kg.	7.5%	-”;

(*b*) for the entry in column (2) occurring against tariff item 2917 19 70, the entry “--- Ethoxy methylene malonate” shall be substituted;

(*v*) in heading 2918,—

(*a*) after tariff item 2918 30 60 and the entries relating thereto, the following shall be inserted, namely:—

“2918 30 70	---	Methyl alpha-phenylacetoacetate	kg.	7.5%	-”;

(*b*) after tariff item 2918 99 30 and the entries relating thereto, the following shall be inserted, namely:—

“2918 99 40	---	P-2-P methyl glycidic acid and its esters	kg.	7.5%	-”;

(*vi*) in heading 2922,—

(*a*) after tariff item 2922 19 19 and the entries relating thereto, the following shall be inserted, namely:—

“2922 19 30	---	DL-2 Aminobutanol	kg.	5%	-”;

(*b*) for tariff item 2922 43 00 and the entries relating thereto, the following shall be substituted, namely:—

“2922 43	--	*Anthranilic acid and its salts:*			
2922 43 10	---	Anthranilic acid	kg.	7.5%	-
2922 43 90	---	Other	kg.	7.5%	-”;

(*vii*) in heading 2924, for tariff item 2924 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Other:*			
2924 29 91	----	Alpha-phenylacetoacetamide	kg.	7.5%	-
2924 29 99	----	Other	kg.	7.5%	-”;

(*viii*) in heading 2927, after tariff item 2927 00 10 and the entries relating thereto, the following shall be inserted, namely:—

“2927 00 20	---	Azobisisobutyronitrile (AIBN)	kg.	7.5%	-”;

(*ix*) in heading 2932,—

(*a*) after tariff item 2932 20 30 and the entries relating thereto, the following shall be inserted, namely:—

“2932 20 40	---	Gibberellic acid	kg.	5%	-
2932 20 50	---	Aceto butyrolactone	kg.	5%	-”;

(*b*) after tariff item 2932 99 20 and the entries relating thereto, the following shall be inserted, namely:—

“2932 99 30	---	Artemisinin	kg.	5%	-
2932 99 40	---	3,4-MDP-2-P methyl glycidic acid	kg.	7.5%	-
2932 99 50	---	3,4-MDP-2-P methyl glycidate	kg.	7.5%	-”;

(*x*) in heading 2933,—

(*a*) for tariff item 2933 32 10 and the entries relating thereto, the following shall be substituted, namely:—

“2933 32 20	---	Piperidine	kg.	7.5%	-
2933 32 30	---	Mepiquate chloride	kg.	7.5%	-”;

(*b*) for the entry in column (2) occurring against tariff item 2933 37 00, the entry “-- N-Phenethyl-4-piperidone (NPP)” shall be substituted;

(*c*) after tariff item 2933 39 60 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 70	---	4-Piperidone	kg.	7.5%	-
2933 39 80	---	1-Boc-4-piperidone	kg.	7.5%	-";

(*d*) for tariff item 2933 39 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other:*			
2933 39 91	----	Norfentanyl	kg.	7.5%	-
2933 39 99	----	Other	kg.	7.5%	-";

(*xi*) in heading 2934, after tariff item 2934 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"2934 99 50	---	Thymidine	kg.	5%	-";

(*xii*) in heading 2939,—

(*a*) for tariff items 2939 41 00 to 2939 42 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 41	--	*Ephedrine and its salts :*			
2939 41 10	---	Ephedrine	kg.	7.5%	10%
2939 41 90	---	Other	kg.	7.5%	10%
2939 42	--	*Pseudoephedrine* (*INN*) *and its salts :*			
2939 42 10	---	Pseudoephedrine (INN)	kg.	7.5%	10%
2939 42 90	---	Other	kg.	7.5%	10%";

(*b*) for tariff item 2939 44 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 44	--	*Norephedrine and its salts :*			
2939 44 10	---	Norephedrine	kg.	7.5%	-
2939 44 90	---	Other	kg.	7.5%	-";

(*c*) for tariff item 2939 63 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 63	--	*Lysergic acid and its salts :*			
2939 63 10	---	Lysergic acid	kg.	7.5%	-
2939 63 90	---	Other	kg.	7.5%	-";

(*12*) in Chapter 33, in heading 3302, for tariff items 3302 10 10 to 3302 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Synthetic flavouring essences :*			
3302 10 11	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 ℃	kg.	20%	-
3302 10 19	----	Other	kg.	10%	-
	---	*Other :*			
3302 10 91	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 ℃	kg.	20%	-
3302 10 99	----	Other	kg.	10%	-";

(*13*) in Chapter 39, in heading 3923, for tariff item 3923 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other :*			
3923 29 91	----	Biodegradable	kg.	15%	-
3923 29 99	----	Other	kg.	15%	-";

(*14*) in Chapter 41,—

(*i*) in heading 4104, for tariff items 4104 11 00 to 4104 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"4104 11	--	*Full grains, unsplit; grain splits :*			
4104 11 10	---	Wet blues	kg.	Free	-
4104 11 90	---	Other	kg.	10%	-
4104 19	--	*Other :*			
4104 19 10	---	Wet blues	kg.	Free	-
4104 19 90	---	Other	kg.	10%	-";

(*ii*) in heading 4105, for tariff item 4105 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"4105 10	-	*In the wet state* (*including wet-blue*) *:*			
4105 10 10	---	Wet blues	kg.	Free	-
4105 10 90	---	Other	kg.	10%	-";

(*iii*) in heading 4106,—

(*a*) for tariff item 4106 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 21	--	*In the wet state* (*including wet-blue*) *:*			
4106 21 10	---	Wet blues	kg.	Free	-
4106 21 90	---	Other	kg.	10%	-";

(*b*) for tariff item 4106 31 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 31	--	*In the wet state* (*including wet-blue*) *:*			
4106 31 10	---	Wet blues	kg.	Free	-
4106 31 90	---	Other	kg.	10%	-";

(*c*) for tariff item 4106 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 91	--	*In the wet state* (*including wet-blue*) *:*			
4106 91 10	---	Wet blues	kg.	Free	-
4106 91 90	---	Other	kg.	10%	-";

(*15*) in Chapter 47, in heading 4702, for tariff item 4702 00 00 and the entries relating thereto, the following shall be substituted, namely:—

"4702		CHEMICAL WOOD PULP, DISSOLVING GRADES			
4702 00	-	*Chemical wood pulp, dissolving grades :*			
4702 00 10	---	Rayon grade wood pulp	kg.	2.5%	-
4702 00 90	---	Other	kg.	5%	-";

(*16*) in Chapter 48, in heading 4823, after tariff item 4823 90 30 and the entries relating thereto, the following shall be inserted, namely:—

"4823 90 40	---	Kites	kg.	20%	-";

(*17*) in Chapter 73,—

(*i*) in heading 7305,—

(*a*) for tariff items 7305 11 19 to 7305 11 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 11 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 11 31	----	Clad, plated or coated	kg.	15%	-
7305 11 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 11 41	----	Clad, plated or coated	kg.	15%	-
7305 11 49	----	Other	kg.	15%	-";

(*b*) for tariff items 7305 12 19 to 7305 12 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 12 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 12 31	----	Clad, plated or coated	kg.	15%	-
7305 12 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 12 41	----	Clad, plated or coated	kg.	15%	-
7305 12 49	----	Other	kg.	15%	-";

(*c*) for tariff items 7305 19 19 to 7305 19 29 and the entries relating thereto, the following shall be substituted, namely:—

"7305 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7305 19 31	----	Clad, plated or coated	kg.	15%	-
7305 19 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7305 19 41	----	Clad, plated or coated	kg.	15%	-
7305 19 49	----	Other	kg.	15%	-";

(*d*) for tariff items 7305 31 10 to 7305 31 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Galvanised :*			
7305 31 11	----	Of iron	kg.	15%	-
7305 31 19	----	Other	kg.	15%	-
	---	*Non-galvanised, of iron :*			
7305 31 21	----	Clad, plated or coated	kg.	15%	-
7305 31 29	----	Other	kg.	15%	-
	---	*Non-galvanised, other :*			
7305 31 31	----	Clad, plated or coated	kg.	15%	-
7305 31 39	----	Other	kg.	15%	-";

(*e*) for tariff items 7305 39 10 to 7305 39 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Galvanised :*

7305 39 11	----	Of iron	kg.	15%	-
7305 39 19	----	Other	kg.	15%	-
	---	*Non-galvanised, of iron :*			
7305 39 21	----	Clad, plated or coated	kg.	15%	-
7305 39 29	----	Other	kg.	15%	-
	---	*Non-galvanised, other :*			
7305 39 31	----	Clad, plated or coated	kg.	15%	-
7305 39 39	----	Other	kg.	15%	-”;

(*ii*) in heading 7306, for tariff items 7306 19 19 to 7306 19 29 and the entries relating thereto, the following shall be substituted, namely:—

“7306 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, of iron :*			
7306 19 31	----	Clad, plated or coated	kg.	15%	-
7306 19 39	----	Other	kg.	15%	-
	---	*Non-galvanised pipes, other :*			
7306 19 41	----	Clad, plated or coated	kg.	15%	-
7306 19 49	----	Other	kg.	15%	-”;

(*18*) in Chapter 81, in heading 8101, after tariff item 8101 99 10 and the entries relating thereto, the following shall be inserted, namely:—

“8101 99 20	---	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg.	5%	-”;

(*19*) in Chapter 84,—

(*i*) in heading 8415, for tariff item 8415 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“8415 90	-	*Parts :*			
8415 90 10	---	Separately presented indoor units or outdoor units for split-system air conditioning machines	u	20%	-
8415 90 90	---	Other	kg.	10%	-”;

(*ii*) in heading 8421, for tariff item 8421 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“8421 99	--	*Other :*			
8421 99 10	---	Reverse Osmosis (RO) membrane element for household type filters	u	10%	-
8421 99 90	---	Other	u	7.5%	-”;

(*20*) in Chapter 85,—

(*i*) in heading 8507, for tariff item 8507 90 10 and the entries relating thereto, the following shall be substituted, namely:—

“8507 90 10	---	Accumulator cases made of hard rubber	kg.	10%	-
8507 90 20	---	Battery separators	kg.	5%	-”;

(*ii*) in heading 8529,—

(*a*) after tariff item 8529 10 92 and the entries relating thereto, the following shall be inserted, namely:—

“8529 10 93	----	Other, for apparatus of headings 8525 to 8527	u	10%	-”;

(*b*) after tariff item 8529 90 20 and the entries relating thereto, the following shall be inserted, namely:—

"8529 90 30	---	Other, for apparatus of headings 8525 to 8527	u	10%	-";

(*21*) in Chapter 86, in heading 8609, for tariff item 8609 00 00 and the entries relating thereto, the following shall be substituted, namely:—

"8609		CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT			
8609 00	-	*Containers* (*including containers for the transport of fluids*) *specially designed and equipped for carriage by one or more modes of transport :*			
8609 00 10	---	Refrigerated containers	u	5%	-
8609 00 90	---	Other	u	10%	-".

THE FIFTH SCHEDULE

[*See* section 152(*c*)(*ii*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in Chapter 2, for the entry in column (4) occurring against tariff items 0207 25 00 and 0207 27 00, the entry "5%" shall be substituted;

(*2*) in Chapter 3, for the entry in column (4) occurring against tariff item 0306 36 60, the entry "Free" shall be substituted;

(*3*) in Chapter 5, for the entry in column (4) occurring against tariff item 0511 91 40, the entry "Free" shall be substituted;

(*4*) in Chapter 8,—

(*i*) for the entry in column (4) occurring against tariff item 0802 11 00, the entry "Rs. 35 per kg." shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 0802 12 00, the entry "Rs. 100 per kg." shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 0802 31 00, the entry "100%" shall be substituted;

(*5*) in Chapter 12, for the entry in column (4) occurring against tariff items 1209 10 00, 1209 21 00, 1209 22 00, 1209 23 00, 1209 24 00, 1209 25 00, 1209 29 10, 1209 29 90 and 1209 30 00, the entry "15%" shall be substituted;

(*6*) in Chapter 15, for the entry in column (4) occurring against all the tariff items of heading 1505, the entry "15%" shall be substituted;

(*7*) in Chapter 20, for the entry in column (4) occurring against tariff items 2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91 and 2008 19 92, the entry "30%" shall be substituted;

(*8*) in Chapter 21, for the entry in column (4) occurring against tariff items 2106 90 11, 2106 90 19, 2106 90 20, 2106 90 30, 2106 90 40, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 92 and 2106 90 99, the entry "50%" shall be substituted;

(*9*) in Chapter 23, for the entry in column (4) occurring against tariff item 2309 90 31, the entry "5%" shall be substituted;

(*10*) in Chapter 25,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2504, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 2505, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 2506, the entry "2.5%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2530 90 91, the entry "Free" shall be substituted;

(*11*) in Chapter 27,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 2701, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 2702, the entry "2.5%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 2703, the entry "2.5%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2709 00 10, the entry "Re 1 per tonne" shall be substituted;

(*12*) in Chapter 28,—

(*i*) for the entry in column (4) occurring against tariff item 2804 50 20, the entry "Free" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2804 61 00, the entry "Free" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2804 69 00, the entry "Free" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2804 90 00, the entry "Free" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 2805 30 00, the entry "Free" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 2809 20 10, the entry "5%" shall be substituted;

(*vii*) for the entry in column (4) occurring against tariff item 2811 22 00, the entry "2.5%" shall be substituted;

(*viii*) for the entry in column (4) occurring against tariff item 2816 40 00, the entry "Free" shall be substituted;

(*ix*) for the entry in column (4) occurring against all the tariff items of heading 2822, the entry "Free" shall be substituted;

(*x*) for the entry in column (4) occurring against tariff item 2825 20 00, the entry "Free" shall be substituted;

(*xi*) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 30, the entry "Free" shall be substituted;

(*xii*) for the entry in column (4) occurring against tariff item 2825 60 10, the entry "Free" shall be substituted;

(*xiii*) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 70, the entry "Free" shall be substituted;

(*xiv*) for the entry in column (4) occurring against tariff item 2825 80 00, the entry "Free" shall be substituted;

(*xv*) for the entry in column (4) occurring against tariff item 2825 90 20, the entry "Free" shall be substituted;

(*xvi*) for the entry in column (4) occurring against tariff item 2827 35 00, the entry "Free" shall be substituted;

(*xvii*) for the entry in column (4) occurring against tariff item 2827 39 30, the entry "Free" shall be substituted;

(*xviii*) for the entry in column (4) occurring against tariff item 2833 24 00, the entry "Free" shall be substituted;

(*xix*) for the entry in column (4) occurring against tariff item 2834 21 00, the entry "Free" shall be substituted;

(*xx*) for the entry in column (4) occurring against tariff item 2836 91 00, the entry "Free" shall be substituted;

(*xxi*) for the entry in column (4) occurring against tariff item 2836 92 00, the entry "Free" shall be substituted;

(*13*) in Chapter 29,—

(*i*) for the entry in column (4) occurring against tariff item 2910 20 00, the entry "2.5%", shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2918 15 30, the entry "Free" shall be substituted;

(*14*) in Chapter 31, for the entry in column (4) occurring against tariff item 3102 30 00, the entry "5%" shall be substituted;

(*15*) in Chapter 38,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 3801, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 3808 93 30, the entry "5%" shall be substituted;

(*16*) in Chapter 39, for the entry in column (4) occurring against all the tariff items of heading 3904, the entry "7.5%" shall be substituted;

(*17*) in Chapter 48, for the entry in column (4) occurring against tariff item 4823 90 90, the entry "10%" shall be substituted;

(*18*) in Chapter 49, for the entry in column (4) occurring against tariff item 4906 00 00, the entry "Free" shall be substituted;

(*19*) in Chapter 52, for the entry in column (4) occurring against tariff item 5201 00 25, the entry "Free" shall be substituted;

(*20*) in Chapter 72, for the entry in column (4) occurring against tariff item 7202 60 00, the entry "Free" shall be substituted;

(*21*) in Chapter 74, for the entry in column (4) occurring against tariff item 7402 00 10, the entry "Free" shall be substituted;

(*22*) in Chapter 78, for the entry in column (4) occurring against all the tariff items of heading 7802, the entry "Free" shall be substituted;

(*23*) in Chapter 79, for the entry in column (4) occurring against all the tariff items of heading 7902, the entry "Free" shall be substituted;

(*24*) in Chapter 81, for the entry in column (4) occurring against tariff item 8105 20 30, the entry "Free" shall be substituted;

(*25*) in Chapter 84, for the entry in column (4) occurring against tariff items 8419 89 12, 8419 89 13, 8419 89 14, 8419 89 15, 8419 89 16, 8419 89 17 and 8419 89 19, the entry "7.5%" shall be substituted.

THE SIXTH SCHEDULE

(*See* section 158)

In the Seventh Schedule to the Finance Act, 2001,—

(*i*) for the entry in column (4) occurring against tariff item 2403 99 10, the entry "60%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2403 99 30, the entry "60%" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 2403 99 90, the entry "60%" shall be substituted.

Sd/-

DR. RAJIV MANI,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

———

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29th March, 2023/*Chaitra* 8, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 29th March, 2023 and is hereby published for general information:—

THE APPROPRIATION (NO. 2) ACT, 2023

No. 5 OF 2023

[29*th March*, 2023.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2022-23.

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

1. This Act may be called the Appropriation (No. 2) Act, 2023. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two lakh seventy thousand five hundred eight crore and eighty-nine lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2022-23 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 270508,89,00,000 out of the Consolidated Fund of India for the financial year 2022-23.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare	Revenue	4,00,000	..	4,00,000
2	Department of Agricultural Research and Education	Revenue	145,29,00,000	..	145,29,00,000
3	Atomic Energy	Revenue	..	*18,00,00,000*	18,00,00,000
		Capital	1,00,000	..	1,00,000
4	Ministry of Ayush	Revenue	1,00,000	..	1,00,000
5	Department of Chemicals and Petrochemicals	Revenue	1,00,000	..	1,00,000
6	Department of Fertilisers	Revenue	36325,36,00,000	..	36325,36,00,000
7	Department of Pharmaceuticals	Revenue	1,00,000	*1,00,000*	2,00,000
8	Ministry of Civil Aviation	Revenue	2,00,000	..	2,00,000
		Capital	10,00,00,000	..	10,00,00,000
9	Ministry of Coal	Revenue	1,00,000	..	1,00,000
10	Department of Commerce	Revenue	742,01,00,000	..	742,01,00,000
11	Department for Promotion of Industry and Internal Trade	Revenue	2,00,000	*29,00,000*	31,00,000
		Capital	235,98,00,000	..	235,98,00,000
12	Department of Posts	Revenue	83,96,00,000	..	83,96,00,000
		Capital	518,40,00,000	..	518,40,00,000
13	Department of Telecommunications	Revenue	25052,58,00,000	*25,00,00,000*	25077,58,00,000
		Capital	634,36,00,000	*1,14,00,000*	635,50,00,000
14	Department of Consumer Affairs	Capital	6,77,00,000	..	6,77,00,000
15	Department of Food and Public Distribution	Capital	3,21,00,000	..	3,21,00,000
16	Ministry of Cooperation	Revenue	1002,03,00,000	..	1002,03,00,000
		Capital	1,00,000	..	1,00,000
18	Ministry of Culture	Revenue	2,00,000	..	2,00,000
19	Ministry of Defence (Civil)	Revenue	2327,36,00,000	*1,71,00,000*	2329,07,00,000
		Capital	2,00,000	..	2,00,000
20	Defence Services (Revenue)	Revenue	7219,57,00,000	*20,87,00,000*	7240,44,00,000
21	Capital Outlay on Defence Services	Capital	1,00,000	*233,98,00,000*	233,99,00,000
22	Defence Pensions	Revenue	33724,38,00,000	..	33724,38,00,000
23	Ministry of Development of North Eastern Region	Capital	33,76,00,000	..	33,76,00,000
24	Ministry of Earth Sciences	Revenue	3,00,000	..	3,00,000
25	Department of School Education and Literacy	Revenue	1,00,000	..	1,00,000
26	Department of Higher Education	Revenue	12,67,00,000	..	12,67,00,000
		Capital	1,00,000	..	1,00,000
27	Ministry of Electronics and Information Technology	Revenue	3,00,000	..	3,00,000
		Capital	1,00,000	..	1,00,000
28	Ministry of Environment, Forests and Climate Change	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
29	Ministry of External Affairs	Revenue	451,58,00,000	..	451,58,00,000
30	Department of Economic Affairs	Revenue	4,00,000	..	4,00,000
32	Department of Financial Services	Revenue	1,00,000	..	1,00,000
35	Department of Revenue	Revenue	67012,58,00,000	..	67012,58,00,000
36	Direct Taxes	Capital	2,00,000	..	2,00,000
37	Indirect Taxes	Revenue	1,00,000	..	1,00,000
		Capital	2,00,000	..	2,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
38	Indian Audit and Accounts Department	Capital	134,21,00,000	..	134,21,00,000
	CHARGED.—*Interest Payments*	Revenue	..	*4830,00,00,000*	4830,00,00,000
	CHARGED.—*Repayment of Debt*	Capital	..	*70762,96,00,000*	70762,96,00,000
41	Pensions	Revenue	1499,19,00,000	..	1499,19,00,000
42	Transfers to States	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	*1,00,000*	2,00,000
43	Department of Fisheries	Revenue	1,00,000	..	1,00,000
44	Department of Animal Husbandry and Dairying	Revenue	31,14,00,000	..	31,14,00,000
45	Ministry of Food Processing Industries	Revenue	1,00,000	..	1,00,000
46	Department of Health and Family Welfare	Revenue	3,00,000	..	3,00,000
		Capital	1,00,000	..	1,00,000
49	Ministry of Home Affairs	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
51	Police	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	*13,00,000*	14,00,000
52	Andaman and Nicobar Islands	Revenue	9,00,000	..	9,00,000
		Capital	20,00,000	..	20,00,000
55	Ladakh	Revenue	4,00,000	..	4,00,000
56	Lakshadweep	Revenue	35,95,00,000	..	35,95,00,000
57	Transfers to Delhi	Capital	1,00,000	..	1,00,000
58	Transfers to Jammu and Kashmir	Revenue	158,00,00,000	..	158,00,00,000
60	Ministry of Housing and Urban Affairs	Revenue	4,00,000	..	4,00,000
		Capital	3,00,000	..	3,00,000
61	Ministry of Information and Broadcasting	Revenue	1,00,000	..	1,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
64	Ministry of Labour and Employment	Revenue	1,00,000	..	1,00,000
65	Law and Justice	Revenue	3166,09,00,000	..	3166,09,00,000
66	Election Commission	Capital	1,00,000	..	1,00,000
68	Ministry of Micro, Small and Medium Enterprises	Revenue	2306,21,00,000	..	2306,21,00,000
69	Ministry of Mines	Revenue	151,95,00,000	..	151,95,00,000
71	Ministry of New and Renewable Energy	Revenue	5536,00,00,000	..	5536,00,00,000
76	Ministry of Petroleum and Natural Gas	Revenue	2,00,000	..	2,00,000
77	Ministry of Planning	Revenue	16,44,00,000	..	16,44,00,000
78	Ministry of Ports, Shipping and Waterways	Revenue	1,00,000	..	1,00,000
		Capital	23,86,00,000	..	23,86,00,000
79	Ministry of Power	Revenue	1,00,000	..	1,00,000
	CHARGED.—*Union Public Service Commission*	Revenue	..	*18,75,00,000*	18,75,00,000
85	Ministry of Railways	Revenue	1340,94,00,000	*68,80,00,000*	1409,74,00,000
		Capital	1,00,000	*882,00,00,000*	882,01,00,000
86	Ministry of Road Transport and Highways	Revenue	1,00,000	..	1,00,000
		Capital	3693,10,00,000	..	3693,10,00,000
88	Department of Land Resources	Revenue	1,00,000	..	1,00,000
89	Department of Science and Technology	Revenue	2,00,000	..	2,00,000
90	Department of Biotechnology	Revenue	2,00,000	..	2,00,000
91	Department of Scientific and Industrial Research	Revenue	1,00,000	..	1,00,000

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
92	Ministry of Skill Development and Entrepreneurship..	Revenue	1,00,000	..	1,00,000
93	Department of Social Justice and Empowerment.....	Capital	8,17,00,000	..	8,17,00,000
94	Department of Empowerment of Persons with Disabilities	Revenue	1,00,000	..	1,00,000
95	Department of Space	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
98	Ministry of Textiles	Revenue	2,00,000	..	2,00,000
100	Ministry of Tribal Affairs	Revenue	96,00,000	..	96,00,000
102	Ministry of Youth Affairs and Sports	Revenue	1,00,000	..	1,00,000
	TOTAL:		193645,24,00,000	*76863,65,00,000*	270508,89,00,000

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29th March, 2023/*Chaitra* 8, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 29th March, 2023 and is hereby published for general information:—

THE JAMMU AND KASHMIR APPROPRIATION (No. 2) ACT, 2023

No. 6 OF 2023

[29*th March*, 2023.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2023-24.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

1. This Act may be called the Jammu and Kashmir Appropriation (No. 2) Act, 2023. Short title.

2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh forty-eight thousand five hundred crore rupees towards defraying the several charges which will come in course of payment during the financial year 2023-24 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 148500,00,00,000 out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the financial year 2023-24.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. Appropriation.

THE SCHEDULE
(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	General Administration Department	Revenue	529,18,07,000	*31,68,44,000*	560,86,51,000
		Capital	163,41,19,000	..	163,41,19,000
2	Home Department	Revenue	10314,22,39,000	..	10314,22,39,000
		Capital	799,61,03,000	..	799,61,03,000
3	Planning Department	Revenue	134,80,01,000	..	134,80,01,000
		Capital	786,56,80,000	..	786,56,80,000
4	Information Department	Revenue	122,04,81,000	..	122,04,81,000
		Capital	100,47,70,000	..	100,47,70,000
5	Mining Department	Revenue	78,34,61,000	..	78,34,61,000
		Capital	12,20,00,000	..	12,20,00,000
6	Power Development Department	Revenue	4388,24,24,000	..	4388,24,24,000
		Capital	1964,90,03,000	..	1964,90,03,000
7	Education Department	Revenue	12000,18,27,000	..	12000,18,27,000
		Capital	792,12,18,000	..	792,12,18,000
8	Finance Department	Revenue	13620,83,88,000	*9635,18,00,000*	23256,01,88,000
		Capital	1021,65,59,000	*37978,38,00,000*	39000,03,59,000
9	Parliamentary Affairs Department	Revenue	58,71,79,000	*87,10,000*	59,58,89,000
		Capital	4,00,00,000	..	4,00,00,000
10	Law Department	Revenue	830,23,02,000	*102,35,00,000*	932,58,02,000
		Capital	192,00,00,000	..	192,00,00,000
11	Industry and Commerce Department	Revenue	347,43,60,000	..	347,43,60,000
		Capital	741,78,54,000	..	741,78,54,000
12	Agriculture Department	Revenue	1308,00,78,000	..	1308,00,78,000
		Capital	1953,95,00,000	..	1953,95,00,000
13	Animal/Sheep Husbandry Department	Revenue	669,08,18,000	..	669,08,18,000
		Capital	476,43,73,000	..	476,43,73,000
14	Revenue Department	Revenue	830,53,54,000	..	830,53,54,000
		Capital	59,50,00,000	..	59,50,00,000
15	Food Civil Supplies and Consumer Affairs Department	Revenue	236,20,92,000	..	236,20,92,000
		Capital	390,87,21,000	..	390,87,21,000
16	Public Works Department	Revenue	1327,60,32,000	..	1327,60,32,000
		Capital	4062,86,99,000	..	4062,86,99,000
17	Health and Medical Education Department	Revenue	6264,74,70,000	..	6264,74,70,000
		Capital	2097,53,11,000	..	2097,53,11,000
18	Social Welfare Department	Revenue	3538,71,81,000	..	3538,71,81,000
		Capital	98,92,40,000	..	98,92,40,000
19	Housing and Urban Development Department	Revenue	1297,50,60,000	..	1297,50,60,000
		Capital	2928,04,20,000	..	2928,04,20,000
20	Tourism Department	Revenue	215,00,08,000	..	215,00,08,000
		Capital	287,32,00,000	..	287,32,00,000
21	Forest Department	Revenue	1568,51,97,000	..	1568,51,97,000
		Capital	207,74,52,000	..	207,74,52,000
22	Irrigation Department	Revenue	717,57,66,000	..	717,57,66,000
		Capital	1310,50,41,000	..	1310,50,41,000

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
23	Public Health Engineering Department	Revenue	1838,11,64,000	..	1838,11,64,000
		Capital	5850,00,00,000	..	5850,00,00,000
24	Hospitality and Protocol Department	Revenue	239,37,08,000	..	239,37,08,000
		Capital	72,00,00,000	..	72,00,00,000
25	Labour, Stationery and Printing Department	Revenue	111,13,22,000	..	111,13,22,000
		Capital	69,00,23,000	..	69,00,23,000
26	Fisheries Department	Revenue	111,56,86,000	..	111,56,86,000
		Capital	153,25,78,000	..	153,25,78,000
27	Higher Education Department	Revenue	1540,67,76,000	..	1540,67,76,000
		Capital	729,75,00,000	..	729,75,00,000
28	Rural Development Department	Revenue	748,33,69,000	..	748,33,69,000
		Capital	4169,26,42,000	..	4169,26,42,000
29	Transport Department	Revenue	107,39,02,000	..	107,39,02,000
		Capital	54,39,32,000	..	54,39,32,000
30	Tribal Affairs Department	Revenue	121,90,73,000	..	121,90,73,000
		Capital	446,75,59,000	..	446,75,59,000
31	Culture Department	Revenue	97,37,65,000	..	97,37,65,000
		Capital	170,07,16,000	..	170,07,16,000
32	Horticulture Department	Revenue	161,52,57,000	..	161,52,57,000
		Capital	572,78,73,000	..	572,78,73,000
33	Disaster Management, Relief, Rehabilitation and Reconstruction Department	Revenue	1009,82,08,000	..	1009,82,08,000
		Capital	410,67,41,000	..	410,67,41,000
34	Youth Services and Technical Education Department	Revenue	669,47,69,000	..	669,47,69,000
		Capital	227,63,14,000	..	227,63,14,000
35	Science and Technology Department	Revenue	13,02,12,000	..	13,02,12,000
		Capital	109,85,00,000	..	109,85,00,000
36	Cooperative Department	Revenue	71,19,69,000	..	71,19,69,000
		Capital	25,00,00,000	..	25,00,00,000
	TOTAL:		100751,53,46,000	*47748,46,54,000*	148500,00,00,000

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 139] Srinagar, Thu., the 11th June, 2026/21st Jyai., 1948. [No. 11-57

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 29*th March,* 2023/*Chaitra* 8, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 29th March, 2023 and is hereby published for general information:—

THE JAMMU AND KASHMIR APPROPRIATION ACT, 2023

No. 7 of 2023

[29*th March*, 2023.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2022-23.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

Short title.

1. This Act may be called the Jammu and Kashmir Appropriation Act, 2023.

Issue of Rs. 3711,71,76,000 (Supplementary Grant) out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the financial year 2022-23.

2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of three thousand seven hundred eleven crore, seventy-one lakh and seventy-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2022-23 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(*See* sections 2 and 3)

1	2	3		
No. of Vote/ Appro-priation	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
8	Finance Department ..... Revenue	2734,52,12,000	..	2734,52,12,000
10	Law Department ..... Revenue	43,67,31,000	*15,11,00,000*	58,78,31,000
17	Health and Medical Education Department ..... Revenue	607,36,91,000	..	607,36,91,000
22	Irrigation Department ..... Capital	54,26,78,000	..	54,26,78,000
24	Hospitality and Protocol Department ..... Revenue	3,35,94,000	..	3,35,94,000
30	Tribal Affairs Department ..... Capital	147,75,49,000	..	147,75,49,000
32	Horticulture Department ..... Capital	8,76,53,000	..	8,76,53,000
34	Youth Services and Technical Education Department ..... Capital	5,64,78,000	..	5,64,78,000
36	Cooperative Department ..... Revenue	91,24,90,000	..	91,24,90,000
	TOTAL:	3696,60,76,000	*15,11,00,000*	3711,71,76,000

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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PART IV

Reprints from the Government of India Gazette.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 31*st March,* 2023 */ Chaitra* 10, 1945 *(Saka)*

The following Act of Parliament received the assent of the President on the 31st March, 2023 and is hereby published for general information:—

THE FINANCE ACT, 2023

No. 8 OF 2023

[31*st March,* 2023.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2023-2024.

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

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2023.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 127 shall come into force on the 1st day of April, 2023;

(*b*) sections 128 to 163 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st day of April, 2023, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

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

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

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

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

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

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

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

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

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

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act:

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

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

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(*b*) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*iv*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*v*) having a total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

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

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

(*d*) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act,—

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

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

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

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

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

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

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

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

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

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

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

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

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

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

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

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

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

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

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

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

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

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in case of every individual or Hindu undivided family, whose income is chargeable to tax under section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A of Part I of the First Schedule:

Provided also that in case of every resident co-operative society, whose income is chargeable to tax under section 115BAD of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax.

(*4*) In cases in which tax has to be charged and paid under sub-section (*2A*) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

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

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

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the

Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

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

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

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

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

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

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

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

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

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

(*d*) in the case of every co-operative society, being a non-resident, calculated,—

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

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

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

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

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

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

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

(*8*) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

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

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

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

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

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

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

(*c*) in the case of every co-operative society, being a non-resident, calculated,—

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

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

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

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

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

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

(*9*) Subject to the provisions of sub-section (*10*), in cases in which income-tax has to be charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

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

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or sections 112 or 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of a resident co-operative society whose income is chargeable to tax under section 115BAD or under section 115BAE of the Income-tax Act:

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

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

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

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

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(*b*) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

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

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

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(*v*) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (*iii*) and (*iv*):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.:

Provided further that where the total income of a person, being a specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge;

(*c*) in the case of an association of persons consisting of only companies as its members,—

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

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

(*d*) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

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

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

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

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but

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

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

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

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such "advance tax";

(*ii*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such "advance tax";

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance tax"; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such "advance tax":

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC and where such income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge:

Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the "advance tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical

person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, whose income is chargeable to tax under section 115BAC of the Income-tax Act having total income exceeding,—

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

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

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

Provided also that in case of every resident co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax".

(*10*) In cases to which Paragraph A of Part III of the First Schedule applies, or in case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a resident, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

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

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

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if the net agricultural income were the total income;

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

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this

sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

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

Provided also that in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a resident, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

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

(*11*) The amount of income-tax as specified in sub-sections (*1*) to (*3*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*12*) The amount of income-tax as specified in sub-sections (*4*) to (*10*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

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

Provided further that nothing contained in this sub-section shall apply in respect of income-tax as specified in sub-section (*9*), calculated on income, referred to in clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, of specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act.

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

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2023, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

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

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

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

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

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

(*a*) in clause (*19B*), the words and brackets "or an Additional Commissioner of Income-tax (Appeals)" shall be omitted;

(*b*) in clause (*24*), after sub-clause (*xviib*), the following sub-clauses shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*xviic*) any sum referred to in clause (*xii*) of sub-section (*2*) of section 56;

(*xviid*) any sum referred to in clause (*xiii*) of sub-section (*2*) of section 56;";

(*c*) after clause (*28C*), the following clause shall be inserted, namely:—

'(*28CA*) "Joint Commissioner (Appeals)" means a person appointed to be a Joint Commissioner of Income-tax (Appeals) or an Additional Commissioner of Income-tax (Appeals) under sub-section (*1*) of section 117;';

(*d*) in clause (*37A*), in sub-clause (*ii*), after the figures and letter "194B,", the figures and letters "194BA," shall be inserted;

(*e*) in clause (*42A*), in *Explanation* 1, in clause (*i*), after sub-clause (*hh*), the following sub-clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*hi*) in the case of a capital asset, being—

(*a*) Electronic Gold Receipt issued in respect of gold deposited as referred to in clause (*viid*) of section 47, there shall be included the period for which such gold was held by the assessee prior to conversion into the Electronic Gold Receipt;

(*b*) gold released in respect of an Electronic Gold Receipt as referred to in clause (*viid*) of section 47, there shall be included the period for which such Electronic Gold Receipt was held by the assessee prior to its conversion into gold;".

Amendment of section 9.

4. In section 9 of the Income-tax Act, in sub-section (*1*), for clause (*viii*), the following clause shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*viii*) income arising outside India, being any sum of money referred to in sub-clause (*xviia*) of clause (*24*) of section 2, paid by a person resident in India—

(*a*) on or after the 5th day of July, 2019 to a non-resident, not being a company, or to a foreign company; or

(*b*) on or after the 1st day of April, 2023 to a person not ordinarily resident in India within the meaning of clause (*6*) of section 6.".

Amendment of section 10.

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

(*a*) in clause (*4D*), in the *Explanation*, in clause (*c*), in sub-clause (*i*), in item (*I*), after the words and figures "Securities and Exchange Board of India Act, 1992, or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the" shall be inserted; 15 of 1992.

(*b*) for clause (*4E*), the following shall be substituted with effect from the 1st day of April, 2024,—

"(*4E*) any income accrued or arisen to, or received by a non-resident as a result of—

(*i*) transfer of non-deliverable forward contracts or offshore derivative instruments or over-the-counter derivatives; or

(*ii*) distribution of income on offshore derivative instruments,

entered into with an offshore banking unit of an International Financial Services Centre referred to in sub-section (*1A*) of section 80LA, which fulfils such conditions as may be prescribed;";

(*c*) for clause (*4G*), the following clauses shall be substituted with effect from the 1st day of April, 2024, namely:—

'(4G) any income received by a non-resident from,—

(*i*) portfolio of securities or financial products or funds, managed or administered by any portfolio manager on behalf of such non-resident; or

(*ii*) such activity carried out by such person, as may be notified by the Central Government in the Official Gazette,

in an account maintained with an Offshore Banking Unit in any International Financial Services Centre, as referred to in sub-section (*IA*) of section 80LA, to the extent such income accrues or arises outside India and is not deemed to accrue or arise in India.

Explanation.—For the purposes of this clause, "portfolio manager" shall have the same meaning as assigned to it in clause (*z*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Centres Authority (Capital Market Intermediaries) Regulations, 2021, made under the International Financial Services Centres Authority Act, 2019;

50 of 2019.

(*4H*) any income of a non-resident or a Unit of an International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA, engaged primarily in the business of leasing of an aircraft, by way of capital gains arising from the transfer of equity shares of domestic company, being a Unit of an International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA, engaged primarily in the business of lease of an aircraft which has commenced operations on or before the 31st day of March, 2026:

Provided that the provisions of this clause shall apply for capital gains arising from the transfer of equity shares of such domestic company in a previous year relevant to an assessment year falling within the—

(*a*) period of ten assessment years beginning with the assessment year relevant to the previous year in which the domestic company has commenced operations; or

(*b*) period of ten assessment years beginning with the assessment year commencing on the 1st day of April, 2024, where the period referred to in clause (*a)* ends before the 1st day of April, 2034.

Explanation.—For the purposes of this clause, "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;';

(*d*) in clause (*10D*),—

(*i*) in the second proviso, the words, brackets, figures and letter "or the *Explanation* to sub-section (*2A*) of section 88, as the case may be" shall be omitted;

(*ii*) for the sixth proviso, the following provisos shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided also that nothing contained in this clause shall apply with respect to any life insurance policy, other than a unit linked insurance policy, issued on or after the 1st day of April, 2023, if the amount of premium payable for any of the previous years during the term of such policy exceeds five lakh rupees:

Provided also that if the premium is payable by a person for more than one life insurance policy, other than unit linked insurance policy, issued on or after the 1st day of April, 2023, the provisions of this clause shall apply only with respect to those life insurance policies, other than unit linked insurance policies, where the aggregate amount of premium does not exceed the amount referred to in the sixth proviso in any of the previous years during the term of any of those policies:

Provided also that the provisions of the fourth, fifth, sixth and seventh provisos shall not apply to any sum received on the death of a person:";

(*e*) after clause (*12B*), the following shall be inserted, namely:—

'(*12C*) any payment from the *Agniveer* Corpus Fund to a person enrolled under the *Agnipath* Scheme, or to his nominee.

Explanation.—For the purposes of this clause "*Agniveer* Corpus Fund" and "*Agnipath* Scheme" shall have the meanings respectively assigned to them in section 80CCH;';

(*f*) in clause (*22B*), after the third proviso, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided also that nothing contained in this clause shall apply to any income of the news agency of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2024;";

(*g*) clause (*23BBF*) shall be omitted;

(*h*) in clause (*23C*),—

(*I*) with effect from the 1st day of October, 2023,—

(*i*) in the first proviso, for clause (*iv*), the following clause shall be substituted, namely:—

"(*iv*) in any other case, where activities of the fund or trust or institution or university or other educational institution or hospital or other medical institution have—

(*A*) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(*B*) commenced and no income or part thereof of the said fund or trust or institution or university or other educational institution or hospital or other medical institution has been excluded from the total income on account of applicability of sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities,";

(*ii*) in the second proviso,—

(*a*) in clause (*ii*),—

(*A*) in the opening portion, after the word, brackets and figures "clause (*iii*)", the words, brackets, letter and figures "or sub-clause (*B*) of clause (*iv*)" shall be inserted;

(*B*) in sub-clause (*b*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in clause (*ii*) or clause (*iii*) of the first proviso, rejecting such application and also cancelling its approval;

(*II*) in a case referred to in sub-clause (*B*) of clause (*iv*) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard;";

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

"(*iii*) where the application is made under sub-clause (*A*) of clause (*iv*) of the said proviso or the application made under clause (*iv*) of the said proviso, as it stood immediately before its amendment by the Finance Act, 2023, pass an order in writing granting approval to it provisionally for a period of three years from the assessment year from which the approval is sought, and send a copy of such order to the fund or trust or institution or university or other educational institution or hospital or other medical institution:";

(*II*) in the third proviso,—

(*i*) in *Explanation* 2,—

(*a*) in clause (*i*),—

(*A*) in the proviso, the word "and" shall be omitted;

(*B*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos, and those specified in *Explanation* 2 and *Explanation* 3, of this clause, at the time the application was made from the corpus:

Provided also that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from the corpus:

Provided also that nothing contained in the first proviso shall apply where the application from the corpus is made on or before the 31st day of March, 2021;";

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

"Provided further that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos, and those specified in *Explanation* 2 and *Explanation* 3, of this clause at the time the application was made from loan or borrowing:

Provided also that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing:

Provided also that nothing contained in the first proviso shall apply where the application from any loan or borrowing is made on or before the 31st day of March, 2021; and";

(*c*) after clause (*ii*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*iii*) any amount credited or paid out of the income of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*), other than the amount referred to in the twelfth proviso, to any other fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*), or trust or institution registered under section 12AB, as the case may be, shall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.";

(*ii*) in *Explanation* 3, in clause (*c*), for the words "furnished on or before", the words "furnished at least two months prior to" shall be substituted;

(*III*) in the fifteenth proviso, in *Explanation* 2,—

(*A*) in clause (*d*), for the words "attained finality.", the words "attained finality; or" shall be substituted;

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

"(*e*) the application referred to in the first proviso of this clause is not complete or it contains false or incorrect information.";

(*IV*) in the nineteenth proviso, in the *Explanation*, with effect from the 1st day of April, 2024,—

(*a*) after the words, brackets and figures "notified under clause (*46*)", the word, brackets, figures and letter "or (*46A*)" shall be inserted;

(*b*) for the words, brackets and figures "under clause (*46*)", the words, brackets, figures and letter "under clause (*46*) or clause (*46A*)" shall be substituted;

(*V*) in the twentieth proviso, for the words "within the time allowed under that section", the words, brackets and figures "within the time allowed under sub-section (*1*) or sub-section (*4*) of that section" shall be substituted;

(*i*) clause (*23EB*) shall be omitted;

(*j*) in clause (*23FE*), in the opening paragraph, for the word "interest", the words, brackets and figures "interest, any sum referred to in clause (*xii*) of sub-section (*2*) of section 56" shall be substituted with effect from the 1st day of April, 2024;

(*k*) clause (*26A*) shall be omitted;

(*l*) for clause (*26AAA*), the following clause shall be substituted and shall be deemed to have been substitued with effect from the 1st day of April, 1990, namely:—

'(*26AAA*) in case of an individual, being a Sikkimese, any income which accrues or arises to him—

(*a*) from any source in the State of Sikkim; or

(*b*) by way of dividend or interest on securities.

Explanation.—For the purposes of this clause "Sikkimese" shall mean—

(*i*) an individual, whose name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975; or

(*ii*) an individual, whose name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

(*iii)* any other individual, whose name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of such individual's father or husband or paternal grand-father or brother from the same father has been recorded in that register; or

(*iv*) any other individual, whose name does not appear in the Register of Sikkim Subjects but it is established that such individual was domiciled in Sikkim on or before the 26th day of April, 1975; or

(*v*) any other individual, who was not domiciled in Sikkim on or before the 26th day of April, 1975, but it is established beyond doubt that such individual's father or husband or paternal grand-father or brother from the same father was domiciled in Sikkim on or before the 26th day of April, 1975;';

(*m*) after clause (*34A*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

'(*34B*) any income of a Unit of any International Financial Services Centre, primarily engaged in the business of leasing of an aircraft, by way of dividends from a company being a Unit of any International Financial Services Centre primarily engaged in the business of leasing of an aircraft.

Explanation.—For the purposes of this clause, "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005;';

28 of 2005.

(*n*) clause (*41*) shall be omitted;

(*o*) in clause (*46*), for the words ", or a class thereof " at both the places where they occur, the words, figures and letter "other than those covered under clause (*46A*), or a class thereof" shall be substituted with effect from the 1st day of April, 2024;

(*p*) after clause (*46*), the following clauses shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*46A*) any income arising to a body or authority or Board or Trust or Commission, not being a company, which—

(*a*) has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, namely:—

(*i*) dealing with and satisfying the need for housing accommodation;

(*ii*) planning, development or improvement of cities, towns and villages;

(*iii*) regulating, or regulating and developing, any activity for the benefit of the general public; or

(*iv*) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created; and

(*b*) is notified by the Central Government in the Official Gazette for the purposes of this clause;

(*46B*) any income accruing or arising to,—

(*i*) National Credit Guarantee Trustee Company Limited, being a company established and wholly financed by the Central Government for the purposes of operating credit guarantee funds established and wholly financed by the Central Government; or

(*ii*) a credit guarantee fund established and wholly financed by the Central Government and managed by the National Credit Guarantee Trustee Company Limited; or

(*iii*) Credit Guarantee Fund Trust for Micro and Small Enterprises, being a trust created by the Government of India and the Small Industries Development Bank of India established under sub-section (*1*) of section 3 of the Small Industries Development Bank of India Act, 1989;"; 39 of 1989.

(*q*) clause (*49*) shall be omitted.

Amendment of section 10AA.

6. In section 10AA of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), after clause (*ii*) and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that no such deduction shall be allowed to an assessee who does not furnish a return of income on or before the due date specified under sub-section (*1*) of section 139.";

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

'(*4A*) This section applies to a Unit, if the proceeds from sale of goods or provision of services is received in, or brought into, India by the assessee in convertible foreign exchange, within a period of six months from the end of the previous year or, within such further period as the competent authority may allow in this behalf.

Explanation 1.—For the purposes of this sub-section, the expression "competent authority" means the Reserve Bank of India or the authority authorised under any law for the time being in force for regulating payments and dealings in foreign exchange.

Explanation 2.—The sale of goods or provision of services shall be deemed to have been received in India where such export turnover is credited to a separate account maintained for that purpose by the assessee with any bank outside India with the approval of the Reserve Bank of India.';

(*c*) in *Explanation* 1, for clause (*i*), the following clauses shall be substituted, namely:—

'(*i*) "convertible foreign exchange" shall have the meaning assigned to it in clause (*ii*) of the *Explanation* 2 to section 10A;

(*ia*) "export turnover" means the consideration in respect of export by the undertaking, being the Unit of articles or things or services received in, or brought into, India by the assessee in convertible foreign exchange in accordance with the provisions of sub-section (*4A*), but does not include freight, telecommunication charges or insurance attributable to the delivery of the articles or things outside India or expenses, if any, incurred in foreign exchange in rendering of services (including computer software) outside India;'.

Amendment of section 11.

7. In section 11 of the Income-tax Act,—

(*A*) in sub-section (*1*),—

(*a*) in *Explanation* 1, in clause (*2*), in sub-clause (*ii*), in the long line, for the words "before the expiry of the time allowed", the words "at least two months prior to the due date specified" shall be substituted;

(*b*) in *Explanation* 4,—

(*I*) in clause (*i*),—

(*a*) in the proviso, for the words "deposit; and", the word "deposit:" shall be substituted;

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

"Provided further that provisions of the first proviso shall apply only if there was no violation of the conditions specified—

(*a*) in clause (*c*) of this sub-section;

(*b*) in *Explanations* 2, 3 and 5 of this sub-section;

(*c*) in the *Explanation* to this section; and

(*d*) in clause (*c*) of sub-section (*1*) of section 13,

at the time the application was made from the corpus:

Provided also that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from the corpus:

Provided also that nothing contained in the first proviso shall apply where application from the corpus is made on or before the 31st day of March, 2021;";

(*II*) in clause (*ii*), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that provisions of the first proviso shall apply only if there was no violation of the conditions specified—

(*a*) in clause (*c*) of this sub-section;

(*b*) in *Explanations* 2, 3 and 5 of this sub-section;

(*c*) in the *Explanation* to this section; and

(*d*) in clause (*c*) of sub-section (*1*) of section 13,

at the time the application was made from loan or borrowing:

Provided also that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing:

Provided also that nothing contained in the first proviso shall apply where application from any loan or borrowing is made on or before the 31st day of March, 2021; and";

(*III*) after clause (*ii*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*iii*) any amount credited or paid, other than the amount referred to in *Explanation* 2, to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10, as the case may be, or other trust or institution registered under section 12AB, as the case may be, shall be treated

as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.";

(*B*) in sub-section (*2*), in clause (*c*), for the words "on or before", the words "at least two months prior to" shall be substituted;

(*C*) in sub-section (*7*), with effect from the 1st day of April, 2024,—

(*a*) for the words, brackets and figures "and clause (*46*)", the words, brackets, figures and letters ", clause (*23EC*), clause (*46*) and clause (*46A*)" shall be substituted;

(*b*) in the first proviso, for the words, brackets and figures "under clause (*46*)", the words, brackets, figures and letters "under clause (*23EC*) or clause (*46*) or clause (*46A*)" shall be substituted;

(*c*) in the second proviso, for the words, brackets and figures "under clause (*46*)", the words, brackets, figures and letters "under clause (*23EC*) or clause (*46*) or clause (*46A*)" shall be substituted.

Amendment of section 12A.

8. In section 12A of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*I*) in clause (*ac*), for sub-clause (*vi*), the following sub-clause shall be substituted with effect from the 1st day of October, 2023, namely:—

"(*vi*) in any other case, where activities of the trust or institution have—

(*A*) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought;

(*B*) commenced and no income or part thereof of the said trust or institution has been excluded from the total income on account of applicability of sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10, or section 11 or section 12, for any previous year ending on or before the date of such application, at any time after the commencement of such activities,";

(*II*) in clause (*ba*), for the words "within the time allowed under that section", the words, brackets and figures "within the time allowed under sub-section (*1*) or sub-section (*4*) of that section" shall be substituted;

(*b*) in sub-section (*2*), the second, third and fourth provisos shall be omitted.

Amendment of section 12AB.

9. In section 12AB of the Income-tax Act,—

(*a*) in sub-section (*1*), with effect from the 1st day of October, 2023,—

(*A*) in clause (*b*),—

(*a*) in the opening portion, after the word, brackets and figure "sub-clause (*v*)", the words, brackets, letter and figures "or item (*B*) of sub-clause (*vi*)" shall be inserted;

(*b*) in sub-clause (*ii*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in sub-clause (*ii*) or sub-clause (*iii*) or sub-clause (*v*) of clause (*ac*) of sub-section (*1*) of section 12A rejecting such application and also cancelling its registration;

(*II*) in a case referred to in sub-clause (*iv*) or in item (*B*) of sub-clause (*vi*) of sub-section (*1*) of section 12A, rejecting such application,

after affording a reasonable opportunity of being heard;";

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

"(*c*) where the application is made under item (*A*) of sub-clause (*vi*) of the said clause or the application is made under sub-clause (*vi*) of the said clause, as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing provisionally registering the trust or institution for a period of three years from the assessment year from which the registration is sought;";

(*b*) in sub-section (*4*), in the *Explanation*, in clause (*f*), for the words "attained finality.", the words "attained finality; or" shall be substituted;

(*c*) after clause (*f*), the following clause shall be inserted, namely:—

"(*g*) the application referred to in clause (*ac*) of sub-section (*1*) of section 12A is not complete or it contains false or incorrect information.".

Amendment of section 17.

10. In section 17 of the Income-tax Act,—

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

"(*ix*) the contribution made by the Central Government in the previous year, to the *Agniveer* Corpus Fund account of an individual enrolled in the *Agnipath* Scheme referred to in section 80CCH;";

(*ii*) in clause (*2*), with effect from the 1st day of April, 2024,—

(*a*) in sub-clause (*i*), after the word "employer", the words "computed in such manner as may be prescribed" shall be inserted;

(*b*) for sub-clause (*ii*) and *Explanations* 1 to 4 thereto, the following shall be substituted, namely:—

"(*ii*) the value of any accommodation provided to the assessee by his employer at a concessional rate.

Explanation.—For the purposes of this sub-clause, it is clarified that accommodation shall be deemed to have been provided at a concessional rate, if the value of accommodation computed in such manner as may be prescribed, exceeds the rent recoverable from, or payable by, the assessee;".

Amendment of section 28.

11. In section 28 of the Income-tax Act, for clause (*iv*), the following clause shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*iv*) the value of any benefit or perquisite arising from business or the exercise of a profession, whether—

(*a*) convertible into money or not; or

(*b*) in cash or in kind or partly in cash and partly in kind;".

Amendment of section 35D.

12. In section 35D of the Income-tax Act, in sub-section (*2*), in clause (*a*), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided that the assessee shall furnish a statement containing the particulars of expenditure specified in this clause within such period, to such income-tax authority, in such form and manner, as may be prescribed.".

Amendment of section 43B.

13. In section 43B of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in clause (*da*), for the words "a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted;

(*ii*) in clause (*g*), after the word "assets,", the word "or" shall be inserted;

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

"(*h*) any sum payable by the assessee to a micro or small enterprise beyond the time-limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006,"; 27 of 2006.

(*iv*) in the proviso, after the words "nothing contained in this section", the brackets, words and letter "[except the provisions of clause (*h*)]" shall be inserted;

(*v*) in *Explanation* 4,—

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

'(*e*) "micro enterprise" shall have the meaning assigned to it in clause (*h*) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006;'; 27 of 2006.

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

'(*g*) "small enterprise" shall have the meaning assigned to it in clause (*m*) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006.'. 27 of 2006.

Amendment of section 43D.

14. In section 43D of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in clause (*a*), for the words "a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted;

(*ii*) in the long line, for the words "a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf," shall be substituted;

(*iii*) in the *Explanation,* for clause (*h*), the following clause shall be substituted, namely:—

'(*h*) the expression "non-banking financial company" shall have the meaning assigned to it in clause (*vii*) of the *Explanation* to clause (*viia*) of sub-section (*1*) of section 36.'.

Amendment of section 44AB.

15. In section 44AB of the Income-tax Act, for the first proviso, the following proviso shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided that this section shall not apply to a person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (*1*) of section 44AD or sub-section (*1*) of section 44ADA:".

Amendment of section 44AD.

16. In section 44AD of the Income-tax Act, in the *Explanation*, in clause (*b*), after sub-clause (*ii*), the following provisos shall be inserted with effect from the 1st day of April, 2024, namely:—

'Provided that where the amount or aggregate of the amounts received during the previous year, in cash, does not exceed five per cent. of the total turnover or gross receipts of such previous year, this sub-clause shall have effect as if for the words "two crore rupees", the words "three crore rupees" had been substituted:

Provided further that for the purposes of the first proviso, the receipt of amount or aggregate of amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.'.

Amendment of section 44ADA.

17. In section 44ADA of the Income-tax Act, after sub-section (*1*), the following provisos shall be inserted with effect from the1st day of April, 2024, namely:—

'Provided that in case of an assessee where the amount or aggregate of the amounts received during the previous year, in cash, does not exceed five per cent. of the total gross receipts of such previous year, this sub-section shall have effect as if for the words "fifty lakh rupees", the words "seventy-five lakh rupees" had been substituted:

Provided further that for the purposes of the first proviso, the receipt of amount or aggregate of amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.'.

Amendment of section 44BB.

18. In section 44BB of the Income-tax Act, after sub-section (*3*) and before the *Explanation*, the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*4*) Notwithstanding anything contained in sub-section (*2*) of section 32 and sub-section (*1*) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (*1*), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.".

Amendment of section 44BBB.

19. In section 44BBB of the Income-tax Act, after sub-section (*2*), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*3*) Notwithstanding anything contained in sub-section (*2*) of section 32 and sub-section (*1*) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (*1*), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.".

Amendment of section 45.

20. In section 45 of the Income-tax Act, in sub-section (*5A*), for the words "the consideration received in cash, if any,", the words "any consideration received in cash or by a cheque or draft or by any other mode" shall be substituted with effect from the 1st day of April, 2024.

Amendment of section 47.

21. In section 47 of the Income-tax Act,—

(*a*) in clause (*viiad*), in the *Explanation*,—

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

'(*a*) "original fund" means—

(*A*) a fund established or incorporated or registered outside India, which collects funds from its members for investing it for their benefit and fulfils the following conditions, namely:—

(*i*) the fund is not a person resident in India;

(*ii*) the fund is a resident of a country or a specified territory with which an agreement referred to in sub-section (*1*) of section 90 or sub-section (*1*) of section 90A has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf;

(*iii*) the fund and its activities are subject to applicable investor protection regulations in the country or specified territory where it is established or incorporated or is a resident; and

(*iv*) fulfils such other conditions as may be prescribed;

(*B*) an investment vehicle, in which Abu Dhabi Investment Authority is the direct or indirect sole shareholder or unit holder or beneficiary or interest holder and such investment vehicle is wholly owned and controlled, directly or indirectly, by the Abu Dhabi Investment Authority or the Government of Abu Dhabi; or

(*C*) a fund notified by the Central Government in the Official Gazette in this behalf subject to such conditions as may be specified;';

(*ii*) in clause (*b*), for the figures "2023", the figures "2025" shall be substituted;

(*iii*) in clause (*c*), in sub-clause (*i*), after the words and figures "Securities and Exchange Board of India Act, 1992 or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the" shall be inserted; 15 of 1992.

(*b*) after clause (*viic*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

'(*viid*) any transfer of a capital asset, being conversion of gold into Electronic Gold Receipt issued by a Vault Manager, or conversion of Electronic Gold Receipt into gold.

Explanation.—For the purposes of this clause, the expressions "Electronic Gold Receipt" and "Vault Manager" shall have the meanings respectively assigned to them in clauses (*h*) and (*l*) of sub-regulation (*1*) of regulation 2 of the Securities and Exchange Board of India (Vault Managers) Regulations, 2021 made under the Securities and Exchange Board of India Act, 1992;"; 15 of 1992.

(*c*) after clause (*xix*), the following clause shall be inserted, namely:—

'(*xx*) any transfer of a capital asset, being an interest in a joint venture, held by a public sector company, in exchange of shares of a company incorporated outside India by the Government of a foreign State, in accordance with the laws of that foreign State.

Explanation.—For the purposes of this clause, "joint venture" shall mean a business entity, as may be notified by the Central Government in the Official Gazette.'.

Amendment of section 48.

22. In section 48 of the Income-tax Act, in clause (*ii*), the following shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided that the cost of acquisition of the asset or the cost of improvement thereto shall not include the deductions claimed on the amount of interest under clause (*b*) of section 24 or under the provisions of Chapter VIA.

Explanation 1.—For the removal of doubt, it is hereby clarified that the cost of acquisition of a unit of a business trust shall be reduced and shall be deemed to have always been reduced by any sum received by a unit holder from the business trust with respect to such unit, which is not in the nature of income as referred to in clause (*23FC*) or clause (*23FCA*) of section 10 and which is not chargeable to tax under clause (*xii*) of sub-section (*2*) of section 56 and under sub-section (*2*) of section 115UA.

Explanation 2.—For the purposes of *Explanation* 1, it is clarified that where transaction of transfer of a unit is not considered as transfer under section 47 and cost of acquisition of such unit is determined under section 49, sum received with respect to such unit before such transaction as well as after such transaction shall be reduced from the cost of acquisition under the said *Explanation;"*.

Amendment of section 49.

23. In section 49 of the Income-tax Act,—

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

"(*2AI*) Where the capital asset, being shares as referred to in clause (*xx*) of section 47, became the property of the assessee, the cost of acquisition of such asset shall be deemed to be the cost of acquisition to it of the interest in the joint venture referred to in the said clause.";

(*b*) after sub-section (*9*), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*10*) Where the capital asset, being—

(*i*) an Electronic Gold Receipt issued by a Vault Manager, became the property of the person as consideration of a transfer, referred to in clause (*viid*) of section 47, the cost of acquisition of the asset for the purposes of the said transfer, shall be deemed to be the cost of gold in the hands of the person in whose name Electronic Gold Receipt is issued;

(*ii*) gold released against an Electronic Gold Receipt, which became the property of the person as consideration for a transfer, referred to in clause (*viid*) of section 47, the cost of acquisition of the asset for the purposes of the said transfer shall be deemed to be the cost of the Electronic Gold Receipt in the hands of such person.".

Insertion of new section 50AA.

24. After section 50A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2024, namely:—

Special provision for computation of capital gains in case of Market Linked Debenture.

'50AA. Notwithstanding anything contained in clause (*42A*) of section 2 or section 48, where the capital asset is a unit of a Specified Mutual Fund acquired on or after the 1st day of April, 2023 or a Market Linked Debenture, the full value of consideration received or accruing as a result of the transfer or redemption or maturity of such debenture or unit as reduced by—

(*i*) the cost of acquisition of the debenture or unit; and

(*ii*) the expenditure incurred wholly and exclusively in connection with such transfer or redemption or maturity,

shall be deemed to be the capital gains arising from the transfer of a short-term capital asset:

Provided that no deduction shall be allowed in computing the income chargeable under the head "Capital gains" in respect of any sum paid on account of securities transaction tax under the provisions of Chapter VII of the Finance (No. 2) Act, 2004.

23 of 2004.

Explanation.—For the purposes of this section—

(*i*) "Market Linked Debenture" means a security by whatever name called, which has an underlying principal component in the form of a debt security and where the returns are linked to market returns on other underlying securities or indices and include any security classified or regulated as a Market Linked Debenture by the Securities and Exchange Board of India;

(*ii*) "Specified Mutual Fund" means a Mutual Fund by whatever name called, where not more than thirty five per cent. of its total proceeds is invested in the equity shares of domestic companies:

Provided that the percentage of equity shareholding held in respect of the Specified Mutual Fund shall be computed with reference to the annual average of the daily closing figures.'.

Amendment of section 54.

25. In section 54 of the Income-tax Act, with effect from the 1st day of April, 2024,—

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

"Provided also that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of this sub-section.";

(*b*) in sub-section (*2*),—

(*i*) after the words "amount so deposited shall", the words, brackets and figure ", subject to the third proviso to sub-section (*1*)" shall be inserted;

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

"Provided further that the capital gains in excess of ten crore rupees shall not be taken into account for the purposes of this sub-section.".

Amendment of section 54EA.

26. In section 54EA of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 54EB.

27. In section 54EB of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 54EC.

28. In section 54EC of the Income-tax Act, in sub-section (*3*), clause (*a*) shall be omitted.

Amendment of section 54ED.

29. In section 54ED of the Income-tax Act, in sub-section (*3*), clause (*a*) shall be omitted.

Amendment of section 54F.

30. In section 54F of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided further that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of this sub-section.";

(*b*) in sub-section (*4*),—

(*i*) after the words "amount so deposited shall", the words, brackets and figure ", subject to the second proviso to sub-section (*1*)" shall be inserted;

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

"Provided further that the net consideration in excess of ten crore rupees shall not be taken into account for the purposes of this sub-section.".

Amendment of section 55.

31. In section 55 of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), in clause (*b*), in sub-clause (*1*),—

(*i*) after the word "goodwill", the words "or any other intangible asset" shall be inserted;

(*ii*) after the word "profession", the words "or any other right" shall be inserted;

(*b*) in sub-section (*2*), in clause (*a*),—

(*i*) for the words "profession, or a right", the words "profession, or any other intangible asset or a right" shall be substituted;

(*ii*) for the word "hours,", the words "hours, or any other right" shall be substituted.

Amendment of section 56.

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

(*a*) in clause (*viib*),—

(*i*) with effect from the 1st day of April, 2024, the words "being a resident" shall be omitted;

(*ii*) in the *Explanation,* in clause (*aa*), after the words and figures "Securities and Exchange Board of India Act, 1992 or regulated under the", the words, brackets and figures "International Financial Services Centre Authority (Fund Management) Regulations, 2022 made under the" shall be inserted; 15 of 1992.

(*b*) after clause (*xi*), with effect from the 1st day of April, 2024, the following clauses shall be inserted, namely:—

'(*xii*) any specified sum received by a unit holder from a business trust during the previous year, with respect to a unit held by him at any time during the previous year.

Explanation.—For the purposes of this clause, "specified sum" shall be computed in accordance with the following formula, namely:—

Specifed sum=A-B-C (which shall be deemed to be zero if sum of B and C is greater than A), where—

A=aggregate of sum distributed by the business trust with respect to such unit, during the previous year or during any earlier previous year or years, to such unit holder, who holds such unit on the date of distribution of sum or to any other unit holder who held such unit at any time prior to the date of such distribution, which is,—

(*a*) not in the nature of income referred to in clause (*23FC*) or clause (*23FCA*) of section 10; and

(*b*) not chargeable to tax under sub-section (*2*) of section 115UA;

B=amount at which such unit was issued by the business trust; and

C=amount charged to tax under this clause in any earlier previous year;';

(*xiii*) where any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy, other than the sum,—

(*a*) received under a unit linked insurance policy;

(*b*) being the income referred to in clause (*iv*),

which is not to be excluded from the total income of the previous year in accordance with the provisions of clause (*10D*) of section 10, the sum so received as exceeds the aggregate of the premium paid, during the term of such life insurance policy, and not claimed as deduction under any other provision of this Act, computed in such manner as may be prescribed.

Explanation.—For the purposes of this clause "unit linked insurance policy" shall have the meaning assigned to it in *Explanation* 3 to clause (*10D*) of section 10.'.

Amendment of section 72A.

33. In section 72A of the Income-tax Act, in sub-section (*1*), in clause (*d*), in the *Explanation*, for clause (*iii*), the following clause shall be substituted, namely:—

'(*iii*) "strategic disinvestment" means sale of shareholding by the Central Government or any State Government or a public sector company, in a public sector company or in a company, which results in—

(*a*) reduction of its shareholding to below fifty-one per cent.; and

(*b*) transfer of control to the buyer:

Provided that the condition laid down in sub-clause (*a*) shall apply only in a case where shareholding of the Central Government or the State Government or the public sector company was above fifty-one per cent. before such sale of shareholding:

Provided further that requirement of transfer of control referred to in sub-clause (*b*) may be carried out by the Central Government or the State Government or the public sector company or any two of them or all of them.'.

Amendment of section 72AA.

34. In section 72AA of the Income-tax Act,—

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

"(*i*) one or more banking company with—

(*a*) any other banking institution under a scheme sanctioned and brought into force by the Central Government under sub-section (*7*) of section 45 of the Banking Regulation Act, 1949; or

10 of 1949.

(*b*) any other banking institution or a company subsequent to a strategic disinvestment, wherein the amalgamation is carried out within a period of five years from the end of the previous year during which such strategic disinvestment is carried out; or";

(*b*) in the long line, after the words "such banking institution or", the words "company or" shall be inserted;

(*c*) in the *Explanation*, after clause (*vi*), the following clause shall be inserted, namely:—

'(*via*) "strategic disinvestment" shall have the meaning assigned to it in clause (*iii*) of the *Explanation* to clause (*d*) of sub-section (*1*) of section 72A;'.

Amendment of section 79.

35. In section 79 of the Income-tax Act, in sub-section (*1*), in the proviso, for the word "seven", the word "ten" shall be substituted.

Amendment of section 80C.

36. In section 80C of the Income-tax Act, sub-section (*7*) shall be omitted.

Amendment of section 80CCC.

37. In section 80CCC of the Income-tax Act, in sub-section (*3*), clause (*a*) shall be omitted.

Amendment of section 80CCD.

38. In section 80CCD of the Income-tax Act, in sub-section (*4*), clause (*a*) shall be omitted.

Insertion of new section 80CCH.

39. After section 80CCG of the Income-tax Act, the following section shall be inserted, namely:—

Deduction in respect of contribution to *Agnipath* Scheme.

'80CCH. (*1*) Where an assessee, being an individual enrolled in the *Agnipath* Scheme and subscribing to the *Agniveer* Corpus Fund on or after the 1st day of November, 2022, has in the previous year paid or deposited any amount in his account in the said Fund, he shall be allowed a deduction in the computation of his total income, of the whole of the amount so paid or deposited.

(*2*) Where the Central Government makes any contribution to the account of an assessee in the *Agniveer* Corpus Fund referred to in sub-section (*1*), the assessee shall be allowed a deduction in the computation of his total income of the whole of the amount so contributed.

Explanation.—For the purposes of this section,—

(*a*) "*Agnipath* Scheme" means the scheme for enrolment in Indian Armed Forces introduced *vide* letter No.1(23)2022/D(Pay/Services), dated the 29th December, 2022 of the Government of India in the Ministry of Defence;

(*b*) "*Agniveer* Corpus Fund" means a fund in which consolidated contributions of all the *Agniveers* and matching contributions of the Central Government along with interest on both these contributions are held.'.

Amendment of section 80G.

40. In section 80G of the Income-tax Act,—

(*I*) in sub-section (*2*), in clause (*a*), sub-clauses (*ii*), (*iiic*) and (*iiid*) shall be omitted with effect from the 1st day of April, 2024;

(*II*) in sub-section (*5*),—

(*A*) with effect from the 1st day of October, 2023,—

(*i*) in the first proviso, for clause (*iv*), the following clause shall be substituted, namely:—

"(*iv*) in any other case, where activities of the institution or fund have—

(*A*) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(*B*) commenced and where no income or part thereof of the said institution or fund has been excluded from the total income on account of applicability of sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of

clause (*23C*) of section 10 or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities:";

(*ii*) in the second proviso,—

(*a*) in clause (*ii*),—

(*1*) in the opening portion, after the word, brackets and figures "clause (*iii*)", the words, brackets, letter and figures "or sub-clause (*B*) of clause (*iv*)" shall be inserted;

(*2*) in sub-clause (*b*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in clause (*ii*) or clause (*iii*) of the first proviso, rejecting such application and cancelling its approval; or

(*II*) in a case referred to in sub-clause (*B*) of clause (*iv*) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard;";

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

"(*iii*) where the application is made under sub-clause (*A*) of clause (*iv*) of the said proviso or the application is made under clause (*iv*) of the said proviso as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing granting it approval provisionally for a period of three years from the assessment year from which the approval is sought;";

(*B*) in the third proviso, for the words "first proviso", the words "second proviso" shall be substituted.

Amendment of section 80-IAC.

41. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (*ii*), in sub-clause (*a*), for the figures "2023", the figures "2024" shall be substituted.

Amendment of section 80LA.

42. In section 80LA of the Income-tax Act, in sub-section (*1*), after clause (*b*), the following proviso shall be inserted, namely:—

"Provided that for the assessment year commencing on or after the 1st day of April, 2023, the deduction under this clause shall be one hundred per cent. of such income.".

Amendment of section 87.

43. In section 87 of the Income-tax Act,—

(*a*) in sub-section (*1*), the figures and letters ", 88, 88A, 88B, 88C, 88D" shall be omitted;

(*b*) in sub-section (*2*), the words, figures and letters "or section 88 or section 88A or section 88B or section 88C or section 88D" shall be omitted.

Amendment of section 87A.

44. In section 87A of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided that where the total income of the assessee is chargeable to tax under sub-section (*1A*) of section 115BAC, and the total income—

(*a*) does not exceed seven hundred thousand rupees, the assessee shall be entitled to a deduction from the amount of income-tax (as computed before allowing for the deductions under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to one hundred per cent. of such income-tax or an amount of twenty-five thousand rupees, whichever is less;

(*b*) exceeds seven hundred thousand rupees and the income-tax payable on such total income exceeds the amount by which the total income is in excess of seven hundred thousand rupees, the assessee shall be entitled to a deduction from the amount of income-tax (as computed before allowing the deductions under this Chapter) on his total income, of an amount equal to the amount by which the income-tax payable on such total income is in excess of the amount by which the total income exceeds seven hundred thousand rupees.".

Omission of section 88.

45. Section 88 of the Income-tax Act shall be omitted.

Amendment of section 92BA.

46. In section 92BA of the Income-tax Act, after clause (*va*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*vb*) any business transacted between the assessee and other person as referred to in sub-section (*4*) of section 115BAE;".

Amendment of section 92D.

47. In section 92D of the Income-tax Act, in sub-section (*3*), for the words "period of thirty days" at both the places where they occur, the words "period of ten days" shall be substituted.

Amendment of section 94B.

48. In section 94B of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in sub-section (*3*), after the words "banking or insurance", the words "or such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be inserted;

(*ii*) in sub-section (*5*), after clause (*ii*), the following clause shall be inserted, namely:—

'(*iia*) "non-banking financial company" shall have the meaning assigned to it in clause (*vii*) of the *Explanation* to clause (*viia*) of sub-section (*1*) of section 36;'.

Amendment of section 111A.

49. In section 111A of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 112.

50. In section 112 of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 115A.

51. In section 115A of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 2024,—

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

"Provided that the amount of income-tax calculated on the amount of income by way of dividend received from a Unit in an International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA, shall be ten per cent.;";

(*ii*) in clause (*b*), in sub-clauses (*A*) and (*B*), for the word "ten", the word "twenty" shall be substituted.

Amendment of section 115BAC.

52. In section 115BAC of the Income-tax Act,—

(*A*) with effect from the 1st day of April, 2024,—

(*a*) in the marginal heading, for the words "and Hindu undivided family", the words ", Hindu undivided family and others" shall be substituted;

(*b*) in sub-section (*1*), for the figures, letters and words "1st day of April, 2021", the figures, letters and words "1st day of April, 2021 but before the 1st day of April, 2024" shall be substituted;

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

"(*1A*) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, the income-tax payable in respect of the total income of a person, being an individual or Hindu undivided family or association of persons (other than a co-operative society), or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2, other than a person who has exercised an option under sub-section (*6*), for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	*Total income*	*Rate of tax*
(*1*)	(*2*)	(*3*)
1.	Upto Rs.3,00,000	*Nil*
2.	From Rs.3,00,001 to Rs.6,00,000	5 per cent.
3.	From Rs.6,00,001 to Rs.9,00,000	10 per cent.
4.	From Rs.9,00,001 to Rs.12,00,000	15 per cent.
5.	From Rs.12,00,001 to Rs.15,00,000	20 per cent.
6.	Above Rs.15,00,000	30 per cent.";

(*B*) with effect from the 1st day of April, 2023, in sub-section (*2*), in clause (*i*), after the words, figures and letters "section 80CCD or", the words, brackets, figures and letters "sub-section (*2*) of section 80CCH or" shall be inserted;

(*C*) with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*2*), for the opening portion and clause (*i*) thereof, the following shall be substituted, namely:—

"(*2*) For the purposes of sub-section (*1A*), the total income of the person referred to therein, shall be computed—

(*i*) without any exemption or deduction under the provisions of clause (*5*) or clause (*13A*) or prescribed under clause (*14*) (other

than those as may be prescribed for this purpose) or clause (*17*) or clause (*32*), of section 10 or section 10AA or clause (*ii*) or clause (*iii*) of section 16 or clause (*b*) of section 24 [in respect of the property referred to in sub-section (*2*) of section 23] or clause (*iia*) of sub-section (*1*) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (*ii*) or sub-clause (*iia*) or sub-clause (*iii*) of sub-section (*1*) or sub-section (*2AA*) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of sub-section (*2*) of section 80CCD or sub-section (*2*) of section 80CCH or section 80JJAA;";

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

"Provided further that in a case where,—

(*i*) the assessee has not exercised the option under sub-section (*5*) for any previous year relevant to the assessment year beginning on or before the 1st day of April, 2023;

(*ii*) the income-tax on the total income of the assessee is computed under sub-section (*1A*); and

(*iii*) there is a depreciation allowance in respect of a block of assets which has not been given full effect prior to the assessment year beginning on the 1st day of April, 2024,

corresponding adjustment shall be made to the written down value of such block of assets as on the 1st day of April, 2023 in the manner as may be prescribed.";

(*c*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

'(*4*) In case of a person, having a Unit in the International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA,—

(*i*) who has exercised option under sub-section (*5*) for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2021 but before the 1st day of April, 2024;

(*ii*) whose total income is computed under sub-section (*1A*),

the conditions contained in sub-section (*2*) shall be modified to the extent that the deduction under section 80LA shall be available to such Unit subject to fulfilment of the conditions contained in the said section.

Explanation.—For the purposes of this sub-section, the term "Unit" shall have the meaning assigned to it in clause (*zc*) of section 2 of the Special Economic Zones Act, 2005.'; 28 of 2005.

(*d*) in sub-section (*5*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the provisions of this sub-section shall not apply for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024.";

(*e*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) Nothing contained in sub-section (*1A*) shall apply to a person where an option is exercised by such person, in the manner as may be prescribed, for any assessment year, and such option is exercised,—

(*i*) on or before the due date specified under sub-section (*1*) of section 139 for furnishing the return of income for such assessment year, in case of a person having income from business or profession, and such option once exercised shall apply to subsequent assessment years; or

(*ii*) along with the return of income to be furnished under sub-section (*1*) of section 139 for such assessment year, in case of a person not having income referred to in clause (*i*):

Provided that the option under clause (*i*), once exercised for any previous year can be withdrawn only once for a previous year other than the year in which it was exercised and thereafter, the person shall never be eligible to exercise the option under this sub-section, except where such person ceases to have any income from business or profession in which case, option under clause (*ii*) shall be available.".

Amendment of section 115BAD.

53. In section 115BAD of the Income-tax Act, in sub-section (*1*), after the words "provisions of this Chapter,", the words, figures and letters "other than those mentioned under section 115BAE," shall be inserted with effect from the 1st day of April, 2024.

Insertion of new section 115BAE.

54. After section 115BAD of the Income-tax Act, with effect from the 1st day of April, 2024, the following section shall be inserted, namely:—

Tax on income of certain new manufacturing co-operative societies.

"115BAE. (*1*) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, other than those mentioned under section 115BAD, the income-tax payable in respect of the total income of an assessee, being a co-operative society resident in India, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall, at the option of such assessee, be computed at the rate of fifteen per cent. if the conditions contained in sub-section (*2*) are satisfied:

Provided that where the total income of the assessee includes any income, which has neither been derived from nor is incidental to, manufacturing or production of an article or thing and in respect of which no specific rate of tax has been provided separately under this Chapter, such income shall be taxed at the rate of twenty-two per cent. and no deduction or allowance in respect of any expenditure or allowance shall be made in computing such income:

Provided further that the income-tax payable in respect of the income, of the assessee deemed so under the second proviso to sub-section (*4*) shall be computed at the rate of thirty per cent.:

Provided also that the income-tax payable in respect of income, being short term capital gains derived from transfer of a capital asset on which no depreciation is allowable under the Act shall be computed at the rate of twenty-two per cent.:

Provided also that where the assessee fails to satisfy the conditions contained in sub-section (*2*) in any previous year, the option shall become invalid in respect of

the assessment year relevant to that previous year and subsequent assessment years and other provisions of the Act shall apply to the assessee as if the option had not been exercised for the assessment year relevant to that previous year and subsequent assessment years.

(*2*) For the purposes of sub-section (*1*), the following conditions shall apply, namely:—

(*a*) the co-operative society has been set-up and registered on or after the 1st day of April, 2023, and has commenced manufacturing or production of an article or thing on or before the 31st day of March, 2024 and,—

(*i*) the business is not formed by splitting up, or the reconstruction, of a business already in existence;

(*ii*) does not use any machinery or plant previously used for any purpose.

Explanation 1.—For the purposes of sub-clause (*ii*), any machinery or plant which was used outside India by any other person shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

(*A*) such machinery or plant was not, at any time previous to the date of the installation, used in India;

(*B*) such machinery or plant is imported into India from any country outside India; and

(*C*) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person for any period prior to the date of installation of machinery or plant by the person.

Explanation 2.—Where any machinery or plant or any part thereof previously used for any purpose is put to use by the assessee and the total value of such machinery or plant or part thereof does not exceed twenty per cent. of the total value of the machinery or plant used by the assessee, then, for the purposes of sub-clause (*ii*), the condition specified therein shall be deemed to have been complied with;

(*b*) the assessee is not engaged in any business other than the business of manufacture or production of any article or thing and research in relation to, or distribution of, such article or thing manufactured or produced by it.

Explanation.—For the removal of doubts, it is hereby clarified that the business of manufacture or production of any article or thing shall include the business of generation of electricity, but not include a business of,—

(*i*) development of computer software in any form or in any media;

(*ii*) mining;

(*iii*) conversion of marble blocks or similar items into slabs;

(*iv*) bottling of gas into cylinder;

(*v*) printing of books or production of cinematograph film; or

(*vi*) any other business as may be notified by the Central Government in this behalf;

(*c*) the total income of the assessee has been computed,—

(*i*) without any deduction under the provisions of section 10AA or clause (*iia*) of sub-section (*1*) of section 32 or section 33AB or section 33ABA or sub-clause (*ii*) or sub-clause (*iia*) or sub-clause (*iii*) of sub-section (*1*) or sub-section (*2AA*) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of section 80JJAA;

(*ii*) without set off of any loss carried forward or depreciation from any earlier assessment year, if such loss or depreciation is attributable to any of the deductions referred to in clause (*i*); and

(*iii*) by claiming the depreciation, if any, under section 32, other than clause (*iia*) of sub-section (*1*) of the said section, determined in such manner as may be prescribed.

(*3*) The loss and depreciation referred to in sub-clause (*ii*) of clause (*c*) of sub-section (*2*) shall be deemed to have been given full effect to and no further deduction for such loss shall be allowed for any subsequent year.

(*4*) Where it appears to the Assessing Officer that, owing to the close connection between the assessee to which this section applies and any other person, or for any other reason, the course of business between them is so arranged that the business transacted between them produces to the assessee more than the ordinary profits which might be expected to arise in such business, the Assessing Officer shall, in computing the profits and gains of such business for the purposes of this section, take the amount of profits as may be reasonably deemed to have been derived therefrom:

Provided that in case the aforesaid arrangement involves a specified domestic transaction referred to in section 92BA, the amount of profits from such transaction shall be determined having regard to arm's length price as defined in clause (*ii*) of section 92F:

Provided further that the amount, being profits in excess of the amount of the profits determined by the Assessing Officer, shall be deemed to be the income of the assessee.

(*5*) Nothing contained in this section shall apply unless the option is exercised by the person in the prescribed manner on or before the due date specified under sub-section (*1*) of section 139 for furnishing the first of the returns of income for any previous year relevant to the assessment year commencing on or after the 1st day of April, 2024, and such option once exercised shall apply to subsequent assessment years:

Provided that once the option has been exercised for any previous year shall not be allowed to be withdrawn for the same or any other previous year.".

Amendment of section 115BB.

55. In section 115BB of the Income-tax Act, for the *Explanation*, the following shall be substituted with effect from the 1st day of April, 2024, namely:—

'Provided that nothing contained in this section shall apply to income by way of winnings from any online game for the assessment year beginning on or after the 1st day of April, 2024.

Explanation.—For the purposes of this section,—

(*i*) "horse race" shall have the meaning assigned to it in section 74A;

(*ii*) "online game" shall have the meaning assigned to it in section 115BBJ.'.

Insertion of new section 115BBJ.

56. After section 115BBI of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2024, namely:—

Tax on winnings from online games.

'115BBJ. Notwithstanding anything contained in any other provisions of this Act, where the total income of an assessee includes any income by way of winnings from any online game, the income-tax payable shall be the aggregate of—

(*i*) the amount of income-tax calculated on net winnings from such online games during the previous year, computed in the manner as may be prescribed, at the rate of thirty per cent.; and

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

Explanation.—For the purposes of this section,—

(*i*) "computer resource" shall have the same meaning as assigned to it in clause (*e*) of the *Explanation* to section 144B;

(*ii*) "internet" means the combination of computer facilities and electromagnetic transmission media, and related equipment and software, comprising the interconnected worldwide network of computer networks that transmits information based on a protocol for controlling such transmission;

(*iii*) "online game" means a game that is offered on the internet and is accessible by a user through a computer resource including any telecommunication device.'.

Amendment of section 115JC.

57. In section 115JC of the Income-tax Act, for sub-section (*5*), the following sub-section shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*5*) The provisions of this section shall not apply to a person, where—

(*i*) such person has exercised the option referred to in sub-section (*5*) of section 115BAC or sub-section (*5*) of section 115BAD or sub-section (*5*) of section 115BAE; or

(*ii*) income-tax payable in respect of the total income of such person is computed under sub-section (*1A*) of section 115BAC.".

Amendment of section 115JD.

58. In section 115JD of the Income-tax Act, for sub-section (*7*), the following sub-section shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*7*) The provisions of this section shall not apply to a person, where—

(*i*) such person has exercised the option referred to in sub-section (*5*) of section 115BAC or sub-section (*5*) of section 115BAD or sub-section (*5*) of section 115BAE; or

(*ii*) income-tax payable in respect of the total income of such person is computed under sub-section (*1A*) of section 115BAC.".

Amendment of section 115TD.

59. In section 115TD of the Income-tax Act,—

(*i*) in sub-section (*3*),—

(*a*) in clause (*ii*), in sub-clause (*b*), for the word "rejected.", the words "rejected; or" shall be substituted;

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

"(*iii*) it fails to make an application in accordance with the provisions of clause (*i*) or clause (*ii*) or clause (*iii*) of the first proviso to clause (*23C*) of section 10 or sub-clause (*i*) or sub-clause (*ii*) or sub-clause (*iii*) of clause (*ac*) of sub-section (*1*) of section 12A, within the period specified in the said clauses or sub-clauses, as the case may be, which expires in the said previous year.";

(*ii*) in sub-section (*5*), in clause (*ii*), after the word, brackets and figures "clause (*ii*)", the words, brackets and figures "clause (*ii*), or clause (*iii*)," shall be inserted;

(*iii*) in the *Explanation*, in clause (*i*),—

(*a*) in sub-clause (*b*), after the word, brackets and figure "sub-section (*3*);", the word "or" shall be inserted;

(*b*) after sub-clause (*b*), the following sub-clause shall be inserted, namely:—

"(*c*) the last date for making an application for registration under sub-clause (*i*) or sub-clause (*ii*) or sub-clause (*iii*) of clause (*ac*) of sub-section (*1*) of section 12A or for making an application for approval under clause (*i*) or clause (*ii*) or clause (*iii*) of the first proviso to clause (*23C*) of section 10, as the case may be, in a case referred to in clause (*iii*) of sub-section (*3*);".

Amendment of section 115UA.

60. In section 115UA of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*3A*) The provisions of sub-section (*1*) shall not apply in respect of any sum referred to in clause (*xii*) of sub-section (*2*) of section 56, received by a unit holder from a business trust.".

Amendment of section 115UB.

15 of 1992.

61. In section 115UB of the Income-tax Act, in *Explanation* 1, in clause (*a*), after the words and figures "Securities and Exchange Board of India Act, 1992 or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made" shall be inserted.

Amendment of section 115VP.

62. In section 115VP of the Income-tax Act,—

(*i*) In sub-section (*2*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that a Unit of an International Financial Services Centre which has availed of deduction under section 80LA may make an application within three months from the date on which such deduction ceases.";

(*ii*) after sub-section (*5*), the following *Explanation* shall be inserted, namely:—

'*Explanation.*—For the purposes of this section "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005.'.

28 of 2005.

Amendment of section 116.

63. In section 116 of the Income-tax Act, in clause (*cca*), after the words "Joint Commissioners of Income-tax", the words and brackets "or Joint Commissioners of Income-tax (Appeals)" shall be inserted.

Amendment of section 119.

64. In section 119 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" and "a Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" and "a Joint Commissioner (Appeals) or a Commissioner (Appeals)" shall respectively be substituted.

Amendment of section 131.

65. In section 131 of the Income-tax Act, for the words and brackets ", Commissioner (Appeals)", the words and brackets ", Joint Commissioner (Appeals), Commissioner (Appeals)" shall be substituted.

Amendment of section 132.

66. In section 132 of the Income-tax Act,—

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

"(*2*) The authorised officer may requisition the services of,—

(*i*) any police officer or of any officer of the Central Government, or of both; or

(*ii*) any person or entity as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be prescribed, in this regard,

to assist him for all or any of the purposes specified in sub-section (*1*) or sub-section (*1A*) and it shall be the duty of every such officer or person or entity to comply with such requisition.";

(*b*) for sub-section (*9D*), the following sub-section shall be substituted, namely:—

"(*9D*) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to,—

(*i*) a Valuation Officer referred to in section 142A; or

(*ii*) any other person or entity or any valuer registered by or under any law for the time being in force, as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be prescribed, in this regard,

who shall estimate the fair market value of the property in the manner as may be prescribed, and submit a report of the estimate to the authorised officer or the Assessing Officer, as the case may be, within a period of sixty days from the date of receipt of such reference.";

(*c*) for *Explanation* 1, the following *Explanation* shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2022, namely:—

"*Explanation* 1.—For the purposes of sub-sections (*9A*), (*9B*) and (*9D*), the last of authorisation for search shall be deemed to have been executed,—

(*a*) in the case of search, on the conclusion of search as recorded in the last *panchnama* drawn in relation to any person in whose case the warrant of authorisation has been issued; or

(*b*) in the case of requisition under section 132A, on the actual receipt of the books of account or other documents or assets by the authorised officer.".

Amendment of section 133.

67. In section 133 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 134.

68. In section 134 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 135A.

69. In section 135A of the Income-tax Act, in sub-section (*2*), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 140B.

70. In section 140B of the Income-tax Act, in sub-section (*4*), with effect from the 1st day of April, 2022,—

(*i*) in the opening portion, the words "or, as the case may be, on the amount by which the advance tax paid falls short of the assessed tax," shall be omitted and shall be deemed to have been omitted;

(*ii*) in clause (*a*), in sub-clause (*i*), after the words "earlier return", the words ", if any" shall be inserted and shall be deemed to have been inserted.

Amendment of section 142.

71. In section 142 of the Income-tax Act,—

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

"(*2A*) If, at any stage of the proceedings before him, the Assessing Officer, having regard to the nature and complexity of the accounts, volume of the accounts, doubts about the correctness of the accounts, multiplicity of transactions in the accounts or specialised nature of business activity of the assessee, and the interests of the revenue, is of the opinion that it is necessary so to do, he may, with the previous approval of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, direct the assessee to get either or both of the following, namely:—

(*i*) to get the accounts audited by an accountant, as defined in the *Explanation* below sub-section (*2*) of section 288, nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner in this behalf and to furnish a report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars, as may be prescribed, and such other particulars as the Assessing Officer may require;

(*ii*) to get the inventory valued by a cost accountant, nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner in this behalf and to furnish a report of such inventory valuation in the prescribed form duly signed and verified by such cost accountant and setting forth such particulars, as may be prescribed, and such other particulars as the Assessing Officer may require:

Provided that the Assessing Officer shall not direct the assessee to get the accounts so audited or inventory so valued unless the assessee has been given a reasonable opportunity of being heard.";

(*b*) in sub-section (*2D*),—

(*i*) for the words, brackets, figure and letter "audit under sub-section (*2A*) (including the remuneration of the accountant)", the words, brackets, figure and letter "audit or inventory valuation under sub-section (*2A*) (including the remuneration of the accountant or the cost accountant, as the case may be)" shall be substituted;

(*ii*) in the proviso,—

(*I*) for the words "audit under", the words "audit or inventory valuation under" shall be substituted;

(*II*) for the words and brackets "such audit (including remuneration of the accountant)", the words and brackets "such audit or inventory valuation (including the remuneration of the accountant or the cost accountant, as the case may be)" shall be substituted;

(*c*) in sub-section (*3*), after the word "audit", the words "or inventory valuation" shall be inserted;

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

'*Explanation*.—For the purposes of this section, "cost accountant" means a cost accountant as defined in clause (*b*) of sub-section (*1*) of section 2 of the Cost and Works Accountants Act, 1959 and who holds a valid certificate of practice under sub-section (*1*) of section 6 of the said Act.'.

23 of 1959.

72. In section 148 of the Income-tax Act,— Amendment of section 148.

(*a*) for the words "such period, as may be specified in such notice", the words "a period of three months from the end of the month in which such notice is issued, or such further period as may be allowed by the Assessing Officer on the basis of an application made in this regard by the assessee" shall be substituted;

(*b*) after the second proviso and before *Explanation* 1, the following proviso shall be inserted, namely:—

"Provided also that any return of income, required to be furnished by an assessee under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139.".

73. In section 149 of the Income-tax Act, in sub-section (*1*),— Amendment of section 149.

(*I*) after the second proviso, the following provisos shall be inserted, namely:—

"Provided also that for cases referred to in clauses (*i*), (*iii*) and (*iv*) of *Explanation* 2 to section 148, where,—

(*a*) a search is initiated under section 132; or

(*b*) a search under section 132 for which the last of authorisations is executed; or

(*c*) requisition is made under section 132A,

after the 15th day of March of any financial year and the period for issue of notice under section 148 expires on the 31st day of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under section 148 in such case shall be deemed to have been issued on the 31st day of March of such financial year:

Provided also that where the information as referred to in *Explanation* 1 to section 148 emanates from a statement recorded or documents impounded under section 131 or section 133A, as the case may be, on or before the 31st day of March of a financial year, in consequence of,—

(*a*) a search under section 132 which is initiated; or

(*b*) a search under section 132 for which the last of authorisations is executed; or

(*c*) a requisition made under section 132A,

after the 15th day of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under clause (*b*) of section 148A in such case shall be deemed to have been issued on the 31st day of March of such financial year:";

(*II*) in the sixth proviso, for the words "less than seven days", the words "does not exceed seven days" shall be substituted.

Amendment of section 151.

74. In section 151 of the Income-tax Act,—

(*a*) in clause (*ii*), the words "where there is no Principal Chief Commissioner or Principal Director General," shall be omitted;

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

"Provided that the period of three years for the purposes of clause (*i*) shall be computed after taking into account the period of limitation as excluded by the third or fourth or fifth provisos or extended by the sixth proviso to sub-section (*1*) of section 149.".

Amendment of section 153.

75. In section 153 of the Income-tax Act,—

(*I*) in sub-section (*1*),—

(*a*) in the third proviso, the words "or after" shall be omitted;

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

"Provided also that in respect of an order of assessment relating to the assessment year commencing on or after the 1st day of April, 2022, the provisions of this sub-section shall have effect, as if for the words "twenty-one months", the words "twelve months" had been substituted.";

(*II*) in sub-section (*1A*), for the words "nine months", the words "twelve months" shall be substituted;

(*III*) in sub-section (*3*),—

(*a*) for the words, brackets and figures "sub-sections (*1*) and (*2*)", the words, brackets, figures and letter "sub-sections (*1*), (*1A*) and (*2*)" shall be substituted;

(*b*) for the words "Principal Commissioner or Commissioner" at both the places where they occur, the words "Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be," shall be substituted;

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

"(*3A*) Notwithstanding anything contained in sub-sections (*1*), (*1A*), (*2*) and (*3*), where an assessment or reassessment is pending on the date of initiation of search under section 132 or making of requisition under section 132A, the

period available for completion of assessment or reassessment, as the case may be, under the said sub-sections shall,—

(*a*) in a case where such search is initiated under section 132 or such requisition is made under section 132A;

(*b*) in the case of an assessee, to whom any money, bullion, jewellery or other valuable article or thing seized or requisitioned belongs to;

(*c*) in the case of an assessee, to whom any books of account or documents seized or requisitioned pertains or pertain to, or any information contained therein, relates to,

be extended by twelve months.";

(*V*) in sub-section (*4*), for the words, brackets and figures "sub-sections (*1*), (*2*) and (*3*)" at both the places where they occur, the words, brackets, figures and letters "sub-sections (*1*), (*1A*), (*2*), (*3*) and (*3A*)" shall be substituted;

(*VI*) in sub-section (*5*), for the words "the Principal Commissioner or Commissioner", the words "the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be," shall be substituted;

(*VII*) in sub-section (*6*),—

(*a*) in the opening portion, for the words, brackets and figures "sub-sections (*1*) and (*2*)", the words, brackets, figures and letter "sub-sections (*1*), (*1A*) and (*2*)" shall be substituted;

(*b*) in clause (*i*), after the words "passed by the", the words "Principal Chief Commissioner or Chief Commissioner or" shall be inserted;

(*VIII*) in *Explanation* 1,—

(*a*) in clause (*iv*),—

(*i*) in the opening portion, after the word "audited", the words "or inventory valued" shall be inserted;

(*ii*) in sub-clause (*a*), after the words "such audit", the words "or inventory valuation" shall be inserted;

(*b*) in the first proviso, for the word, brackets and figures "sub-sections (*1*), (*2*)", the word, brackets, figures and letter "sub-sections (*1*), (*1A*), (*2*)" shall be substituted.

Amendment of section 154.

76. In section 154 of the Income-tax Act, in sub-section (*2*), in clause (*b*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 155.

77. In section 155 of the Income-tax Act,—

(*a*) in sub-section (*11A*), after the words, figures and letter "section 10A or" at both the places where they occur, the words, figures and letters "section 10AA or" shall be inserted with effect from the 1st day of April, 2024;

(*b*) after sub-section (*18*), the following sub-section shall be inserted, namely:—

"(*19*) Where any deduction in respect of any expenditure incurred for the purchase of sugarcane has been claimed by an assessee, being a co-operative society engaged in the business of manufacture of sugar, and such deduction has been disallowed wholly or partly in any previous year commencing on or before the 1st day of April, 2014, the Assessing Officer shall, on the basis of an application made by such assessee in this regard, recompute the total income of the assessee for such previous year after allowing deduction to the extent such expenditure is incurred at a price which is equal to or less than the price fixed or approved by the Government for that previous year, and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years specified in sub-section (*7*) of that section shall be reckoned from the end of previous year commencing on the 1st day of April, 2022.";

(*c*) after sub-section (*19*) and before the *Explanation*, the following sub-section shall be inserted with effect from the 1st day of October, 2023, namely:—

"(*20*) Where any income has been included in the return of income furnished by an assessee under section 139 for any assessment year (herein referred to as the relevant assessment year) and tax on such income has been deducted at source and paid to the credit of the Central Government in accordance with the provisions of Chapter XVII-B in a subsequent financial year, the Assessing Officer shall, on an application made by the assessee in such form, as may be prescribed, within a period of two years from the end of the financial year in which such tax was deducted at source, amend the order of assessment or any intimation allowing credit of such tax deducted at source in the relevant assessment year, and the provisions of section 154 shall, so far as may be, apply thereto and the period of four years specified in sub-section (*7*) of that section shall be reckoned from the end of the financial year in which such tax has been deducted:

Provided that the credit of such tax deducted at source shall not be allowed in any other assessment year.".

Amendment of section 158A.

78. In section 158A of the Income-tax Act, in the *Explanation*, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 158AB.

79. In section 158AB of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Substitution of new section for section 170A.

80. For section 170A of the Income-tax Act, the following section shall be substituted, namely:—

Effect of order of tribunal or court in respect of business reorganisation.

'170A. (*1*) Notwithstanding anything to the contrary contained in section 139, in a case of business reorganisation, where prior to the date of order of a High Court or tribunal or an Adjudicating Authority as defined in clause (*1*) of section 5 of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as order in respect of business reorganisation), as the case may be, any return of income has been furnished by an entity to which such order applies under the provisions of section 139 for any assessment year relevant to the previous year to which such order applies, the successor shall furnish, within a period of six months from the end of the month in which the order was issued, a modified return in such form and manner, as may be prescribed, in accordance with and limited to the said order. 31 of 2016.

(*2*) Where the assessment or reassessment proceedings for an assessment year relevant to a previous year to which the order in respect of the business reorganisation applies,—

(*a*) have been completed on the date of furnishing of the modified return in accordance with the provisions of sub-section (*1*), the Assessing Officer shall pass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, in accordance with such order and taking into account the modified return so furnished;

(*b*) are pending on the date of furnishing of the modified return in accordance with the provisions of sub-section (*1*), the Assessing Officer shall pass an order assessing or reassessing the total income of the relevant assessment year in accordance with the order of the business reorganisation and taking into account the modified return so furnished.

(*3*) Save as otherwise provided in this section, in an assessment or reassessment made in respect of an assessment year under this section, all other provisions of this Act shall apply and the tax shall be chargeable at the rate or rates as applicable to such assessment year.

Explanation.—In this section, the expressions—

(*i*) "business reorganisation" means the reorganisation of business involving the amalgamation or demerger or merger of business of one or more persons;

(*ii*) "successor" means all resulting companies in a business reorganisation, whether or not the company was in existence prior to such business reorganisation.'.

Amendment of section 177.

81. In section 177 of the Income-tax Act, in sub-section (*2*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 189.

82. In section 189 of the Income-tax Act, in sub-section (*2*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 192A.

83. In section 192A of the Income-tax Act, the second proviso shall be omitted.

Amendment of section 193.

84. In section 193 of the Income-tax Act, in the proviso, for clause (*ix*), the following clause shall be substituted, namely:—

'(*ix*) any interest payable to a "business trust", as defined in clause (*13A*) of section 2, in respect of any securities, by a special purpose vehicle referred to in the *Explanation* to clause (*23FC*) of section 10.'.

Amendment of section 194B.

85. In section 194B of the Income-tax Act,—

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Winnings from lottery or crossword puzzle, etc.";

(*ii*) for the words "in an amount exceeding ten thousand rupees", the words "or from gambling or betting of any form or nature whatsoever, being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year" shall be substituted;

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

'Provided further that nothing contained in this section shall apply to deduction of income-tax on winnings from any online game on or after the 1st day of April, 2023.

Explanation.—For the purposes of this section,"online game" shall have the meaning assigned to it in clause (*iii*) of the *Explanation* to section 115BBJ.'.

Insertion of new section 194BA.

86. After section 194B of the Income-tax Act, the following section shall be inserted, namely:—

Winnings from online games.

'194BA. (*1*) Notwithstanding anything contained in any other provisions of this Act, any person responsible for paying to any person any income by way of winnings from any online game during the financial year shall deduct income-tax on the net winnings in his user account, computed in the manner as may be prescribed, at the end of the financial year at the rates in force:

Provided that in a case where there is a withdrawal from user account during the financial year, the income-tax shall be deducted at the time of such withdrawal on the net winnings comprised in such withdrawal, as well as on the remaining amount of net winnings in the user account, computed in the manner as may be prescribed, at the end of the financial year.

(*2*) In a case where the net winnings are wholly in kind or partly in cash, and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of the net winnings, the person responsible for paying shall, before releasing the winnings, ensure that tax has been paid in respect of the net winnings.

(*3*) If any difficulty arises in giving effect to the provisions of this section, the Board may, with the previous approval of the Central Government, issue guidelines for the purposes of removing the difficulty.

(*4*) Every guideline issued by the Board under sub-section (*3*) shall, as soon as may be after it is issued, be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person liable to deduct income-tax.

Explanation.—For the purposes of this section—

(*a*) "computer resource", "internet" and "online game" shall have the meanings respectively assigned to them in section 115BBJ;

(*b*) "online gaming intermediary" means an intermediary that offers one or more online games;

(*c*) "user" means any person who accesses or avails any computer resource of an online gaming intermediary;

(*d*) "user account" means account of a user registered with an online gaming intermediary.'.

Amendment of section 194BB.

87. In section 194BB of the Income-tax Act, for the words "in an amount exceeding ten thousand rupees", the words ", being the amount or aggregate of amounts exceeding ten thousand rupees during the financial year," shall be substituted.

Amendment of section 194LC.

88. In section 194LC of the Income-tax Act, with effect from the 1st day of July, 2023,—

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

"Provided further that in case of income by way of interest referred to in clause (*ic*) of sub-section (*2*), the income-tax shall be deducted at the rate of nine per cent.";

(*ii*) in sub-section (*2*),—

(*I*) in clause (*ib*), for the word "and", the word "or" shall be substituted;

(*II*) after clause (*ib*), the following clause shall be inserted, namely:—

"(*ic*) in respect of money borrowed by it from a source outside India by way of issuance of any long-term bond or rupee denominated bond on or after the 1st day of July, 2023, which is listed only on a recognised stock exchange located in an International Financial Services Centre; and".

Amendment of section 194N.

89. In section 194N of the Income-tax Act, after the second proviso, the following proviso shall be inserted, namely:—

'Provided also that where the recipient is a co-operative society, the provisions of this section shall have effect, as if for the words "one crore rupees", the words "three crore rupees" had been substituted.'.

Amendment of section 194R.

90. In section 194R of the Income-tax Act, the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so renumbered, the following *Explanation* shall be inserted, namely:—

"*Explanation* 2.—For the removal of doubts, it is clarified that the provisions of sub-section (*1*) shall apply to any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind.".

Amendment of section 196A.

91. In section 196A of the Income-tax Act, in sub-section (*1*), the following proviso shall be inserted, namely:—

"Provided that where an agreement referred to in sub-section (*1*) of section 90 or sub-section (*1*) of section 90A applies to the payee and if the payee has furnished a certificate referred to in sub-section (*4*) of section 90 or sub-section (*4*) of section 90A, as the case may be, then, income-tax thereon shall be deducted at the rate of twenty per cent. or at the rate or rates of income-tax provided in such agreement for such income, whichever is lower.".

Amendment of section 197.

92. In section 197 of the Income-tax Act, in sub-section (*1*), after the figures and letters "194LA,", the figures and letters "194LBA," shall be inserted.

Amendment of section 206AB.

93. In section 206AB of the Income-tax Act,—

(*i*) in sub-section (*1*), after the figures and letter "194B,", the figures and letters "194BA," shall be inserted;

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

"Provided that the specified person shall not include—

(*i*) a non-resident who does not have a permanent establishment in India; or

(*ii*) a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.".

Amendment of section 206C.

94. In section 206C of the Income-tax Act, in sub-section (*1G*), with effect from the 1st day of July, 2023,—

(*i*) in clause (*a*), the words "out of India" at both the places where they occur shall be omitted;

(*ii*) in the long line, for the word "five", the word "twenty" shall be substituted;

(*iii*) in the first proviso, for the words "and is for a purpose other than purchase of overseas tour program package", the words "and is for the purposes of education or medical treatment" shall be substituted;

(*iv*) in the second proviso, for the words "is for a purpose other than purchase of overseas tour program package", the words "is for the purposes of education or medical treatment" shall be substituted.

Amendment of section 206CC.

95. In section 206CC of the Income-tax Act, in sub-section (*1*), the following proviso shall be inserted with effect from the 1st day of July, 2023, namely:—

"Provided that the rate of tax collection at source under this section shall not exceed twenty per cent.".

Amendment of section 206CCA.

96. In section 206CCA of the Income-tax Act,—

(*i*) in sub-section (*1*), the following proviso shall be inserted with effect from the 1st day of July, 2023, namely:—

"Provided that the rate of tax collection at source under this section shall not exceed twenty per cent.";

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

"Provided that the specified person shall not include—

(*i*) a non-resident who does not have a permanent establishment in India; or

(*ii*) a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.".

Amendment of section 241A.

97. In section 241A of the Income-tax Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply from the 1st day of April, 2023.".

Amendment of section 244A.

98. In section 244A of the Income-tax Act,—

(*a*) in sub-section (*1*), in clause (*a*), after sub-clause (*ii*), the following proviso shall be inserted with effect from the1st day of October, 2023, namely:—

"Provided that where refund arises as a result of an order passed by the Assessing Officer in consequence of an application made by the assessee under sub-section (*20*) of section 155, such interest shall be calculated at the rate of one-half per cent. for every month or part of a month comprised in the period from the date of such application to the date on which the refund is granted;";

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

"Provided that where proceedings for assessment or reassessment are pending in respect of an assessee, in computing the period for determining the additional interest payable to such assessee under this sub-section, the period beginning from the date on which such refund is withheld by the Assessing

Officer in accordance with and subject to provisions of sub-section (*2*) of section 245 and ending with the date on which such assessment or reassessment is made, shall be excluded.".

Substitution of new section for section 245.

99. For section 245 of the Income-tax Act, the following section shall be substituted, namely:—

Set off and withholding of refunds in certain cases.

"245. (*1*) Where under any of the provisions of this Act, a refund becomes due or is found to be due to any person, the Assessing Officer or Commissioner or Principal Commissioner or Chief Commissioner or Principal Chief Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded or any part of that amount, against the sum, if any, remaining payable under this Act by the person to whom the refund is due, after giving an intimation in writing to such person of the action proposed to be taken under this sub-section.

(*2*) Where a part of the refund is set off under the provisions of sub-section (*1*), or where no such amount is set off, and refund becomes due to a person, and the Assessing Officer, having regard to the fact that proceedings for assessment or reassessment are pending in the case of such person, is of the opinion that the grant of refund is likely to adversely affect the revenue, he may, for reasons to be recorded in writing and with the previous approval of the Principal Commissioner or the Commissioner, as the case may be, withhold the refund up to the date on which such assessment or reassessment is made.".

Amendment of section 245D.

100. In section 245D of the Income-tax Act, in sub-section (*9*), for clause (*iv*), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 2021, namely:—

"(*iv*) where the time-limit for amending any order or filing of rectification application under sub-section (*6B*) expires on or after the 1st day of February, 2021, but before the 1st day of February, 2022, such time-limit shall be extended to the 30th day of September, 2023.".

Amendment of section 245MA.

101. In section 245MA of the Income-tax Act, in sub-section (*4*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2023, by notification in the Official Gazette.".

Amendment of section 245R.

102. In section 245R of the Income-tax Act, in sub-section (*10*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2023, by notification in the Official Gazette.".

Amendment of Chapter XX.

103. In Chapter XX of the Income-tax Act,—

(*a*) for the sub-heading "A.—Appeals to the Deputy Commissioner (Appeals) and Commissioner (Appeals)", the sub-heading "A.—Appeals to the Joint Commissioner (Appeals) and Commissioner (Appeals)" shall be substituted;

(*b*) for section 246, the following section shall be substituted, namely:—

Appealable orders before Joint Commissioner (Appeals).

'246. (*1*) Any assessee aggrieved by any of the following orders of an Assessing Officer (below the rank of Joint Commissioner) may appeal to the Joint Commissioner (Appeals) against—

(*a*) an order being an intimation under sub-section (*1*) of section 143, where the assessee objects to the making of adjustments, or any order of assessment under sub-section (*3*) of section 143 or section 144, where the assessee objects to the amount of income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;

(*b*) an order of assessment, reassessment or recomputation under section 147;

(*c*) an order being an intimation under sub-section (*1*) of section 200A;

(*d*) an order under section 201;

(*e*) an order being an intimation under sub-section (*6A*) of section 206C;

(*f*) an order under sub-section (*1*) of section 206CB;

(*g*) an order imposing a penalty under Chapter XXI; and

(*h*) an order under section 154 or section 155 amending any of the orders mentioned in clauses (*a*) to (*g*):

Provided that no appeal shall be filed before the Joint Commissioner (Appeals) if an order referred to in this sub-section is passed by or with the prior approval of, an income-tax authority above the rank of Deputy Commissioner.

(*2*) Where any appeal filed against an order referred to in sub-section (*1*) is pending before the Commissioner (Appeals), the Board or an income-tax authority so authorised by the Board in this regard, may transfer such appeal and any matter arising out of or connected with such appeal and which is so pending, to the Joint Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before, it was so transferred.

(*3*) Notwithstanding anything contained in sub-section (*1*) and sub-section (*2*), the Board or an income-tax authority so authorised by the Board in this regard, may transfer any appeal which is pending before a Joint Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before, it was so transferred.

(*4*) Where an appeal is transferred under the provisions of sub-section (*2*) or sub-section (*3*), the appellant shall be given an opportunity of being reheard.

(*5*) For the purposes of disposal of appeal by the Joint Commissioner (Appeals), the Central Government may make a scheme, by notification in the Official Gazette, so as to dispose of appeals in an expedient manner with transparency and accountability, by eliminating the interface between the Joint Commissioner (Appeals) and the appellant, in the course of appellate proceedings to the extent technologically feasible and direct that any of the provisions of this Act relating to jurisdiction and procedure for disposal of appeals by the Joint Commissioner (Appeals), shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification.

(*6*) For the purposes of sub-section (*1*), the Board may specify that the provisions of that sub-section shall not apply to any case or any class of cases.

Explanation.—For the purposes of this section, "status" means the category under which the assessee is assessed as "individual", "Hindu undivided family" and so on.'.

104. In section 249 of the Income-tax Act,— Amendment of section 249.

(*a*) in sub-section (*1*), in the opening portion, after the figures, letters and words "1st day of October, 1998", the words, brackets, figures and letters "or to the Joint Commissioner (Appeals) on or after the 1st day of April, 2023," shall be inserted;

(*b*) in sub-section (*3*), for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*c*) in sub-section (*4*), in the proviso, for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

105. In section 250 of the Income-tax Act,— Amendment of section 250.

(*a*) in sub-sections (*1*), (*3*), (*4*), (*5*), (*6*) and (*7*), for the words and brackets "Commissioner (Appeals)" wherever they occur, the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*b*) for sub-section (*6A*), the following sub-section shall be substituted, namely:—

"(*6A*) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (*1*) or transferred to him under sub-section (*2*) or sub-section (*3*) of section 246 or filed before him under sub-section (*1*) of section 246A, as the case may be.";

(*c*) in sub-section (*6C*), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 251.

106. In section 251 of the Income-tax Act,—

(*i*) for the marginal heading, the following marginal heading "Powers of the Joint Commissioner (Appeals) or the Commissioner (Appeals)." shall be substituted;

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

"(*1A*) In disposing of an appeal, the Joint Commissioner (Appeals) shall have the following powers—

(*a*) in an appeal against an order of assessment, he may confirm, reduce, enhance or annul the assessment;

(*b*) in an appeal against an order imposing a penalty, he may confirm or cancel such order or vary it so as either to enhance or to reduce the penalty;

(*c*) in any other case, he may pass such orders in the appeal as he thinks fit.";

(*iii*) in sub-section (*2*), for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be," shall be substituted;

(*iv*) in the *Explanation*,—

(*a*) for the words and brackets "an appeal, the Commissioner (Appeals),", the words and brackets "an appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals)," shall be substituted;

(*b*) for the words and brackets "raised before the Commissioner (Appeals)", the words and brackets "raised before the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be," shall be substituted.

Amendment of section 253.

107. In section 253 of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*A*) in clause (*a*), after the word, figures and letter "section 271A,", the words, figures and letters "section 271AAB, section 271AAC, section 271AAD," shall be inserted;

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

"(*aa*) an order passed by a Joint Commissioner (Appeals) under section 154, section 250, section 270A, section 271, section 271A, section 271AAC, section 271AAD or section 271J; or";

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

"(*c*) an order passed by,—

(*i*) a Principal Commissioner or Commissioner under section 12AA or section 12AB or under clause (*vi*) of sub-section (*5*) of section 80G or under section 263 or under section 270A or under section 271 or under section 272A or an order passed by him under section 154 amending any such order; or

(*ii*) a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or a Principal Director or Director under section 263 or under section 272A or an order passed by him under section 154 amending any such order; or";

(*b*) in sub-section (*2*), for the words and brackets "Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*c*) in sub-section (*4*),—

(*i*) for the words and brackets "against the order of the Commissioner (Appeals)", the words "against an order" shall be substituted;

(*ii*) for the words and brackets "any part of the order of the Commissioner (Appeals)", the words "any part of such order" shall be substituted.

Amendment of section 264.

108. In section 264 of the Income-tax Act, in sub-section (*4*), for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 267.

109. In section 267 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 269SS.

110. In section 269SS of the Income-tax Act,—

(*a*) after the second proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

'Provided also that the provisions of this section shall have effect, as if for the words "twenty thousand rupees", the words "two lakh rupees" had been substituted in the case of any deposit or loan where,—

(*a*) such deposit is accepted by a primary agricultural credit society or a primary co-operative agricultural and rural development bank from its member; or

(*b*) such loan is taken from a primary agricultural credit society or a primary co-operative agricultural and rural development bank by its member.';

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

'(*ii*) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in the *Explanation* to sub-section (*4*) of section 80P;'.

Amendment of section 269T.

111. In section 269T of the Income-tax Act,—

(*a*) after the second proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

'Provided also that the provisions of this section shall have effect, as if for the words "twenty thousand rupees", the words "two lakh rupees" had been substituted in the case of any deposit or loan where,—

(*a*) such deposit is paid by a primary agricultural credit society or a primary co-operative agricultural and rural development bank to its member; or

(*b*) such loan is repaid to a primary agricultural credit society or a primary co-operative agricultural and rural development bank by its member.';

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

'(*ii*) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in *Explanation* to sub-section (*4*) of section 80P;'.

Amendment of section 270A.

112. In section 270A of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 270AA.

113. In section 270AA of the Income-tax Act, in sub-section (*6*), after the words "No appeal under", the words and figures "section 246 or" shall be inserted.

Amendment of section 271.

114. In section 271 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271A.

115. In section 271A of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271AAC.

116. In section 271AAC of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271AAD.

117. In section 271AAD of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271C.

118. In section 271C of the Income-tax Act, in sub-section (*1*),—

(*A*) in clause (*b*),—

(*I*) for the words "pay the whole", the words "pay or ensure payment of, the whole" shall be substituted;

(*II*) in sub-clause (*i*), the word "or" shall be omitted;

(*III*) after sub-clause (*ii*), the following sub-clauses shall be inserted, namely:—

"(*iii*) the first proviso to sub-section (*1*) of section 194R; or

(*iv*) the proviso to sub-section (*1*) of section 194S; or";

(*IV*) after sub-clause (*iv*) as inserted by the Finance Act, 2023, the following sub-clause shall be inserted with effect from the 1st day of July, 2023, namely:—

"(*v*) sub-section (*2*) of section 194BA,";

(*B*) in the long line, after the words "deduct or pay", the words "or ensure payment of," shall be inserted.

Amendment of section 271FAA.

119. Section 271FAA of the Income-tax Act shall be numbered as sub-section (*1*) thereof and in sub-section (*1*) as so renumbered, for the long line, the following shall be substituted, namely:—

"then, the prescribed income-tax authority under sub-section (*1*) of section 285BA may direct that such person shall pay, by way of penalty, a sum of fifty thousand rupees.

(*2*) Where in the case of a person, referred to in clause (*k*) of sub-section (*1*) of section 285BA, who is required to furnish a statement under that section (herein referred to as the reporting financial institution) provides inaccurate information in the statement and the inaccuracy in such statement is due to false or inaccurate information furnished by the holder or holders of the relevant reportable account or

accounts, the prescribed income-tax authority under sub-section (*1*) of section 285BA, shall direct that the reporting financial institution shall, in addition to the penalty under sub-section (*1*), if any, pay a sum of five thousand rupees for every inaccurate reportable account and the reporting financial institution shall be entitled to recover the sum so paid on behalf of such reportable account holder, or to retain out of any moneys that may be in its possession, or may come to it from every such reportable account holder, an amount equal to the sum so paid.".

Amendment of section 271J.

120. In section 271J of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 274.

121. In section 274 of the Income-tax Act, in sub-section (*2B*), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 275.

122. In section 275 of the Income-tax Act,—

(*a*) for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*b*) for the words and brackets "to the Commissioner (Appeals)" wherever they occur, the words and brackets "to the Joint Commissioner (Appeals) or to the Commissioner (Appeals)" shall be substituted.

Amendment of section 276A.

123. In section 276A of the Income-tax Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that no proceeding shall be initiated under this section on or after the 1st day of April, 2023.".

Amendment of section 276B.

124. In section 276B of the Income-tax Act,—

(*A*) in the opening portion, the words "pay to the credit of the Central Government" shall be omitted;

(*B*) in clause (*a*), for the words "the tax deducted", the words "pay to the credit of the Central Government, the tax deducted" shall be substituted;

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

'(*b*) pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—

(*i*) sub-section (*2*) of section 115-O;

(*ii*) the proviso to section 194B;

(*iii*) the first proviso to sub-section (*1*) of section 194R;

(*iv*) the proviso to sub-section (*1*) of section 194S; or';

(*D*) after sub-clause (*iv*) of clause (*b*) as substituted by the Finance Act, 2023, the following sub-clause shall be inserted with effect from the 1st day of July, 2023, namely:—

"(*v*) sub-section (*2*) of section 194BA,".

Amendment of section 279.

125. In section 279 of the Income-tax Act, in sub-section (*1*), for the words and brackets "or Commissioner (Appeals)", the words and brackets "or Joint Commissioner (Appeals) or Commissioner (Appeals)" shall be substituted.

Amendment of section 287.

126. In section 287 of the Income-tax Act, in sub-section (*2*), for the words and brackets "to the Commissioner (Appeals)", the words and brackets "to the Joint Commissioner (Appeals) or to the Commissioner (Appeals)" shall be substituted.

Amendment of section 295.

127. In section 295 of the Income-tax Act, in sub-section (*2*),—

(*i*) in clause (*eec*), after the word "audit", the words "or inventory valuation" shall be inserted;

(*ii*) in clause (*mm*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 25.

128. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 25, in sub-section (*4A*), after the proviso, the following proviso shall be inserted, namely:— 52 of 1962.

"Provided further that nothing contained in this sub-section shall apply to any such exemption granted to, or in relation to,—

(*a*) any multilateral or bilateral trade agreement;

(*b*) obligations under international agreements, treaties, conventions or such other obligations including with respect to United Nations agencies, diplomats and international organisations;

(*c*) privileges of constitutional authorities;

(*d*) schemes under the Foreign Trade Policy;

(*e*) the Central Government schemes having validity of more than two years;

(*f*) re-imports, temporary imports, goods imported as gifts or personal baggage;

(*g*) any duty of customs under any law for the time being in force, including integrated tax leviable under sub-section (*7*) of section 3 of the Customs Tariff Act, 1975, other than duty of customs leviable under section 12.". 51 of 1975.

Amendment of section 65.

129. In the Customs Act, in section 65, in sub-section (*1*), for the words "subject to", the words, figures and letter "subject to the provisions of section 65A and" shall be substituted.

Insertion of new section 65A.

130. After section 65 of the Customs Act, the following section shall be inserted, namely:—

Goods brought for operations in warehouse to have ordinarily paid certain taxes.

'65A. (*1*) Notwithstanding anything to the contrary contained in this Act or the Customs Tariff Act, 1975, the following provisions shall, with effect from such date as may be notified by the Central Government, apply to goods in relation to which any manufacturing process or other operations in terms of section 65 may be carried out, namely:— 51 of 1975.

(*A*) the dutiable goods, which are deposited in the warehouse shall be goods on which the integrated tax under sub-section (*7*) and the goods and services tax compensation cess under sub-section (*9*), of section 3 of the Customs Tariff Act, 1975 have been paid, and only for the purpose of the duty payable, other than the said tax and cess paid, such dutiable goods shall be warehoused goods; 51 of 1975.

(*B*) the dutiable goods shall be permitted to be removed for the purpose of deposit in the warehouse, where—

(*i*) in respect of the goods, an entry thereof has been made by presenting electronically on the customs automated system, a bill of entry for home consumption under section 46 and the goods have been assessed to duty under section 17 or section 18, as the case may be, in accordance with clause (*a*) of sub-section (*1*) of section 15;

(*ii*) the integrated tax under sub-section (*7*) and the goods and services tax compensation cess under sub-section (*9*), of section 3 of the Customs Tariff Act, 1975 have been paid in accordance with section 47;

51 of 1975.

(*iii*) on removal of the goods from another warehouse in terms of section 67, a bill of entry for home consumption under clause (*a*) of section 68 has been presented and the integrated tax under sub-section (*7*), and the goods and services tax compensation cess under sub-section (*9*), of section 3 of the Customs Tariff Act, 1975 have been paid before the goods are so removed from that other warehouse;

51 of 1975.

(*iv*) the provisions of section 59, subject to the following modifications therein, have been complied with, namely:—

(*a*) for the words "bill of entry for warehousing", the words "bill of entry for home consumption" shall be substituted; and

(*b*) for the words "amount of the duty assessed", the words "amount of duty assessed, but not paid" shall be substituted;

(*C*) the duty payable in respect of warehoused goods referred to in clause (*A*), to the extent not paid, is paid before the goods are removed from the warehouse in such manner as may be prescribed.

(*2*) The provisions of sub-section (*1*) shall not apply for the purpose of manufacturing process or other operations in terms of section 65 to dutiable goods which have been deposited in the warehouse or permitted to be removed for deposit in the warehouse prior to the date notified under that sub-section.

(*3*) The Central Government may, if it considers necessary or expedient, and having regard to such criteria, including but not limited to, the nature or class or categories of goods, or class of importers or exporters, or industry sector, exempt, by notification, such goods in relation to which any manufacturing process or other operations in terms of section 65 may be carried out, as may be specified in the notification, from the application of this section.'.

Amendment of section 127C.

131. In the Customs Act, in section 127C, after sub-section (*8*), the following sub-section shall be inserted, namely:—

"(*8A*) The order under sub-section (*5*) shall be passed within a period of nine months from the last day of the month in which the application under section 127B is made, and if, no order is passed within the said period, the settlement proceedings shall abate, and the adjudicating authority before whom the proceeding at the time of making the application was pending shall dispose of the application in accordance with the provisions of this Act as if no application under the said section had been made:

Provided that the period specified under this sub-section may, for reasons to be recorded in writing, be extended by the Settlement Commission for a further period not exceeding three months:

Provided further that in respect of any application pending under sub-section (*5*) as on the date on which the Finance Bill, 2023 receives the assent of the President, the said period of nine months shall be reckoned from the date on which the said Finance Bill receives the assent of the President.".

Amendment of section 157.

132. In the Customs Act, in section 157, in sub-section (*2*), after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) the manner and conditions for payment of duty and removal of goods under clause (*C*) of sub-section (*1*) of section 65A;".

Amendment of section 159.

133. In the Customs Act, in section 159, after the figures "43,", the figures and letter "65A," shall be inserted.

Customs tariff

Amendment of sections 9, 9A and 9C.

134. In the Customs Tariff Act, 1975, (hereinafter referred to as the Customs Tariff Act), with effect from the 1st day of January, 1995,— 51 of 1975.

(*i*) in section 9,—

(*a*) in sub-section (*6*), in the first proviso, for the words "in a review", the words "on consideration of a review" shall be substituted;

(*b*) in sub-section (*7*), the words "and determined" shall be omitted;

(*ii*) in section 9A,—

(*a*) in sub-section (*5*), in the first proviso, for the words "in a review", the words "on consideration of a review" shall be substituted;

(*b*) in sub-section (*6*), the words "and determined" shall be omitted;

(*iii*) in section 9C,—

(*a*) in sub-section (*1*), the words "order of" shall be omitted;

(*b*) in sub-section (*2*), for the word "order", the words "determination or review" shall be substituted;

(*c*) in sub-section (*3*), for the word "order", the words "determination or review" shall be substituted;

(*d*) after sub-section (*5*), the following *Explanation* shall be inserted, namely:—

'*Explanation.*—For the purposes of this section, "determination" or "review" means the determination or review done in such manner as may be specified in the rules made under sections 8B, 9, 9A and 9B.'.

Amendment of First Schedule.

135. In the Customs Tariff Act, the First Schedule shall—

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

(*b*) be also amended in the manner specified in the Third Schedule;

(*c*) with effect from the 1st May, 2023, be also amended in the manner specified in the Fourth Schedule;

(*d*) with effect from the 1st April, 2023, be also amended in the manner specified in the Seventh Schedule;

Amendment of Second Schedule.

136. In the Customs Tariff Act, the Second Schedule shall, with effect from the 1st May, 2023, be amended in the manner specified in the Fifth Schedule.

Central Goods and Services Tax

Amendment of section 10.

137. In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 10,— 12 of 2017.

(*a*) in sub-section (*2*), in clause (*d*), the words "goods or" shall be omitted;

(*b*) in sub-section (*2A*), in clause (*c*), the words "goods or" shall be omitted.

Amendment of section 16.

138. In section 16 of the Central Goods and Services Tax Act, in sub-section (*2*),—

(*i*) in the second proviso, for the words "added to his output tax liability, along with interest thereon", the words and figures "paid by him along with interest payable under section 50" shall be substituted;

(*ii*) in the third proviso, after the words "made by him", the words "to the supplier" shall be inserted.

Amendment of section 17.

139. In section 17 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*3*), in the *Explanation*, for the words and figure "except those specified in paragraph 5 of the said Schedule", the following shall be substituted, namely:—

"except,—

(*i*) the value of activities or transactions specified in paragraph 5 of the said Schedule; and

(*ii*) the value of such activities or transactions as may be prescribed in respect of clause (*a*) of paragraph 8 of the said Schedule.";

(*b*) in sub-section (*5*), after clause (*f*), the following clause shall be inserted, namely:—

"(*fa*) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;".

18 of 2013.

Amendment of section 23.

140. In section 23 of the Central Goods and Services Tax Act, for sub-section (*2*), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

"(*2*) Notwithstanding anything to the contrary contained in sub-section (*1*) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.".

Amendment of section 30.

141. In section 30 of the Central Goods and Services Tax Act, in sub-section (*1*),—

(*a*) for the words "the prescribed manner within thirty days from the date of service of the cancellation order:", the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;

(*b*) the proviso shall be omitted.

Amendment of section 37.

142. In section 37 of the Central Goods and Services Tax Act, after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (*1*) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (*1*), even after the expiry of the said period of three years from the due date of furnishing the said details.".

Amendment of section 39.

143. In section 39 of the Central Goods and Services Tax Act, after sub-section (*10*), the following sub-section shall be inserted, namely:—

"(*11*) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.".

Amendment of section 44.

144. Section 44 of the Central Goods and Services Tax Act shall be renumbered as sub-section (*1*) thereof, and after sub-section (*1*) as so renumbered, the following sub-section shall be inserted, namely:—

"(*2*) A registered person shall not be allowed to furnish an annual return under sub-section (*1*) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (*1*), even after the expiry of the said period of three years from the due date of furnishing the said annual return.".

Amendment of section 52.

145. In section 52 of the Central Goods and Services Tax Act, after sub-section (*14*), the following sub-section shall be inserted, namely:—

"(*15*) The operator shall not be allowed to furnish a statement under sub-section (*4*) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (*4*), even after the expiry of the said period of three years from the due date of furnishing the said statement.".

Amendment of section 54.

146. In section 54 of the Central Goods and Services Tax Act, in sub-section (*6*), the words "excluding the amount of input tax credit provisionally accepted," shall be omitted.

Amendment of section 56.

147. In section 56 of the Central Goods and Services Tax Act, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted.

Amendment of section 62.

148. In section 62 of the Central Goods and Services Tax Act, in sub-section (*2*),—

(*a*) for the words "thirty days", the words "sixty days" shall be substituted;

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

"Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (*1*), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (*1*) of section 50 or to pay late fee under section 47 shall continue.".

Substitution of section 109.

149. For section 109 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Constitution of Appellate Tribunal and Benches thereof.

"109. (*1*) The Government shall, on the recommendations of the Council, by notification, establish with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.

(*2*) The jurisdiction, powers and authority conferred on the Appellate Tribunal shall be exercised by the Principal Bench and the State Benches constituted under sub-section (*3*) and sub-section (*4*).

(*3*) The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of the President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State).

(*4*) On the request of the State, the Government may, by notification, constitute such number of State Benches at such places and with such jurisdiction as may be recommended by the Council, which shall consist of two Judical Members, a Technial Member (Centre) and a Technical Member (State).

(*5*) The Principal Bench and the State Bench shall hear appeals against the orders passed by the Appellate Authority or the Revisional Authority:

Provided that the cases in which any one of the issues involved relates to the place of supply, shall be heard only by the Principal Bench.

(*6*) The President shall, from time to time, by a general or special order, distribute the business of the Appellate Tribunal among the Benches and may transfer cases from one Bench to another.

(*7*) The senior-most Judicial Member within the State Benches, as may be notified, shall act as the Vice-President for such State Benches and shall exercise such powers of the President as may be prescribed, but for all other purposes be considered as a Member.

(*8*) Appeals, where the tax or input tax credit involved or the amount of fine, fee or penalty determined in any order appealed against, does not exceed fifty lakh rupees and which does not involve any question of law may, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a single Member, and in all other cases, shall be heard together by one Judicial Member and one Technical Member.

(*9*) If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing,—

(*a*) where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State;

(*b*) where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench,

and such point or points shall be decided according to the majority opinion including the opinion of the Members who first heard the case.

(*10*) The Government may, in consultation with the President, for the administrative efficiency, transfer Members from one Bench to another Bench:

Provided that a Technical Member (State) of a State Bench may be transferred to a State Bench only of the same State in which he was originally appointed, in consultation with the State Government.

(*11*) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.".

Substitution of new section for section 110.

150. For section 110 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.

"110. (*1*) A person shall not be qualified for appointment as—

(*a*) the President, unless he has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court;

(*b*) a Judicial Member, unless he—

(*i*) has been a Judge of the High Court; or

(*ii*) has, for a combined period of ten years, been a District Judge or an Additional District Judge;

(*c*) a Technical Member (Centre), unless he is or has been a member of the Indian Revenue (Customs and Indirect Taxes) Service, Group A, or of the All India Service with at least three years of experience in the administration of an existing law or goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A;

(*d*) a Technical Member (State), unless he is or has been an officer of the State Government or an officer of All India Service, not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank, not lower than that of the First Appellate Authority, as may be notified by the concerned State Government, on the recommendations of the Council and has completed twenty-five years of service in Group A, or equivalent, with at least three years of experience in the administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government:

Provided that the State Government may, on the recommendations of the Council, by notification, relax the requirement of completion of twenty-five years of service in Group A, or equivalent, in respect of officers of such State where no person has completed twenty-five years of service in Group A, or equivalent, but has completed twenty-five years of service in the Government, subject to such conditions, and till such period, as may be specified in the notification.

(*2*) The President, Judicial Member, Technical Member (Centre) and Technical Member (State) shall be appointed or re-appointed by the Government on the recommendations of a Search-cum-Selection Committee constituted under sub-section (*4*):

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the Judicial Member or, in his absence, the senior-most Technical Member of the PrincipaI Bench shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the Judicial Member or, in his absence, the senior-most Technical Member of the Principal Bench, shall discharge the functions of the President until the date on which the President resumes his duties.

(*3*) While making selection for Technical Member (State) of a State Bench, first preference shall be given to officers who have worked in the State Government of the State to which the jurisdiction of the Bench extends.

(*4*) (*a*) The Search-cum-Selection Committee for Technical Member (State) of a State Bench shall consist of the following members, namely:—

(*i*) the Chief Justice of the High Court in whose jurisdiction the State Bench is located, to be the Chairperson of the Committee;

(*ii*) the senior-most JudiciaI Member in the State, and where no JudiciaI Member is available, a retired Judge of the High Court in whose jurisdiction the State Bench is located, as may be nominated by the Chief Justice of such High Court;

(*iii*) Chief Secretary of the State in which the State Bench is located;

(*iv*) one Additional Chief Secretary or Principal Secretary or Secretary of the State in which the State Bench is located, as may be nominated by such State Government, not in-charge of the Department responsible for administration of State tax; and

(*v*) Additional Chief Secretary or Principal Secretary or Secretary of the Department responsible for administration of State tax, of the State in which the State Bench is located — Member Secretary; and

(*b*) the Search-cum-Selection Committee for all other cases shall consist of the following members, namely:—

(*i*) the Chief Justice of India or a Judge of Supreme Court nominated by him, to be the Chairperson of the Committee;

(*ii*) Secretary of the Central Government nominated by the Cabinet Secretary — Member;

(*iii*) Chief Secretary of a State to be nominated by the Council — Member;

(*iv*) one Member, who—

(*A*) in case of appointment of a President of a Tribunal, shall be the outgoing President of the Tribunal; or

(*B*) in case of appointment of a Member of a Tribunal, shall be the sitting President of the Tribunal; or

(*C*) in case of the President of the Tribunal seeking re-appointment or where the outgoing President is unavailable or the removal of the President is being considered, shall be a retired Judge of the Supreme Court or a retired Chief Justice of a High Court nominated by the Chief Justice of India; and

(*v*) Secretary of the Department of Revenue in the Ministry of Finance of the Central Government — Member Secretary.

(*5*) The Chairperson shall have the casting vote and the Member Secretary shall not have a vote.

(*6*) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the Committee shall recommend a panel of two names for appointment or re-appointment to the post of the President or a Member, as the case may be.

(*7*) No appointment or re-appointment of the Members of the Appellate Tribunal shall be invalid merely by reason of any vacancy or defect in the constitution of the Search-cum-Selection Committee.

(*8*) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the salary of the President and the Members of the Appellate Tribunal shall be such as may be prescribed and their allowances and other terms and conditions of service shall be the same as applicable to Central Government officers carrying the same pay:

Provided that neither the salary and allowances nor other terms and conditions of service of the President of Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment:

Provided further that, if the President or Member takes a house on rent, he may be reimbursed a house rent higher than the house rent allowance as are admissible to a Central Government officer holding the post carrying the same pay, subject to such limitations and conditions as may be prescribed.

(*9*) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the President of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years.

(*10*) Notwithstanding anything contained in any judgment, order, or decree of

any court or any law for the time being in force, the Judicial Member, Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years.

(*11*) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:

Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(*12*) The Government may, on the recommendations of the Search-cum-Selection Committee, remove from the office President or a Member, who—

(*a*) has been adjudged an insolvent; or

(*b*) has been convicted of an offence which involves moral turpitude; or

(*c*) has become physically or mentally incapable of acting as such President or Member; or

(*d*) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or

(*e*) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (*d*) and (*e*), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(*13*) The Government, on the recommendations of the Search-cum-Selection Committee, may suspend from office, the President or a Judicial or Technical Member in respect of whom proceedings for removal have been initiated under sub-section (*12*).

(*14*) Subject to the provisions of article 220 of the Constitution, the President or other Members, on ceasing to hold their office, shall not be eligible to appear, act or plead before the Principal Bench or the State Bench in which he was the President or, as the case may be, a Member.".

Substitution of new section for section 114.

151. For section 114 of the Central Goods and Services Tax Act, the following section shall be subsituted, namely:—

Financial and Administrative powers of President.

"114. The President shall exercise such financial and administrative powers over the Appellate Tribunal as may be prescribed.".

Amendment of section 117.

152. In section 117 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*1*), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted;

(*b*) in sub-section (*5*), in clauses (*a*) and (*b*), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.

Amendment of section 118.

153. In section 118 of the Central Goods and Sevices Tax Act, in sub-section (*1*), in clause (*a*), for the words "National Bench or Regional Bench", the words "Principal Bench" shall be substituted.

Amendment of section 119.

154. In section 119 of the Central Goods and Services Tax Act,—

(*a*) for the words "National or Regional Benches", the words "Principal Bench" shall be substituted;

(*b*) for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.

155. In section 122 of the Central Goods and Services Tax Act, after sub-section (*1A*), the following sub-section shall be inserted, namely:— Amendment of section 122.

"(*1B*) Any electronic commerce operator who—

(*i*) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(*ii*) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or

(*iii*) fails to furnish the correct details in the statement to be furnished under sub-section (*4*) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.".

156. In section 132 of the Central Goods and Services Tax Act, in sub-section (*1*),— Amendment of section 132.

(*a*) clauses (*g*), (*j*) and (*k*) shall be omitted;

(*b*) in clause (*l*), for the words, brackets and letters "clauses (*a*) to (*k*)", the words, brackets and letters "clauses (*a*) to (*f*) and clauses (*h*) and (*i*)" shall be substituted;

(*c*) in clause (*iii*), for the words "any other offence", the words, brackets and letter"an offence specified in clause (*b*)," shall be substituted;

(*d*) in clause (*iv*), the words, brackets and letters "or clause (*g*) or clause (*j*)" shall be omitted.

157. In section 138 of the Central Goods and Services Tax Act,— Amendment of section 138.

(*a*) in sub-section (*1*), in the first proviso,—

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

"(*a*) a person who has been allowed to compound once in respect of any of the offences specified in clauses (*a*) to (*f*), (*h*), (*i*) and (*l*) of sub-section (*1*) of section 132;";

(*ii*) clause (*b*) shall be omitted;

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

"(*c*) a person who has been accused of committing an offence under clause (*b*) of sub-section (*1*) of section 132;";

(*iv*) clause (*e*) shall be omitted;

(*b*) in sub-section (*2*), for the words "ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher", the words "twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved" shall be substituted.

158. After section 158 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:— Insertion of new section 158A.

"158A. (*1*) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (*2*), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:— Consent based sharing of information furnished by taxable person.

(*a*) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(*b*) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(*c*) such other details as may be prescribed.

(*2*) For the purposes of sharing details under sub-section (*1*), the consent shall be obtained, of—

(*a*) the supplier, in respect of details furnished under clauses (*a*), (*b*) and (*c*) of sub-section (*1*); and

(*b*) the recipient, in respect of details furnished under clause (*b*) of sub-section (*1*), and under clause (*c*) of sub-section (*1*) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(*3*) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.".

Retrospective exemption to certain activities and transactions in Schedule III to the Central Goods and Services Tax Act.

159. (*1*) In Schedule III to the Central Goods and Services Tax Act, paragraphs 7 and 8 and the *Explanation* 2 thereof (as inserted *vide* section 32 of Act 31 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.

(*2*) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (*1*) been in force at all material times.

Integrated Goods and Services Tax

Amendment of section 2.

160. In the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the Integrated Goods and Services Tax Act), in section 2,— 13 of 2017.

(*a*) for clause (*16*), the following clause shall be substituted, namely:—

'(*16*) "non-taxable online recipient" means any unregistered person receiving online information and database access or retrieval services located in taxable territory.

Explanation.—For the purposes of this clause, the expression "unregistered person" includes a person registered solely in terms of clause (*vi*) of section 24 of the Central Goods and Services Tax Act, 2017;'; 12 of 2017.

(*b*) in clause (*17*), the words "essentially automated and involving minimal human intervention and" shall be omitted.

Amendment of section 12.

161. In section 12 of the Integrated Goods and Services Tax Act, in sub-section (*8*), the proviso shall be omitted.

Amendment of section 13.

162. In section 13 of the Integrated Goods and Services Tax Act, sub-section (*9*) shall be omitted.

Goods and Services Tax (Compensation to States) Act

Amendment of Schedule.

163. In the Schedule to the Goods and Services Tax (Compensation to States) Act, 2017,— 15 of 2017.

(*a*) in serial number 1, for the entry in column (4) occuring against tariff item 2106 90 20, the entry "fifty-one per cent. of retail sale price per unit" shall be substituted;

(*b*) in serial number 2, for the entry in column (4) occurring against Chapter 24, the entry "Four thousand one hundred and seventy rupees per thousand sticks or

two hundred and ninety per cent. *ad valorem* or a combination thereof, but not exceeding four thousand one hundred and seventy rupees per thousand sticks plus two hundred and ninety per cent. *ad valorem* or hundred per cent. of retail sale price per unit" shall be substituted;

(c) the following *Explanation* shall be inserted at the end, namely:—

'Explanation.—For the purposes of this Schedule,—

(*i*) "retail sale price" means the maximum price at which the concerned goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for such sale:

1 of 2010. Provided that where the provisions of the Legal Metrology Act, 2009 or the rules made thereunder or any other law for the time being in force require to declare on the package, the retail sale price excluding any taxes, local or otherwise, the retail sale price shall be construed accordingly;

(*ii*) where on the package of any concerned goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(*iii*) where the retail sale price, declared on the package of any concerned goods at the time of its clearance from the place of manufacture, is altered to increase the retail sale price, such altered retail sale price shall be deemed to be the retail sale price;

(*iv*) where different retail sale prices are declared on different packages for the sale of any concerned goods in packaged form in different areas, each such retail sale price shall be the retail sale prices for the purposes of determination of the rate of cess for the said goods intended to be sold in the area to which the retail sale price relates.'.

CHAPTER V

MISCELLANEOUS

PART I

AMENDMENTS TO THE GOVERNMENT SAVINGS PROMOTION ACT, 1873

Commencement of this Part.

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

Amendment of Act 5 of 1873.

165. In the Government Savings Promotion Act, 1873,—

(*a*) in section 4A, for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) If a depositor dies and no nomination is in force at the time of his death, and the probate of his will or letters of administration of estate or a
39 of 1925. succession certificate granted under the Indian Succession Act, 1925, or legal heir certificate issued by the revenue authority not below the rank of Tahsildar having jurisdiction, is not produced within six months from the date of death of the depositor to the Authorised Officer, then, where the eligible balance does not exceed such limit as may be prescribed, the Authorised Officer may, for reasons to be recorded in writing, pay the eligible balance to the person legally entitled to receive it or to administer the estate of the deceased in accordance with such procedure and manner as may be prescribed.";

(*b*) in section 15, in sub-section (*2*), for clause (*i*), the following clause shall be substituted, namely:—

"(*i*) the limit, procedure and manner under sub-section (*4*) of section 4A;";

(*c*) in the Schedule, in PART A, for serial numbers 7 and 8 and the entries relating thereto, the following shall be substituted, namely:—

"7. Public Provident Fund Scheme

8. National Savings Certificates (VIII Issue) Scheme, 2019

9. Kisan Vikas Patra Scheme, 2019

10. PM CARES for Children Scheme, 2021".

PART II

AMENDMENT TO THE INDIAN STAMP ACT, 1899

Amendment of Act 2 of 1899.

166. In the Indian Stamp Act, 1899, in Schedule I, in article 47, in division D, under the heading "Exemption", for the portion beginning with "Policies of life-insurance" and ending with "authority of the Central Government.", the following shall be substituted, namely:—

"Policies of life insurance—

(*a*) granted by the Director-General of Post Offices in accordance with the rules for Postal Life-Insurance issued under the authority of the Central Government; and

(*b*) under the Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY).".

PART III

AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

Amendment of Act 42 of 1956.

167. In the Securities Contracts (Regulation) Act, 1956, in section 18A, after clause (*b*), the following clause shall be inserted, namely:—

'(*ba*) regulated by the International Financial Services Centres Authority established under section 4 of the International Financial Services Centres Authority Act, 2019, in an International Financial Services Centre and issued by a Foreign Portfolio Investor. 50 of 2019.

Explanation.—For the purposes of this clause, the expression "Foreign Portfolio Investor" shall have the meaning assigned to it in clause (*u*) of rule 2 of the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 made under section 46 of the Foreign Exchange Management Act, 1999;'. 42 of 1999.

PART IV

AMENDMENTS TO THE CENTRAL SALES TAX ACT, 1956

Substitution of new section for section 19.

168. In the Central Sales Tax Act,1956 (hereinafter referred to as the Central Sales Tax Act), for section 19, the following section shall be substituted, namely:— 74 of 1956.

Customs, Excise and Service Tax Appellate Tribunal to function as Authority under this Act.

"19. Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 shall be the Authority under this Act to settle inter-State disputes falling under sections 6A and 9.". 52 of 1962.

Omission of section 24.

169. Section 24 of the Central Sales Tax Act shall be omitted.

Amendment of section 25.

170. In the Central Sales Tax Act, in section 25, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) All appeals filed under section 20 and pending before the erstwhile Authority for Advance Rulings as on the date on which the Finance Bill, 2023 receives the assent of the President shall stand transferred to the Authority referred to in section 19.".

PART V

AMENDMENTS TO THE PROHIBITION OF *BENAMI* PROPERTY TRANSACTIONS ACT, 1988

Amendment of Act 45 of 1988.

171. In the Prohibition of *Benami* Property Transactions Act, 1988, with effect from the 1st day of April, 2023,—

(*a*) in section 2, in clause (*18*),—

(*I*) in sub-clause (*i*), the word "and" occurring at the end shall be omitted;

(*II*) in sub-clause (*ii*), the word "and" shall be inserted at the end;

(*III*) after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) the High Court within the jurisdiction of which the office of the Initiating Officer is located,—

(*a*) where the aggrieved party does not ordinarily reside or carry on business or personally work for gain in the jurisdiction of any High Court;

(*b*) where the Government is the aggrieved party and any of the respondents do not ordinarily reside or carry on business or personally work for gain in the jurisdiction of any High Court;";

(*b*) in section 46,—

(*i*) in sub-section (*1*), for the words "of the order", the words "on which such order is received by the Initiating Officer or received by such person." shall be substituted;

(*ii*) in sub-section (*1A*), for the words "of that order", the words "on which such order is received by such person" shall be substituted.

PART VI

AMENDMENT TO THE FINANCE ACT, 2001

Amendment of Seventh Schedule to Act 14 of 2001.

172. In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Sixth Schedule.

PART VII

AMENDMENTS TO THE UNIT TRUST OF INDIA (TRANSFER OF UNDERTAKING AND REPEAL) ACT, 2002

Amendment of Act 58 of 2002.

173. In the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, with effect from the 1st day of April, 2023,—

(*a*) in section 8, in sub-section (*1*), for the words "investors, shall", the words "investors or from such date as may be notified by the Central Government in the Official Gazette, whichever is earlier," shall be substituted;

(*b*) in section 13, in sub-section (*1*), for the figures, letters and words "31st day of March, 2023", the figures, letters and words "31st day of March, 2025" shall be substituted.

PART VIII

AMENDMENTS TO THE FINANCE (NO. 2) ACT, 2004

Amendment of Act 23 of 2004.

174. In the Finance (No. 2) Act, 2004, in section 98, in the Table, in serial number 4, in column (2)—

(*i*) against entry (a), in column (3), for the figures and word "0.05 per cent.", the figures and word "0.0625 per cent." shall be substituted; and

(*ii*) against entry (c), in column (3), for the figures and word "0.01 per cent.", the figures and word "0.0125 per cent." shall be substituted.

THE FIRST SCHEDULE

(*See* section 2)

PART I

INCOME-TAX

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs.1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs.1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A or the provisions of section 115BAC of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A) exceeding two crore rupees but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

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

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*)	where its total turnover or the gross receipt in the previous year 2020-21 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*)	other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,— 50 per cent.;

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(*ii*) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

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

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of winnings from online games	30 per cent.;
(*v*) on income by way of insurance commission	5 per cent.;
(*vi*) on income by way of interest payable on—	10 per cent.;
(*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(*C*) any security of the Central or State Government;	
(*vii*) on any other income	10 per cent.;
(*b*) where the person is not resident in India—	
(*i*) in the case of a non-resident Indian—	

(*A*) on any investment income	20 per cent.;
(*B*) on income by way of long-term capital gains referred to in section 115E or sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	10 per cent.;
(*C*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;
(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	20 per cent.;
(*E*) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*K*) on income by way of winnings from horse races	30 per cent.;

(*L*) on income by way of winnings from online games	30 per cent.;
(*M*) on income by way of dividend, referred to in to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*N*) on income by way of dividend other that the income referred to in sub-item (*b*)(*i*)(*M*)	20 per cent.;
(*O*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on income by way of winnings from online games	30 per cent.;
(*H*) on income by way of short-term capital gains referred to in section 111A	15 per cent.;

(*I*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (***c***) of sub-section (*1*) of section 112	10 per cent.;
(*J*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;
(*K*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	20 per cent.;
(*L*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20 per cent.;
(*N*) on the whole of the other income	30 per cent.

2. In the case of a company—

(*a*) where the company is a domestic company—

(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of winnings from online games	30 per cent.;
(*v*) on any other income	10 per cent.;

(*b*) where the company is not a domestic company—

(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*ii*) on income by way of winnings from horse races	30 per cent.;
(*iii*) on income by way of winnings from online games	30 per cent.;
(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a	

matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in with that policy—

(*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 — 20 per cent.;

(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 — 20 per cent.;

(*viii*) on income by way of short-term capital gains referred to in section 111A — 15 per cent.;

(*ix*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112 — 10 per cent.;

(*x*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees — 10 per cent.;

(*xi*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10] — 20 per cent.;

(*xii*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*I*) of section 115A — 10 per cent.;

(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*) — 20 per cent.;

(*xiv*) on any other income — 40 per cent.

Explanation.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(*i*) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

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

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every co-operative society, being a non-resident, calculated,—

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

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

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

(*ii*) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

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

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

PART III

Rates for charging Income-tax in certain cases, deducting income-tax from Income Chargeable under the head "Salaries" and computing "advance tax"

In cases in which income-tax has to be charged under sub-section (*4*) of section 172 of the Income-tax Act or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or deducted from, or paid on, from income

chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs.3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil;*

(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs.10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

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

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total

amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income

shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2021-2022 does not exceed four hundred crore rupees;	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government;

(*ii*) on the balance, if any, of the total income	40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

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

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[*See* section 2(*13*)(*c*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (*2*) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2023, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021, or the 1st day of April, 2022, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2023.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2024, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2024.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule of the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule of the Finance Act, 2020 (12 of 2020) or the First Schedule of the Finance Act, 2021 (13 of 2021) or the First Schedule of the Finance Act, 2022 (6 of 2022) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[*See* section 135 (*a*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(*1*) in Chapter 29,—

(*i*) for the entry in column (4) occurring against tariff item 2902 50 00, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2903 21 00, the entry "2.5%" shall be substituted;

(*2*) in Chapter 40, for the entry in column (4) occurring against all the tariff items of heading 4005, the entry "25% or Rs. 30 per kg., whichever is lower" shall be substituted;

(*3*) in Chapter 71,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 7113 and 7114, the entry "25%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 7117, the entry "25% or Rs. 600 per kg., whichever is higher" shall be substituted;

(*4*) in Chapter 84, for the entry in column (4) occurring against tariff item 8414 60 00, the entry "15%" shall be substituted;

(*5*) in Chapter 87, for the entry in column (4) occurring against tariff item 8712 00 10, the entry "35%" shall be substituted;

(*6*) in Chapter 95, for the entry in column (4) occurring against all the tariff items of heading 9503, the entry "70%" shall be substituted.

THE THIRD SCHEDULE

[*See* section 135 (*b*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in Chapter 40, for the entry in column (4) occurring against tariff item 4011 30 00, the entry "2.5%" shall be substituted;

(*2*) in Chapter 71,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 7106, the entry "10%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 7107 00 00, the entry "10%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 7108, the entry "10%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 7109 00 00, the entry "10%" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff items 7110 11 10, 7110 11 20, 7110 19 00, 7110 21 00, 7110 29 00, 7110 41 00 and 7110 49 00, the entry "10%" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 7111 00 00, the entry "10%" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of heading 7112, the entry "10%" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of heading 7118, the entry "10%" shall be substituted;

(*3*) in Chapter 88, for the entry in column (4) occurring against tariff items 8802 20 00, 8802 30 00 and 8802 40 00, the entry "2.5%" shall be substituted;

(*4*) in Chapter 98,—

(*a*) in heading 9801, in column (2),—

(*i*) for item (*3*), the following item shall be substituted, namely:—

"(*3*) Power project, other than solar power plant or solar power project";

(*ii*) in item (*6*), for the words "Such other projects", the words "Such other projects, other than solar power plant or solar power project," shall be substituted;

(*b*) in sub-heading 9801 00, in column (2),—

(*i*) for item (*3*), the following item shall be substituted, namely:—

"(*3*) power project, other than solar power plant or solar power project";

(*ii*) in item (*6*), for the words "such other projects", the words "such other projects, other than solar power plant or solar power project," shall be substituted;

(*c*) for the entry in column (2) occurring against tariff item 9801 00 13, the following entry shall be substituted, namely:—

"- - - - For power project, other than solar power plant or solar power project";

(*d*) for the entry in column (2) occurring against tariff item 9801 00 19, the following entry shall be substituted, namely:—

"- - - - For other projects, other than solar power plant or solar power project".

THE FOURTH SCHEDULE

[*See* section 135 (*c*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in the General Explanatory Notes, in paragraph 1, after the portion beginning with the words 'Where the description of an article or group of articles' and ending with the words 'the article or group of articles which has "-" or "- - ".', the following shall be inserted, namely:—

'Where the description of an article or group of articles is preceded by "- - - - ", 'in addition to being a sub-classification of "-" or "- - ", the said article or group of articles may also be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "- - -".';

(*2*) for the List of Abbreviations Used, the following shall be substituted, namely:—

"LIST OF ABBREVIATIONS USED

Abbreviations	For
AC	Alternating Current
Amps	Ampere(s)
ASTM	American Society for Testing Materials
Bq	Becquerel(s)
Bq/g	Becquerel(s) per gram
°C	Degree(s) Celsius
cc	Cubic centimetre(s)
cg	Centigram(s)
Ci/g	Curie per gram
C.I.F.	Cost, Insurance and Freight
c/k	Carats (1 metric carat = 2 x 10^{-4} kg)
cm	Centimetre(s)
cm^2	Square centimetre(s)
cm^3	Cubic centimetre(s)
cN	Centinewton(s)
DC	Direct Current
dyne/cm	Dyne per centimetre
g	Gram(s)
g/cm^3	Gram per cubic centimetre
g/m^2	Gram per square metre
gi F/S	Gram of fissile isotopes
g.v.w.	Gross vehicle weight
Gy	Gray
HP	Horse Power
Hz	Hertz
IR	Infra-red
K	Kelvin
kcal	Kilocalorie(s)
kcal/kg	Kilocalorie(s) per kilogram

kg	Kilogram(s)
kgf	Kilogram force
kN	Kilonewton(s)
kN/m	Kilonewton(s) per metre
kPa	Kilopascal(s)
kPa. m^2/g	Kilopascal square metre per gram
kV	Kilovolt(s)
kVA	Kilovolt(s) - ampere(s)
kvar	Kilovolt(s) - ampere(s) - reactive
kW	Kilowatt(s)
kWh	Kilowatt hours
l	Litre(s)
m	Metre(s)
m-	Meta-
m^2	Square metre(s)
m^3	Cubic metre(s)
m^3/h	Cubic metre(s) per hour
µCi	Microcurie
mm	Millimetre
mN	Millinewton(s)
mPa	Millipascal(s)
mT	Metric tonne
MW	Megawatt(s)
N	Newton(s)
N/m	Newton(s) per metre
No.	Number
o-	Ortho-
p-	Para-
pa	Number of pairs
RAD	Radiation absorbed dose
Rs.	Rupees
sq.	Square
SWG	Standard wire gauge
t	Tonne(s)
Tu	Thousand in number
u	Number
US$	US Dollar
UV	Ultra-violet
V	Volt(s)
vol.	Volume
W	Watt(s)
%	Percent
x°	X degree(s)
1000 kWh	1000 kilowatt hours”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(*3*) in Chapter 3,—

(*i*) in heading 0302,—

(*a*) for sub-heading 0302 91, tariff item 0302 91 10 and the entries relating thereto, the following shall be substituted, namely:—

"0302 91 00	-- Livers, roes and milt	kg.	30%	-";

(*b*) for sub-heading 0302 92, tariff item 0302 92 10 and the entries relating thereto, the following shall be substituted, namely:—

"0302 92 00	-- Shark fins	kg.	30%	-";

(*ii*) in heading 0303, for sub-heading 0303 92, tariff item 0303 92 10 and the entries relating thereto, the following shall be substituted, namely:—

"0303 92 00	-- Shark fins	kg.	30%	-";

(*iii*) in heading 0307, after tariff item 0307 43 30 and the entries relating thereto, the following shall be inserted, namely:—

"0307 43 90	--- Other	kg.	30%	-";

(*iv*) in heading 0308, after tariff item 0308 30 20 and the entries relating thereto, the following shall be inserted, namely:—

"0308 30 90	--- Other	kg.	30%	-";

(*4*) in Chapter 4, in heading 0406, for tariff item 0406 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd			
0406 10 10	--- Mozzarella cheese	kg.	30%	-
0406 10 90	--- Other	kg.	30%	-";

(*5*) in Chapter 9, in heading 0910, for tariff items 0910 99 29 to 0910 99 39 and the entries relating thereto, the following shall be substituted, namely:—

"0910 99 29	---- Other	kg.	30%	-
0910 99 30	--- Husk	kg.	30%	-";

(*6*) in Chapter 10, in heading 1008,—

(*i*) after tariff item 1008 21 30 and the entries relating thereto, the following shall be inserted, namely:—

"1008 21 40	--- Barnyard (*Echinochloa esculenta (L.)*)	kg.	50%	-
1008 21 50	--- Proso (*Panicum miliaceum (L.)*)	kg.	50%	-
1008 21 60	--- Foxtail (*Setaria italica (L.)*)	kg.	50%	-
1008 21 70	--- Kodo (*Paspalum scrobiculatum (L.)*)	kg.	50%	-
1008 21 80	--- Little (*Panicum sumatrense (L.)*)	kg.	50%	-
	--- *Other* :			

1008 21 91	- - - -	Amaranth (*Amaranthus (L.)*)	kg.	50%	-
1008 21 99	- - - -	Other	kg.	50%	-";

(*ii*) after tariff item 1008 29 30 and the entries relating thereto, the following shall be inserted, namely:—

"1008 29 40	- - -	Barnyard (*Echinochloa esculenta (L.)*)	kg.	50%	-
1008 29 50	- - -	Proso (*Panicum miliaceum (L.)*)	kg.	50%	-
1008 29 60	- - -	Foxtail (*Setaria italica (L.)*)	kg.	50%	-
1008 29 70	- - -	Kodo (*Paspalum scrobiculatum (L.)*)	kg.	50%	-
1008 29 80	- - -	Little (*Panicum sumatrense (L.)*)	kg.	50%	-
	- - -	*Other* :			
1008 29 91	- - - -	Amaranth (*Amaranthus (L.)*)	kg.	50%	-
1008 29 99	- - - -	Other	kg.	50%	-";

(*7*) in Chapter 12, in heading 1211, for sub-heading 1211 90, tariff items 1211 90 11 to 1211 90 99 and the entries relating thereto, the following shall be substituted, namely:—

"1211 90	-	*Other :*			
	- - -	*Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :*			
1211 90 11	- - - -	Ambrette seeds	kg.	30%	-
1211 90 12	- - - -	Nuxvomica, Dried ripe seeds	kg.	30%	-
1211 90 13	- - - -	Psyllium seeds (*isobgul*)	kg.	30%	-
1211 90 14	- - - -	Neem seeds	kg.	30%	-
1211 90 15	- - - -	Jojoba seeds	kg.	30%	-
1211 90 16	- - - -	Garcinia	kg.	30%	-
1211 90 19	- - - -	Other	kg.	30%	-
	- - -	*Leaves, Leaf bud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods :*			
1211 90 21	- - - -	Belladona leaves	kg.	30%	-
1211 90 22	- - - -	Senna leaves and pods	kg.	30%	-
1211 90 23	- - - -	Neem leaves	kg.	30%	-
1211 90 24	- - - -	Gymnema	kg.	30%	-
1211 90 25	- - - -	Cubeb	kg.	30%	-
1211 90 26	- - - -	Pyrethrum	kg.	30%	-
1211 90 29	- - - -	Other	kg.	30%	-
	- - -	*Bark, Husk and Rind :*			
1211 90 31	- - - -	Cascara sagrada bark	kg.	30%	-
1211 90 32	- - - -	Psyllium husk (*isobgul husk*)	kg.	30%	-
1211 90 33	- - - -	Gamboge fruit rind	kg.	30%	-
1211 90 34	- - - -	Ashoka (*Saraca asoca.*)	kg.	30%	-

1211 90 35	---- Arjuna (*Terminalia arjuna*)	kg.	30%	-
1211 90 39	---- Other	kg.	30%	-
	--- *Roots, Root stalk, Bulb, Corn, Tuber, Stolon and rhizome :*			
1211 90 41	---- Belladona roots	kg.	30%	-
1211 90 42	---- Galangal rhizomes and roots	kg.	30%	-
1211 90 43	---- Ipecac dried rhizome and roots	kg.	30%	-
1211 90 44	---- Serpentina roots (*rowwalfia serpentina* and other species of *rowwalfias*)	kg.	30%	-
1211 90 45	---- Zedovary roots	kg.	30%	-
1211 90 46	---- Kuth root	kg.	30%	-
1211 90 47	---- Sarasaparilla roots	kg.	30%	-
1211 90 48	---- Sweet flag rhizomes	kg.	30%	-
1211 90 49	---- Other	kg.	30%	-
	--- *Whole Plant, Aerial Part, Stem, Shoot and Wood :*			
1211 90 51	---- Sandalwood chips and dust	kg.	30%	-
1211 90 52	---- Vinca rosea herbs	kg.	30%	-
1211 90 53	---- Mint	kg.	30%	-
1211 90 54	---- Agarwood	kg.	30%	-
1211 90 55	---- Chirata	kg.	30%	-
1211 90 56	---- Basil, hyssop, rosemary, sage and savory	kg.	30%	-
1211 90 57	---- Ashwagandha (*Withania somnifera*)	kg.	30%	-
1211 90 58	---- Giloy (*Tinospora cordifolia*)	kg.	30%	-
1211 90 59	---- Other	kg.	30%	-
1211 90 90	--- Other	kg.	30%	-”;

(*8*) in Chapter 13,—

(*i*) in the Note, in clause (*g*), for the brackets, word and figures “(heading 3006)”, the brackets, word and figures “(heading 3822)” shall be substituted;

(*ii*) in heading 1302,—

(*a*) for tariff item 1302 32 30 and the entries relating thereto, the following shall be substituted, namely:—

	“--- *Guargum:*			
1302 32 31	---- Chemically treated	kg.	30%	-
1302 32 39	---- Other	kg.	30%	-”;

(*b*) tariff item 1302 32 40 and the entries relating thereto shall be omitted;

(*c*) for tariff item 1302 39 00 and the entries relating thereto, the following shall be substituted, namely:—

“1302 39	-- *Other :*			

1302 39 10	- - -	Tamarind Kernel Powder	kg.	30%	-
1302 39 20	- - -	Kappa carrageenan	kg.	30%	-
1302 39 90	- - -	Other	kg.	30%	-";

(*9*) in Chapter 19, in heading 1904, for tariff item 1904 20 00 and the entries relating thereto, the following shall be substituted, namely:—

"1904 20	-	*Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals;*			
1904 20 10	- - -	With millet content 15% or more by weight	kg.	30%	-
1904 20 90	- - -	Other	kg.	30%	-";

(*10*) in Chapter 27, in heading 2701, for tariff item 2701 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"2701 12	- -	*Bituminous coal :*			
2701 12 10	- - -	Coking coal	kg.	5%	-
2701 12 90	- - -	Other	kg.	5%	-";

(*11*) in Chapter 29,—

(*i*) in heading 2916, after tariff item 2916 20 10 and the entries relating thereto, the following shall be inserted, namely:—

"2916 20 20	- - -	Bifenthrin (ISO)	kg.	7.5%	-";

(*ii*) in heading 2924, after tariff item 2924 29 60 and the entries relating thereto, the following shall be inserted, namely:—

"2924 29 70	- - -	Pretilachlor (ISO)	kg.	7.5%	-";

(*iii*) in heading 2930,—

(*a*) for tariff item 2930 20 00 and the entries relating thereto, the following shall be substituted, namely:—

"2930 20	-	*Thiocarbamates and dithiocarbamates :*			
2930 20 10	- - -	Cartap Hydrochloride (ISO)	kg.	7.5%	-
2930 20 90	- - -	Other	kg.	7.5%	-";

(*b*) after tariff item 2930 90 91 and the entries relating thereto, the following shall be inserted, namely:—

"2930 90 92	- - - -	Acephate (ISO)	kg.	7.5%	-";

(*iv*) in heading 2931, after tariff item 2931 49 20 and the entries relating thereto, the following shall be inserted, namely:—

"2931 49 30	- - -	Glyphosate (ISO)	kg.	7.5%	-";

(*v*) in heading 2932, after tariff item 2932 99 10 and the entries relating thereto, the following shall be inserted, namely:—

"2932 99 20	- - -	Emamectin Benzoate (ISO)	kg.	7.5%	-";

(*vi*) in heading 2933,—

(*a*) after tariff item 2933 29 50 and the entries relating thereto, the following shall be inserted, namely:—

"2933 29 60	- - -	Imidacloprid (ISO)	kg.	7.5%	-";

(*b*) after tariff item 2933 39 16 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 17	- - - -	Chlorantraniliprole (ISO)	kg.	7.5%	-";

(*c*) for tariff item 2933 39 19 and the entries relating thereto, the following shall be substituted, namely:—

"2933 39 21	- - - -	Acetamiprid (ISO)	kg.	7.5%	-
2933 39 22	- - - -	Imazethapyr (ISO)	kg.	7.5%	-
2933 39 29	- - - -	Other	kg.	7.5%	-";

(*d*) after tariff item 2933 59 40 and the entries relating thereto, the following shall be inserted, namely:—

"2933 59 50	- - -	Bispyribac-sodium (ISO)	kg.	10%	-";

(*e*) after tariff item 2933 99 10 and the entries relating thereto, the following shall be inserted, namely:—

"2933 99 20	- - -	Carbendazim (ISO)	kg.	7.5%	-";

(*vii*) in heading 2934, after tariff item 2934 99 20 and the entries relating thereto, the following shall be inserted, namely:—

"2934 99 30	- - -	Buprofezin (ISO)	kg.	7.5%	-";

(*viii*) in heading 2935, for tariff item 2935 50 00 and the entries relating thereto, the following shall be substituted, namely:—

"2935 50	-	*Other perfluorooctane sulphonamides :*			
2935 50 10	- - -	Flubendiamide (ISO)	kg.	7.5%	-
2935 50 90	- - -	Other	kg.	7.5%	-";

(*12*) in Chapter 31,—

(*i*) after Note 6, the following Supplementary Note shall be inserted, namely:—

"Supplementary Note :

(*1*) In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974.";

(*ii*) in heading 3102, for tariff item 3102 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"3102 10	-	*Urea, whether or not in aqueous solution :*			
3102 10 10	- - -	Fertilizer grade, conforming to Standard IS 5406	kg.	10%	-
3102 10 90	- - -	Other	kg.	10%	-";

(*13*) in Chapter 38,—

(*i*) after Sub-heading Note 4, the following Supplementary Notes shall be inserted, namely:—

"Supplementary Notes:

1. Tariff item 3808 91 41 covers one of the following goods of sub-heading 3808 91 : Acephate (ISO) conforming to IS-12915; Cartap Hydrochloride (ISO) conforming to IS-14159; Imidacloprid (ISO) conforming to IS-15443; Acetamiprid (ISO) conforming to IS-15981.

2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91 with content by mass greater than 90% : Chlorantraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).

3. Tariff item 3808 91 51 covers only mixtures and preparations of goods of sub-heading 3808 91, containing one or more of the following : Acephate (ISO) conforming to IS-12916; Cartap Hydrochloride (ISO) conforming to IS-14183; Imidacloprid (ISO) conforming to IS-15335; Acetamiprid (ISO) conforming to IS-16328.

4. Tariff item 3808 91 52 covers only mixtures and preparations of goods of sub-heading 3808 91 with content by mass greater than 90%, containing one or more of the following : Chlorantraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).

5. Tariff item 3808 92 60 covers one of the following goods of sub-heading 3808 92 : Carbendazim (ISO) conforming to IS-8445.

6. Tariff item 3808 92 70 covers only mixtures and preparations of goods of sub-heading 3808 92, containing one or more of the following : Carbendazim (ISO) conforming to IS-8446.

7. Tariff item 3808 93 61 covers one of the following goods of sub-heading 3808 93 : Pretilachlor (ISO) conforming to IS-15158; Glyphosate (ISO) conforming to IS-12502.

8.Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90% : Bispyribac sodium (ISO); Imazethapyr (ISO).

9. Tariff item 3808 93 71 covers only mixtures and preparations of goods of sub-heading 3808 93, containing one or more of the following : Pretilachlor (ISO) conforming to IS-15160.

10. Tariff item 3808 93 72 covers only mixtures and preparations of goods of sub-heading 3808 93 with content by mass greater than 90%, containing one or more of the following : Bispyribac sodium (ISO); Imazethapyr (ISO).";

(*ii*) in heading 3808,—

(*a*) after tariff item 3808 91 37 and the entries relating thereto, the following shall be inserted, namely:—

	"--- *Goods specified in Supplementary Note 1 and 2 to this Chapter :*			
3808 91 41	---- Goods specified in Supplementary Note1 to this Chapter	kg.	10%	-
3808 91 42	---- Goods specified in Supplementary Note 2 to this Chapter	kg.	10%	-
	--- *Goods specified in Supplementary Note 3 and 4 to this Chapter :*			
3808 91 51	---- Goods specified in Supplementary Note 3 to this Chapter	kg.	10%	-
3808 91 52	---- Goods specified in Supplementary Note 4 to this Chapter	kg.	10%	-";

(*b*) after tariff item 3808 92 50 and the entries relating thereto, the following shall be inserted, namely:—

"3808 92 60	- - -	Goods specified in Supplementary Note 5 to this Chapter	kg.	10%	-
3808 92 70	- - -	Goods specified in Supplementary Note 6 to this Chapter	kg.	10%	-";

(*c*) after tariff item 3808 93 50 and the entries relating thereto, the following shall be inserted, namely:—

	"- - -	*Goods specified in Supplementary Note 7 and 8 to this Chapter :*			
3808 93 61	- - - -	Goods specified in Supplementary Note 7 to this Chapter	kg.	10%	-
3808 93 62	- - - -	Goods specified in Supplementary Note 8 to this Chapter	kg.	10%	-
	- - -	*Goods specified in Supplementary Note 9 and 10 to this Chapter :*			
3808 93 71	- - - -	Goods specified in Supplementary Note 9 to this Chapter	kg.	10%	-
3808 93 72	- - - -	Goods specified in Supplementary Note 10 to this Chapter	kg.	10%	-";

(*14*) in Chapter 39, in heading 3915, after tariff item 3915 90 75 and the entries relating thereto, the following shall be inserted, namely:—

"3915 90 79	- - - -	Others	kg.	7.5%	-";

(*15*) in Chapter 48, in heading 4811, for tariff item 4811 90 94 and the entries relating thereto, the following shall be substituted, namely:—

"4811 90 94	- - - -	Thermal paper in jumbo rolls (of size 1 m and above in width and 5,000 m and above in length)	kg.	10%	-
4811 90 95	- - - -	Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5,000 m in length)	kg.	10%	-
4811 90 96	- - - -	Thermal paper in rolls of size less than 1 m in width	kg.	10%	-";

(*16*) in Chapter 52, in heading 5201, for tariff item 5201 00 20 and the entries relating thereto, the following shall be substituted, namely:—

	"- - -	*Other :*			
5201 00 21	- - - -	Of staple length not exceeding 20.0 mm	kg.	5%	-
5201 00 22	- - - -	Of staple length exceeding 20.0 mm but not exceeding 24.5 mm	kg.	5%	-
5201 00 23	- - - -	Of staple length exceeding 24.5 mm but not exceeding 27.0 mm	kg.	5%	-
5201 00 24	- - - -	Of staple length exceeding 27.0 mm but not exceeding 32.0 mm	kg.	5%	-
5201 00 25	- - - -	Of staple length exceeding 32.0 mm	kg.	5%	-";

(*17*) in Chapter 54, in heading 5402,—

(*i*) for tariff item 5402 11 10 and the entries relating thereto, the following shall be substituted, namely:—

"5402 11 00	- -	Of aramids	kg.	5%	-";

(*ii*) for sub-heading 5402 59, tariff item 5402 59 90 and the entries relating thereto, the following shall be substituted, namely:—

"5402 59 00	- -	Other	kg.	5%	-";

(*18*) in Chapter 57, in heading 5702, after tariff item 5702 39 20 and the entries relating thereto, the following shall be inserted, namely:—

"5702 39 90	- - -	Other	m^2	20%	-";

(*19*) in Chapter 61, in heading 6115, for sub-heading 6115 21 and the entries relating thereto, the following shall be substituted, namely:—

"- *Other panty hose and tights :*";

(*20*) in Chapter 62,—

(*i*) in heading 6213,—

(*a*) for the entry in column (2) occurring against sub-heading 6213 90, the following shall be substituted, namely:—

"- *Of other textile materials :*";

(*b*) for the entry in column (2) occurring against tariff item 6213 90 90, the following shall be substituted, namely:—

"- - - Other" ;

(*ii*) in heading 6217,—

(*a*) for the entry in column (2) occurring against tariff item 6217 10 10, the following shall be substituted, namely:—

"- - - For articles of apparel, of cotton";

(*b*) for the entry in column (2) occurring against tariff item 6217 10 20, the following shall be substituted, namely:—

"- - - For articles of apparel, of synthetic fibres";

(*c*) for the entry in column (2) occurring against tariff item 6217 10 30, the following shall be substituted, namely:—

"- - - For articles of apparel, of wool";

(*d*) for the entry in column (2) occurring against tariff item 6217 10 40, the following shall be substituted, namely:—

"- - - For articles of apparel, of silk";

(*e*) for the entry in column (2) occurring against tariff item 6217 10 50, the following shall be substituted, namely:—

"- - - For articles of apparel, of regenerated fibres";

(*f*) for the entry in column (2) occurring against tariff item 6217 10 60, the following shall be substituted, namely:—

"- - - For articles of apparel, of other fibres";

(*g*) for the entry in column (2) occurring against tariff item 6217 10 70, the following shall be substituted, namely:—

"- - - Stockings, socks, sockettes and the like, of cotton";

(*21*) in Chapter 63,—

(*i*) in heading 6301, for the entry in column (2) occurring against tariff item 6301 20 00, the following shall be substituted, namely:—

"- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair";

(*ii*) in heading 6304, for the entry in column (2) occurring against tariff item 6304 20 00, the following shall be substituted, namely:—

"- Bed nets specified in Sub-heading Note 1 to this Chapter";

(*iii*) in heading 6310, for tariff items 6310 10 90 to 6310 90 10 and the entries relating thereto, the following shall be substituted, namely:—

"6310 10 90	- - -	Other	kg.	20%	-
6310 90	-	*Other :*			
6310 90 10	- - -	Woollen rags	kg.	20%	-";

(*22*) in Chapter 69,—

(*i*) in Note 1, in introductive sentence, for the word "shaping:", the word "shaping :" shall be substituted;

(*ii*) in heading 6907, for sub-heading 6907 30, tariff item 6907 30 10, sub-heading 6907 40, tariff item 6907 40 10 and the entries relating thereto, the following shall be substituted, namely:—

"6907 30 00	-	Mosaic cubes and the like, other than those of sub-heading 6907 40	m^2	15%	-
6907 40 00	-	Finishing ceramics	m^2	15%	-";

(*23*) in Chapter 71,—

(*i*) after Sub-heading Note 3, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

For the purposes of heading 7104, "Diamonds" means—

(*a*) chemically produced stones which have essentially the same chemical composition and crystal structure as a particular natural diamond and are produced using various methods including High Pressure High Temperature method (HPHT) and Chemical Vapour Deposition method (CVD); or

(*b*) stones obtained artificially by various means, e.g., agglomerating, pressing or fusing together (usually with the aid of a blow pipe) fragments of natural diamonds which have generally been reduced to a powder.';

(*ii*) in heading 7104,—

(*a*) for tariff item 7104 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"7104 21	- -	*Diamonds :*			
7104 21 10	- - -	Industrial	c/k	10%	-
7104 21 20	- - -	Non-industrial	c/k	10%	-";

(*b*) for tariff item 7104 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"7104 91	- -	*Diamonds :*			
7104 91 10	- - -	Industrial	c/k	10%	-
7104 91 20	- - -	Non-industrial	c/k	10%	-";

(*iii*) in heading 7105, for tariff item 7105 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"7105 10	- *Of diamonds :*			
7105 10 10	- - - Of heading 7102	c/k	10%	-
7105 10 20	- - - Of heading 7104	c/k	10%	-";

(*iv*) in heading 7113,—

(*a*) for tariff items 7113 11 20 and 7113 11 30 and the entries relating thereto, the following shall be substituted, namely:—

	"- - - *Other jewellery :*			
7113 11 41	- - - - Unstudded	kg.	25%	-
7113 11 42	- - - - Studded with pearls	kg.	25%	-
7113 11 43	- - - - Studded with diamonds of heading 7102	kg.	25%	-
7113 11 44	- - - - Studded with diamonds of heading 7104	kg.	25%	-
7113 11 45	- - - - Studded with other precious and semi-precious stones	kg.	25%	-
7113 11 49	- - - - Other	kg.	25%	-";

(*b*) for tariff items 7113 19 10 to 7113 19 50 and the entries relating thereto, the following shall be substituted, namely:—

	"- - - *Of gold :*			
7113 19 11	- - - - Unstudded	kg.	25%	-
7113 19 12	- - - - Studded with pearls	kg.	25%	-
7113 19 13	- - - - Studded with diamonds of heading 7102	kg.	25%	-
7113 19 14	- - - - Studded with diamonds of heading 7104	kg.	25%	-
7113 19 15	- - - - Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 19	- - - - Other	kg.	25%	-
	- - - *Of platinum :*			
7113 19 21	- - - - Unstudded	kg.	25%	-
7113 19 22	- - - - Studded with pearls	kg.	25%	-
7113 19 23	- - - - Studded with diamonds of heading 7102	kg.	25%	-
7113 19 24	- - - - Studded with diamonds of heading 7104	kg.	25%	-
7113 19 25	- - - - Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 29	- - - - Other	kg.	25%	-";

(*24*) in Chapter 84,—

(*i*) in heading 8414, for tariff item 8414 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"8414 10	-	*Vacuum pumps :*			
8414 10 10	- - -	with maximum flow-rate greater than 5 m^3/h (under standard temperature (273 K (0 °C)) and pressure (101.3 kPa) conditions)	u	7.5%	-
8414 10 90	- - -	Other	u	7.5%	-";

(*ii*) in heading 8419,—

(*a*) for tariff items 8419 50 10 to 8419 50 90 and the entries relating thereto, the following shall be substituted, namely:—

	"- - -	*with a heat transfer surface area of greater than 0.15 m^2, and less than 20 m^2 :*			
8419 50 11	- - - -	Shell and tube type	u	7.5%	-
8419 50 12	- - - -	Plate type	u	7.5%	-
8419 50 13	- - - -	Spiral type	u	7.5%	-
8419 50 19	- - - -	Other	u	7.5%	-
	- - -	*Other :*			
8419 50 91	- - - -	Shell and tube type	u	7.5%	-
8419 50 92	- - - -	Plate type	u	7.5%	-
8419 50 93	- - - -	Spiral type	u	7.5%	-
8419 50 99	- - - -	Other	u	7.5%	-";

(*b*) for tariff item 8419 89 10 and the entries relating thereto, the following shall be substituted, namely:—

	"- - -	*Pressure vessels, reactors, columns or towers or chemical storage tanks :*			
8419 89 11	- - - -	Pressure vessels	u	10%	-
8419 89 12	- - - -	Reactors with total internal (geometric) volume greater than 0.1 m^3 (100 *l*) and less than 20 m^3 (20000 *l*)	u	10%	-
8419 89 13	- - - -	Other reactors	u	10%	-
8419 89 14	- - - -	Distillation or absorption columns of internal diameter greater than 0.1 m	u	10%	-
8419 89 15	- - - -	Other distillation or absorption columns	u	10%	-
8419 89 16	- - - -	Chemical storage tanks with a total internal (geometric) volume greater than 0.1 m^3 (100 *l*)	u	10%	-
8419 89 17	- - - -	Other chemical storage tanks	u	10%	-
8419 89 19	- - - -	Other	u	10%	-";

(*25*) in Chapter 85,—

(*i*) in heading 8517,—

(*a*) for the entry in column (2) occurring against tariff item 8517 62 30, the following shall be substituted, namely:—

"- - - Modems (modulators-demodulators) for xDSL based Wireline Telephony";

(*b*) tariff item 8517 62 40 and the entries relating thereto shall be omitted;

(*c*) for the entry in column (2) occurring against tariff item 8517 62 70, the following shall be substituted, namely:—

"- - - Multiplexers, statistical multiplexers for PDH based Wireline Telephony";

(*d*) in sub-heading 8517 69,—

(*A*) tariff item 8517 69 50 and the entries relating thereto shall be omitted;

(*B*) for the entry in column (2) occurring against tariff item 8517 69 60, the following shall be substituted, namely:—

"- - - Set top boxes for gaining access to internet for Wireline Telephony";

(*ii*) for heading 8524, tariff items 8524 11 00 to 8524 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"8524		FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS			
	-	*Without drivers or control circuits :*			
8524 11	--	*Of liquid crystals :*			
8524 11 10	- - -	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 11 20	- - -	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 11 30	- - -	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 11 90	- - -	Other	u	15%	-
8524 12	--	*Of organic light-emitting diodes (OLED) :*			
8524 12 10	- - -	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 12 20	- - -	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 12 30	- - -	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 12 90	- - -	Other	u	15%	-
8524 19	--	*Other :*			
8524 19 10	- - -	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 19 20	- - -	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 19 30	- - -	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 19 90	- - -	Other	u	15%	-
	-	*Other :*			

8524 91	--	*Of liquid crystals :*			
8524 91 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 91 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 91 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 91 90	---	Other	u	15%	-
8524 92	--	*Of organic light-emitting diodes (OLED) :*			
8524 92 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 92 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 92 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 92 90	---	Other	u	15%	-
8524 99	--	*Other :*			
8524 99 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 99 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 99 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 99 90	---	Other	u	15%	-";

(*26*) in Chapter 87, in heading 8704, after tariff item 8704 10 10 and the entries relating thereto, the following shall be inserted, namely:—

"8704 10 90	---	Other	u	40%	-".

THE FIFTH SCHEDULE

(*See* section 136)

In the Second Schedule to the Customs Tariff Act, for serial numbers 8 and 9 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:—

Sl. No.	Chapter/heading/ sub-heading/Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
"8.	120241	Groundnut in shell	Rs. 1,125 per tonne
9.	120242	Groundnut kernel	Rs. 1,500 per tonne".

THE SIXTH SCHEDULE

(*See* section 172)

In the Seventh Schedule to the Finance Act, 2001, —

(*i*) for the entry in column (4) occurring against tariff item 2402 20 10, the entry "Rs. 230 per thousand" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2402 20 20, the entry "Rs. 290 per thousand" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff items 2402 20 30 and 2402 20 40, the entry "Rs. 510 per thousand" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2402 20 50, the entry "Rs. 630 per thousand" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 2402 20 90, the entry "Rs. 850 per thousand" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 2402 90 10, the entry "Rs. 690 per thousand" shall be substituted.

THE SEVENTH SCHEDULE

[*See* section 135 (*d*)]

In the First Schedule to the Customs Tariff Act, in Chapter 90,—

(*i*) for the entry in column (4) occurring against tariff item 9022 14 10, the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 9022 14 20, the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 9022 14 90, the entry "15%" shall be substituted.

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

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PART IV

Reprints from the Government of India Gazette.

———

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 11*th April,* 2023/*Chaitra* 21, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 11th April, 2023 and is hereby published for general information:—

THE COMPETITION (AMENDMENT) ACT, 2023

No. 9 of 2023

[11*th April*, 2023.]

An Act further to amend the Competition Act, 2002.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Competition (Amendment) Act, 2023.

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

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

Substitution of references to certain expressions by certain other expressions.

2. In the Competition Act, 2002 (hereinafter referred to as the principal Act),— 12 of 2003.

(*a*) for the words and figures "the Companies Act, 1956", wherever they occur, the words and figures "the Companies Act, 2013" shall be substituted; 1 of 1956. 18 of 2013.

(*b*) for the figures and word "1 of 1956", wherever they occur, the figures and word "18 of 2013" shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act,—

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

'(*ea*) "commitment" means the commitment referred to in section 48B;';

(*b*) in clause (*h*), for the portion beginning with the words "a person or a department of the Government" and ending with the words "defence and space", the following words shall be substituted, namely:—

"a person or a department of the Government, including units, divisions, subsidiaries, who or which is, or has been, engaged in any economic activity, relating to the production, storage, supply, distribution, acquisition or control of articles or goods, or the provision of services, of any kind, or in investment, or in the business of acquiring, holding, underwriting or dealing with shares, debentures or other securities of any other body corporate, either directly or through one or more of its units or divisions or subsidiaries, but does not include any activity of the Government relatable to the sovereign functions of the Government including all activities carried on by the departments of the Central Government dealing with atomic energy, currency, defence and space;";

(*c*) after clause (*k*), the following clause shall be inserted, namely:—

'(*ka*) "party" includes a consumer or an enterprise or a person or an information provider, or a consumer association or a trade association, or the Central Government or any State Government or any statutory authority, as the case may be, and shall include an enterprise or a person against whom any inquiry or proceeding is instituted; and any enterprise or person impleaded by the Commission to join the proceedings;';

(*d*) in clause (*l*), in sub-clause (*vi*), for the words and figures "section 617 of the Companies Act, 1956", the words, brackets and figures "clause (*45*) of section 2 of the Companies Act, 2013" shall be substituted; 1 of 1956. 18 of 2013.

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

'(*p*) "public financial institution" means public financial institution as defined in clause (*72*) of section 2 of the Companies Act, 2013 and includes a State Financial Corporation, State Industrial Corporation or State Investment Corporation;'; 18 of 2013.

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

'(*t*) "relevant product market" means a market comprising of all those products or services—

(*i*) which are regarded as inter-changeable or substitutable by the consumer, by reason of characteristics of the products or services, their prices and intended use; or

(*ii*) the production or supply of, which are regarded as inter-changeable or substitutable by the supplier, by reason of the ease of switching production between such products and services and marketing them in the short term without incurring significant additional costs or risks in response to small and permanent changes in relative prices;';

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

'(*ua*) "settlement" means the settlement referred to in section 48A;'.

Amendment of section 3.

4. In section 3 of the principal Act,—

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

"Provided further that an enterprise or association of enterprises or a person or association of persons though not engaged in identical or similar trade shall also be presumed to be part of the agreement under this sub-section if it participates or intends to participate in the furtherance of such agreement.";

(*b*) in sub-section (*4*),—

(*i*) for the words "Any agreement amongst enterprises or persons", the words "Any other agreement amongst enterprises or persons including but not restricted to agreement amongst enterprises or persons" shall be substituted;

(*ii*) in clause (*b*), for the word "supply", the word "dealing" shall be substituted;

(*iii*) before the *Explanation,* the following proviso shall be inserted, namely:—

"Provided that nothing contained in this sub-section shall apply to an agreement entered into between an enterprise and an end consumer.";

(*iv*) in the *Explanation,*—

(*i*) for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

'(*a*) "tie-in arrangement" includes any agreement requiring a purchaser of goods or services, as a condition of such purchase, to purchase some other distinct goods or services;

(*b*) "exclusive dealing agreement" includes any agreement restricting in any manner the purchaser or the seller, as the case may be, in the course of his trade from acquiring or selling or otherwise dealing in any goods or services other than those of the seller or the purchaser or any other person, as the case may be;';

(*ii*) in clause (*c*), after the word "goods", at both the places where it occurs, the words "or services" shall be inserted;

(*iii*) in clause (*d*), after the word "goods", at both the places where it occurs, the words "or services" shall be inserted;

(*iv*) in clause (*e*), for the words "includes any agreement to sell goods on condition", the words "includes, in case of any agreement to sell goods or provide services, any direct or indirect restriction" shall be substituted;

(*c*) in sub-section (*5*), in clause (*i*), after sub-clause (*f*), the following sub-clause shall be inserted, namely:—

"(*g*) any other law for the time being in force relating to the protection of other intellectual property rights.".

Amendment of section 4.

5. In section 4 of the principal Act, in sub-section (*2*), in clause (*a*), in the *Explanation,* for the words "discriminatory condition or price", the words "condition or price" shall be substituted.

Amendment of section 5.

6. In section 5 of the principal Act,—

(*A*) in clause (*c*), in sub-clause (*ii*), in item (*B*), for the word "India.", the words "India; or" shall be substituted;

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

"(*d*) value of any transaction, in connection with acquisition of any control, shares, voting rights or assets of an enterprise, merger or amalgamation exceeds rupees two thousand crore:

Provided that the enterprise which is being acquired, taken control of, merged or amalgamated has such substantial business operations in India as may be specified by regulations.

(*e*) notwithstanding anything contained in clause (*a*) or clause (*b*) or clause (*c*), where either the value of assets or turnover of the enterprise being acquired, taken control of, merged or amalgamated in India is not more than such value as may be prescribed, such acquisition, control, merger or amalgamation, shall not constitute a combination under section 5.";

(*C*) for the *Explanation,* the following *Explanation* shall be substituted, namely:—

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

(*a*) "control" means the ability to exercise material influence, in any manner whatsoever, over the management or affairs or strategic commercial decisions by—

(*i*) one or more enterprises, either jointly or singly, over another enterprise or group; or

(*ii*) one or more groups, either jointly or singly, over another group or enterprise;

(*b*) "group" means two or more enterprises where one enterprise is directly or indirectly, in a position to—

(*i*) exercise twenty-six per cent. or such other higher percentage as may be prescribed, of the voting rights in the other enterprise; or

(*ii*) appoint more than fifty per cent. of the members of the board of directors in the other enterprise; or

(*iii*) control the management or affairs of the other enterprise;

(*c*) "turnover" means the turnover certified by the statutory auditor on the basis of the last available audited accounts of the company in the financial year immediately preceding the financial year in which the notice is filed under sub-section (*2*) or sub-section (*4*) of section 6 and such turnover in India shall be determined by excluding intra-group sales, indirect taxes, trade discounts and all amounts generated through assets or business from customers outside India, as certified by the statutory auditor on the basis of the last available audited accounts of the company in the financial year immediately preceding the financial year in which the notice is filed under sub-section (*2*) or sub-section (*4*) of section 6;

(*d*) "value of transaction" includes every valuable consideration, whether direct or indirect, or deferred for any acquisition, merger or amalgamation;

(*e*) the value of assets shall be determined by taking the book value of the assets as shown, in the audited books of account of the enterprise, in the financial year immediately preceding the financial year in which the date of proposed combination falls and if such financial statement has not yet become due to be filed with the Registrar under the Companies Act, 2013 then as per the statutory auditor's report made on the basis of 18 of 2013.

the last available audited accounts of the company in the financial year immediately preceding the financial year in which the notice is filed under sub-section (*2*) or sub-section (*4*) of section 6, as reduced by any depreciation, and the value of assets shall include the brand value, value of goodwill, or value of copyright, patent, permitted use, collective mark, registered proprietor, registered trade mark, registered user, homonymous geographical indication, geographical indications, design or layout-design or similar other commercial rights under the laws provided in sub-section (*5*) of section 3;

(*f*) where a portion of an enterprise or division or business is being acquired, taken control of, merged or amalgamated with another enterprise, the value of assets or turnover or value of transaction as may be applicable, of the said portion or division or business or attributable to it, shall be the relevant assets or turnover or relevant value of transaction for the purpose of applicability of the thresholds under section 5.'.

Amendment of section 6.

7. In section 6 of the principal Act,—

(*a*) in sub-section (*2*),—

(*i*) for the words "within thirty days of", the words "after any of the following, but before consummation of the combination" shall be substituted;

(*ii*) in clause (*a*), after the word, brackets and letter "clause (*c*)", the words, brackets and letter "and clause (*d*)" shall be inserted;

(*iii*) in clause (*b*), after the word, brackets and letter "clause (*a*)", the words, brackets and letter "and clause (*d*)" shall be inserted;

(*iv*) the following *Explanation* shall be inserted, namely:—

'Explanation.—For the purposes of this sub-section, "other document" means any document, by whatever name called, conveying an agreement or decision to acquire control, shares, voting rights or assets or if the acquisition is without the consent of the enterprise being acquired, any document executed by the acquiring enterprise, by whatever name called, conveying a decision to acquire control, shares or voting rights or where a public announcement has been made in accordance with the provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 made under the Securities and Exchange Board of India Act, 1992 for acquisition of shares, voting rights or control such public document.';

15 of 1992.

(*b*) in sub-section (*2A*), for the words "two hundred and ten days", the words "one hundred and fifty days" shall be substituted;

(*c*) in sub-section (*3*), for the words and figures "sections 29, 30 and 31", the words, figures and letter "sections 29, 29A, 30 and 31" shall be substituted;

(*d*) for sub-sections (*4*) and (*5*) and the *Explanation,* the following shall be substituted, namely:—

'(*4*) Notwithstanding anything contained in sub-sections (*2A*) and (*3*) and section 43A, if a combination fulfils such criteria as may be prescribed and is not otherwise exempted under this Act from the requirement to give notice to the Commission under sub-section (*2*), then notice for such combination may be given to the Commission in such form and on payment of such fee as may be specified by regulations, disclosing the details of the proposed combination and thereupon a separate notice under sub-section (*2*) shall not be required to be given for such combination.

(*5*) Upon filing of a notice under sub-section (*4*) and acknowledgement thereof by the Commission, the proposed combination shall be deemed to have been approved by the Commission under sub-section (*1*) of section 31 and no other approval shall be required under sub-section (*2*) or sub-section (*2A*).

(*6*) If within the period referred to in sub-section (*1*) of section 20, the Commission finds that the combination notified under sub-section (*4*) does not fulfil the requirements specified under that sub-section or the information or declarations provided are materially incorrect or incomplete, the approval under sub-section (*5*) shall be void *ab initio* and the Commission may pass such order as it may deem fit:

Provided that no such order shall be passed unless the parties to the combination have been given an opportunity of being heard.

(*7*) Notwithstanding anything contained in this section and section 43A, upon fulfilment of such criteria as may be prescribed, certain categories of combinations shall be exempted from the requirement to comply with sub-sections (*2*), (*2A*) and (*4*).

(*8*) Notwithstanding anything contained in sub-sections (*4*), (*5*), (*6*) and (*7*)—

(*i*) the rules and regulations made under this Act on the matters referred to in these sub-sections as they stood immediately before the commencement of the Competition (Amendment) Act, 2023 and in force at such commencement, shall continue to be in force, till such time as the rules or regulations, as the case may be, made under this Act; and

(*ii*) any order passed or any fee imposed or combination consummated or resolution passed or direction given or instrument executed or issued or thing done under or in pursuance of any rules and regulations made under this Act shall, if in force at the commencement of the Competition (Amendment) Act, 2023, continue to be in force, and shall have effect as if such order passed or such fee imposed or such combination consummated or such resolution passed or such direction given or such instrument executed or issued or done under or in pursuance of this Act.

(*9*) The provisions of this section shall not apply to share subscription or financing facility or any acquisition, by a public financial institution, foreign portfolio investor, bank or Category I alternative investment fund, pursuant to any covenant of a loan agreement or investment agreement.

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

(*a*) "Category I alternative investment fund" has the same meaning as assigned to it under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992; 15 of 1992.

(*b*) "foreign portfolio investor" has the same meaning as assigned to it under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 made under the Securities and Exchange Board of India Act,1992.'. 15 of 1992.

Insertion of a new section 6A.

8. After section 6 of the principal Act, the following section shall be inserted, namely:—

Open offers, etc.

'6A. Nothing contained in sub-section (*2A*) of section 6 and section 43A shall prevent the implementation of an open offer or an acquisition of shares or securities

convertible into other securities from various sellers, through a series of transactions on a regulated stock exchange from coming into effect, if—

(*a*) the notice of the acquisition is filed with the Commission within such time and in such manner as may be specified by regulations; and

(*b*) the acquirer does not exercise any ownership or beneficial rights or interest in such shares or convertible securities including voting rights and receipt of dividends or any other distributions, except as may be specified by regulations, till the Commission approves such acquisition in accordance with the provisions of sub-section (*2A*) of section 6 of the Act.

Explanation.—For the purposes of this section, "open offer" means an open offer made in accordance with the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulation, 2011 made under the Securities and Exchange Board of India Act,1992.'.

15 of 1992.

9. In section 8 of the principal Act, in sub-section (*2*), after the word "industry,", the word "technology," shall be inserted. Amendment of section 8.

10. In section 9 of the principal Act, in sub-section (*1*), in clause (*d*), after the word "industry,", the word "technology," shall be inserted. Amendment of section 9.

11. For section 12 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 12.

"12. (*1*) The Chairperson and other Members shall, for a period of two years from the date on which they cease to hold office, not accept any employment in or advise as a consultant, retainer or in any other capacity whatsoever, or be connected with the management or administration of— Restriction on employment of Chairperson and other Members.

(*a*) any enterprise which is or has been a party to a proceeding before the Commission under this Act; or

(*b*) any person who appears or has appeared before the Commission under section 35.

(*2*) Notwithstanding anything contained in section 35, the Chairperson or any other Member after retirement or otherwise ceasing to be in service for any reason shall not represent for any person or enterprise before the Commission:

Provided that nothing contained in this section shall apply to any employment under the Central Government or a State Government or local authority or in any statutory authority or any corporation established by or under any Central, State or Provincial Act or a Government company as defined in clause (*45*) of section 2 of the Companies Act, 2013.".

18 of 2013.

12. In section 16 of the principal Act, in sub-section (*1*), for the words "Central Government may, by notification", the words "Commission may, with the prior approval of the Central Government" shall be substituted. Amendment of section 16.

13. For section 18 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 18.

"18. Subject to the provisions of this Act, it shall be the duty of the Commission to eliminate practices having adverse effect on competition, promote and sustain competition, protect the interests of consumers and ensure freedom of trade carried on by other participants, in markets in India: Duties and functions of Commission.

Provided that the Commission may, for the purpose of discharging its duties or performing its functions under this Act, enter into any memorandum or arrangement with the prior approval of the Central Government, with any agency of any foreign country:

Provided further that, the Commission may, for the purpose of discharging its duties or performing its functions under this Act, enter into any memorandum or arrangement with any statutory authority or department of Government.".

Amendment of section 19.

14. In section 19 of the principal Act,—

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

"Provided that the Commission shall not entertain an information or a reference unless it is filed within three years from the date on which the cause of action has arisen:

Provided further that an information or a reference may be entertained after the period specified in the first proviso if the Commission is satisfied that there had been sufficient cause for not filing the information or the reference within such period after recording its reasons for condoning such delay.";

(*b*) in sub-section (*3*),—

(*i*) in clause (*c*), the words "by hindering entry into the market" shall be omitted;

(*ii*) in clause (*d*), for the words "accrual of benefits", the words "benefits or harm" shall be substituted;

(*c*) in sub-section (*6*), after clause (*h*), the following clauses shall be inserted, namely:—

"(*i*) characteristics of goods or nature of services;

(*j*) costs associated with switching supply or demand to other areas.";

(*d*) in sub-section (*7*),—

(*i*) in clause (*a*), after the words "end-use of goods", the words "or the nature of services" shall be inserted;

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

"(*g*) costs associated with switching demand or supply to other goods or services;

(*h*) categories of customers.".

Amendment of section 20.

15. In section 20 of the principal Act,—

(*a*) in sub-section (*1*), for the words, brackets and letter "clause (*c*) of that section", the words, brackets, letters and figure "clause (*c*) of section 5 or acquisition of any control, shares, voting right or assets of an enterprise, merger or amalgamation referred to in clause (*d*) of that section" shall be substituted;

(*b*) in sub-section (*3*), for the words "by notification, enhance or reduce, on the basis of the wholesale price index or fluctuations in exchange rate of rupee or foreign currencies, the value of assets or the value of turnover", the words "enhance or reduce by notification, or keep at the same level, on the basis of the wholesale price index or fluctuations in exchange rate of rupee or foreign currencies, or such factors that in its opinion are relevant in this matter, the value of assets or the value of turnover or value of transaction" shall be substituted;

(*c*) in sub-section (*4*), in clause (*c*), for the word "combination", the word "concentration" shall be substituted.

Amendment of section 21.

16. In section 21 of the principal Act, in sub-section (*1*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that any statutory authority, may, *suo motu,* make a reference to the

Commission on any issue that involves any provision of this Act or is related to promoting the objectives of this Act, as the case may be.".

Amendment of section 21A.

17. In section 21A of the principal Act, in sub-section (*1*),—

(*a*) for the words "this Act", the words "an Act" shall be substituted;

(*b*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Commission, may, *suo motu*, make a reference to a statutory authority on any issue that involves provisions of an Act whose implementation is entrusted to that statutory authority.".

Amendment of section 22.

18. In section 22 of the principal Act, in sub-section (*3*), the words "and in the event of equality of votes, the Chairperson or in his absence, the Member presiding, shall have a second or casting vote" shall be omitted.

Amendment of section 26.

19. In section 26 of the principal Act,—

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

"(*2A*) The Commission may not inquire into agreement referred to in section 3 or conduct of an enterprise or group under section 4, if the same or substantially the same facts and issues raised in the information received under section 19 or reference from the Central Government or a State Government or a statutory authority has already been decided by the Commission in its previous order.";

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

"(*3A*) If, after consideration of the report of the Director General referred to in sub-section (*3*), the Commission is of the opinion that further investigation is required, it may direct the Director General to investigate further into the matter.

(*3B*) The Director General shall, on receipt of direction under sub-section (*3A*), investigate the matter and submit a supplementary report on his findings within such period as may be specified by the Commission.";

(*c*) in sub-section (*4*), for the word, brackets and figure "sub-section (*3*)", at both the places where they occur, the words, brackets, figures and letter "sub-sections (*3*) and (*3B*)" shall be substituted;

(*d*) in sub-section (*5*), for the word, brackets and figure "sub-section (*3*)", the words, brackets, figures and letter "sub-sections (*3*) and (*3B*)" shall be substituted;

(*e*) in sub-section (*8*), for the word, brackets and figure "sub-section (*3*)", the words, brackets, figures and letter "sub-sections (*3*) and (*3B*)" shall be substituted;

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

"(*9*) Upon completion of the investigation or inquiry under sub-section (*7*) or sub-section (*8*), as the case may be, the Commission may pass an order closing the matter or pass an order under section 27, and send a copy of its order to the Central Government or the State Government or the statutory authority or the parties concerned, as the case may be:

Provided that before passing such order, the Commission shall issue a show-cause notice indicating the contraventions alleged to have been committed and such other details as may be specified by regulations and give a reasonable opportunity of being heard to the parties concerned.".

Amendment of section 27.

20. In section 27 of the principal Act, for clause (*b*), the following clause shall be substituted, namely:—

'(*b*) impose such penalty, as it may deem fit which shall be not more than ten per cent. of the average of the turnover or income, as the case may be, for the last three

preceding financial years, upon each of such person or enterprise which is a party to such agreement or has abused its dominant position:

Provided that in case any agreement referred to in section 3 has been entered into by a cartel, the Commission may impose upon each producer, seller, distributor, trader or service provider included in that cartel, a penalty of up to three times of its profit for each year of the continuance of such agreement or ten per cent. of its turnover or income, as the case may be, for each year of the continuance of such agreement, whichever is higher.

Explanation 1.—For the purposes of this clause, the expression "turnover" or "income", as the case may be, shall be determined in such manner as may be specified by regulations.

Explanation 2.—For the purposes of this clause, "turnover" means global turnover derived from all the products and services by a person or an enterprise.'.

Amendment of section 29.

21. In section 29 of the principal Act,—

(*a*) in sub-section (*1*), for the words "within thirty days", the words "within fifteen days" shall be substituted;

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

"(*1B*) The Commission shall, within thirty days of receipt of notice under sub-section (*2*) of section 6, form its *prima facie* opinion referred to in sub-section (*1*).";

(*c*) in sub-section (*2*),—

(*i*) for the words "within seven working days", the words "within seven days" shall be substituted;

(*ii*) for the words "within ten working days", the words "within seven days" shall be substituted;

(*d*) in sub-section (*3*), for the words "within fifteen working days", the words "within ten days" shall be substituted;

(*e*) in sub-section (*4*), for the words "within fifteen working days", the words "within seven days" shall be substituted;

(*f*) in sub-section (*5*), for the words "within fifteen days", the words "within ten days" shall be substituted;

(*g*) for sub-section (*6*), the following sub-sections shall be substituted, namely:—

"(*6*) After receipt of all information, the Commission shall proceed to deal with the case in accordance with the provisions contained in section 29A or section 31, as the case may be.

(*7*) Notwithstanding anything contained in this section, the Commission may accept appropriate modifications offered by the parties to the combination or *suo motu* propose modifications, as the case may be, before forming a *prima facie* opinion under sub-section (*1*).".

Insertion of new section 29A.

22. After section 29 of the principal Act, the following section shall be inserted, namely:—

Issue of statement of objections by Commission and proposal of modifications.

"29A. (*1*) Upon completion of the process under section 29, where the Commission is of the opinion that the combination has, or is likely to have, an appreciable adverse effect on competition, it shall issue a statement of objections to the parties identifying such appreciable adverse effect on competition and direct the parties to explain within twenty-five days of receipt of the statement of objections, why such combination should be allowed to take effect.

(*2*) Where the parties to the combination consider that such appreciable adverse effect on competition can be eliminated by suitable modification to such combination,

they may submit an offer of appropriate modification to the combination along with their explanation to the statement of objections issued under sub-section (*1*) in such manner as may be specified by regulations.

(*3*) If the Commission does not accept the modification submitted by the parties under sub-section (*2*) it shall, within seven days from the date of receipt of the proposed modifications under that sub-section, communicate to the parties as to why the modification is not sufficient to eliminate the appreciable adverse effect on competition and call upon the parties to furnish, within twelve days of the receipt of the said communication, revised modification, if any, to eliminate the appreciable adverse effects on competition:

Provided that the Commission shall evaluate such proposal for modification within twelve days from receipt of such proposal:

Provided further that the Commission may *suo motu* propose appropriate modifications to the combination which may be considered by the parties to the combination.".

Amendment of section 31.

23. In section 31 of the principal Act,—

(*a*) in the marginal heading, the word "certain" shall be omitted;

(*b*) in sub-section (*1*), the words "including the combination" shall be omitted;

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

"Provided that if the Commission does not form a *prima facie* opinion as provided under sub-section (*1B*) of section 29, the combination shall be deemed to have been approved and no separate order shall be required to be passed.";

(*d*) for sub-sections (*3*), (*4*), (*5*) and (*6*), the following sub-sections shall be substituted, namely:—

"(*3*) Where the Commission is of the opinion that any appreciable adverse effect on competition that the combination has, or is likely to have, can be eliminated by modification proposed by the parties or the Commission, as the case may be, under sub-section (*7*) of section 29 or sub-section (*2*) or sub-section (*3*) of section 29A, it may approve the combination subject to such modifications as it thinks fit.

(*4*) Where a combination is approved by the Commission under sub-section (*3*), the parties to the combination shall carry out such modification within such period as may be specified by the Commission.

(*5*) Where—

(*a*) the Commission has directed under sub-section (*2*) that the combination shall not take effect; or

(*b*) the parties to the combination, fail to carry out the modification within such period as may be specified by the Commission under sub-section (*4*); or

(*c*) the Commission is of the opinion that the combination has, or is likely to have, an appreciable adverse effect on competition which cannot be eliminated by suitable modification to such combination,

then, without prejudice to any penalty which may be imposed or any prosecution which may be initiated under this Act, the Commission may order that such combination shall not be given effect to, or be declared void, or frame a scheme to be implemented by the parties to address the appreciable adverse effect on competition, as the case may be.

(*6*) If no order is passed or direction issued by the Commission in accordance with the provisions of sub-section (*1*) or sub-section (*2*) or sub-section (*3*) or sub-section (*5*), as the case may be, within a period of one hundred and fifty days from the date of notice given to the Commission under sub-section (*2*) of section 6, the combination shall be deemed to have been approved by the Commission.";

(*e*) sub-sections (*7*), (*8*), (*9*), (*10*), (*11*) and (*12*) shall be omitted.

Amendment of section 32.

24. In section 32 of the principal Act, for the figures and word "29 and 30", the figures, letter and word "29, 29A and 30" shall be substituted.

Amendment of section 35.

25. Section 35 of the principal Act shall be numbered as sub-section (*1*) thereof,—

(*a*) in sub-section (*1*) as so numbered, for the words "A person or an enterprise", the words "A party" shall be substituted;

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

"(*2*) Without prejudice to sub-section (*1*), a party may call upon experts from the fields of economics, commerce, international trade or from any other discipline to provide an expert opinion in connection with any matter related to a case.".

Amendment of section 41.

26. In section 41 of the principal Act,—

(*a*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) Without prejudice to sub-section (*2*), it shall be the duty of all officers, other employees and agents of a party which are under investigation—

(*a*) to preserve and to produce all information, books, papers, other documents and records of, or relating to, the party which are in their custody or power to the Director General or any person authorised by it in this behalf; and

(*b*) to give all assistance in connection with the investigation to the Director General.

(*4*) The Director General may require any person other than a party referred to in sub-section (*3*) to furnish such information or produce such books, papers, other documents or records before it or any person authorised by it in this behalf if furnishing of such information or the production of such books, papers, other documents or records is relevant or necessary for the purposes of its investigation.

(*5*) The Director General may keep in his custody any information, books, papers, other documents or records produced under sub-section (*3*) or sub-section (*4*) for a period of one hundred and eighty days and thereafter shall return the same to the person by whom or on whose behalf the information, books, papers, other documents or records were produced:

Provided that the information, books, papers, other documents or records may be called for by the Director General if they are needed again for a further period of one hundred and eighty days by an order in writing:

Provided further that the certified copies of the information, books, papers, other documents or records, as may be applicable, produced before the Director General may be provided to the party or person on whose behalf the information, books, papers, other documents or records are produced at their own cost.

(*6*) The Director General may examine on oath—

(*a*) any of the officers and other employees and agents of the party being investigated; and

(*b*) with the previous approval of the Commission, any other person,

in relation to the affairs of the party being investigated and may administer an oath accordingly and for that purpose may require any of those persons to appear before it personally.

(*7*) The examination under sub-section (*6*) shall be recorded in writing and shall be read over to or by, and signed by, the person examined and may thereafter be used in evidence against it.

(*8*) Where in the course of investigation, the Director General has reasonable grounds to believe that information, books, papers, other documents or records of, or relating to, any party or person, may be destroyed, mutilated, altered, falsified or secreted, the Director General may make an application to the Chief Metropolitan Magistrate, Delhi for an order for seizure of such information, books, papers, other documents or records.

(*9*) The Director General may make requisition of the services of any police officer or any officer of the Central Government to assist him for all or any of the purposes specified in sub-section (*10*) and it shall be the duty of every such officer to comply with such requisition.

(*10*) The Chief Metropolitan Magistrate, Delhi may, after considering the application and hearing from the Director General, by order, authorise the Director General—

(*a*) to enter, with such assistance, as may be required, the place or places where such information, books, papers, other documents or records are kept;

(*b*) to search that place or places in the manner specified in the order; and

(*c*) to seize information, books, papers, other documents or records as it considers necessary for the purpose of the investigation:

Provided that certified copies of the seized information, books, papers, other documents or records, as the case may be, may be provided to the party or person from whose place or places such documents have been seized at its cost.

(*11*) The Director General shall keep in his custody such information, books, papers, other documents or records seized under this section for such period not later than the conclusion of the investigation as it considers necessary and thereafter shall return the same to the party or person from whose custody or power they were seized and inform the Chief Metropolitan Magistrate, of such return:

Provided that the Director General may, before returning such information, books, papers, other documents or records take copies of, or extracts thereof or place identification marks on them or any part thereof.

(*12*) Save as otherwise provided in this section, every search or seizure made under this section shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1973, relating to search or seizure made under that Code."; 2 of 1974.

(*b*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

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

(*a*) "agent", in relation to any person, means any one acting or purporting to act for or on behalf of such person, and includes the bankers, and persons employed as auditors and legal advisors, by such person;

(*b*) "officers", in relation to any company or body corporate, includes any trustee for the debenture holders of such company or body corporate;

(*c*) any reference to officers and other employees or agents shall be construed as a reference to past as well as present officers and other employees or agents, as the case may be.'.

Amendment of section 42.

27. In section 42 of the principal Act,—

(*a*) in sub-section (*2*), for the words, figures and letters "sections 27, 28, 31, 32, 33, 42A and 43A of the Act, he shall be punishable with fine", the words, figures and letters "sections 6, 27, 28, 31, 32, 33, 42A, 43, 43A, 44 and 45 of the Act, he shall be liable to a penalty" shall be substituted;

(*b*) in sub-section (*3*), for the words, brackets and figure "pay the fine imposed under sub-section (*2*)", the words, brackets and figure "pay the penalty imposed under sub-section (*2*)" shall be substituted.

Amendment of section 42A.

28. In section 42A of the principal Act, for the words and figures "under sections 27", the words and figures "under sections 6, 27" shall be substituted.

Amendment of section 43.

29. In section 43 of the principal Act, for the words "shall be punishable with fine", the words "shall be liable to a penalty" shall be substituted.

Substitution of new section for section 43A.

30. For section 43A of the principal Act, the following section shall be substituted, namely:—

Power to impose penalty for non-furnishing of information on combination.

"43A. If any person or enterprise fails to give notice to the Commission under sub-section (*2*) or sub-section (*4*) of section 6 or contravenes sub-section (*2A*) of section 6 or submit information pursuant to an inquiry under sub-section (*1*) of section 20, the Commission may impose on such person or enterprise, a penalty which may extend to one per cent., of the total turnover or assets or the value of transaction referred to in clause (*d*) of section 5, whichever is higher, of such a combination:

Provided that in case any person or enterprise has given a notice under sub-section (*4*) of section 6 and such notice is found to be void *ab initio* under sub-section (*6*) of section 6, then a notice under sub-section (*2*) of section 6 may be given by the acquirer or parties to the combination, as may be applicable, within a period of thirty days of the order of the Commission under sub-section (*6*) of that section and no action under this section shall be taken by the Commission till the expiry of such period of thirty days.".

Amendment of section 44.

31. In section 44 of the principal Act, for the words "rupees one crore", the words "rupees five crore" shall be substituted.

Amendment of section 45.

32. In section 45 of the principal Act,—

(*a*) in the marginal heading, for the word "offences", the word "contraventions" shall be substituted;

(*b*) in sub-section (*1*),—

(*i*) after the words "Without prejudice to the provisions of", the words, brackets and figures "sub-section (*6*) of section 6 and" shall be inserted;

(*ii*) for the words "punishable with fine", the words "liable to a penalty" shall be substituted.

Substitution of new section for section 46.

33. For section 46 of the principal Act, the following section shall be substituted, namely:—

Power to impose lesser penalty.

"46. (*1*) The Commission may, if it is satisfied that any producer, seller, distributor, trader or service provider included in any cartel, which is alleged to have violated section 3, has made a full and true disclosure in respect of the alleged violations and such disclosure is vital, impose upon such producer, seller, distributor, trader or service provider a lesser penalty as may be specified by regulations, than leviable under this Act or the rules or the regulations made under this Act:

Provided that lesser penalty shall not be imposed by the Commission in cases where the report of investigation directed under section 26 has been received before making of such disclosure:

Provided further that lesser penalty shall be imposed by the Commission only in respect of a producer, seller, distributor, trader or service provider included in the cartel, who has made the full, true and vital disclosures under this section:

Provided also that lesser penalty shall not be imposed by the Commission if the person making the disclosure does not continue to co-operate with the Commission till the completion of the proceedings before the Commission:

Provided also that the Commission may, if it is satisfied that such producer, seller, distributor, trader or service provider included in the cartel had in the course of proceedings,—

(*a*) not complied with the condition on which the lesser penalty was imposed by the Commission; or

(*b*) had given false evidence; or

(*c*) the disclosure made is not vital,

and thereupon such producer, seller, distributor, trader or service provider may be tried for the contravention with respect to which the lesser penalty was imposed and shall also be liable to the imposition of penalty to which such person has been liable, had lesser penalty not been imposed.

(*2*) The Commission may allow a producer, seller, distributor, trader or service provider included in the cartel, to withdraw its application for lesser penalty under this section, in such manner and within such time as may be specified by regulations.

(*3*) Notwithstanding anything contained in sub-section (*2*), the Director General and the Commission shall be entitled to use for the purposes of this Act, any evidence submitted by a producer, seller, distributor, trader or service provider in its application for lesser penalty, except its admission.

(*4*) Where during the course of the investigation, a producer, seller, distributor, trader or service provider who has disclosed a cartel under sub-section (*1*), makes a full, true and vital disclosure under sub-section (*1*) with respect to another cartel in which it is alleged to have violated section 3, which enables the Commission to form a *prima facie* opinion under sub-section (*1*) of section 26 that there exists another cartel, then the Commission may impose upon such producer, seller, distributor, trader or

service provider a lesser penalty as may be specified by regulations, in respect of the cartel already being investigated, without prejudice to the producer, seller, distributor, trader or service provider obtaining lesser penalty under sub-section (*1*) regarding the newly disclosed cartel.".

Amendment of section 47.

34. In section 47 of the principal Act, after the word "penalties", the words "and recovery of legal costs by the Commission" shall be inserted.

Substitution of new sections for section 48.

35. For section 48 of the principal Act, the following sections shall be substituted, namely:—

Contravention by companies.

'48. (*1*) Where a person committing contravention of any of the provisions of this Act or of any rule, regulation, order made or direction issued thereunder is a company, every person who, at the time the contravention was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company, shall be deemed to be in contravention of this Act and unless otherwise provided in this Act, the Commission may impose such penalty on such persons, as it may deem fit which shall not be more than ten per cent. of the average of the income for the last three preceding financial years:

Provided that in case any agreement referred to in sub-section (*3*) of section 3 has been entered into by a cartel, the Commission may unless otherwise provided in this Act, impose upon such persons referred to in sub-section (*1*), a penalty of up to ten per cent. of the income for each year of the continuance of such agreement.

(*2*) Nothing contained in sub-section (*1*) shall render any such person liable to any penalty if he proves that the contravention was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such contravention.

(*3*) Notwithstanding anything contained in sub-section (*1*), where a contravention of any of the provisions of this Act or of any rule, regulation, order made or direction issued thereunder has been committed by a company and it is proved that the contravention has taken place with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officers of the company, such director, manager, secretary or other officers shall also be deemed to be in contravention of the provisions of this Act and unless otherwise provided in this Act, the Commission may impose such penalty on such persons, as it may deem fit which shall not be more than ten per cent. of the average of the income for the last three preceding financial years:

Provided that in case any agreement referred to in sub-section (*3*) of section 3 has been entered into by a cartel, the Commission may, unless otherwise provided under this Act, impose upon such person a penalty as it may deem fit which shall not exceed ten per cent. of the income for each year of the continuance of such agreement.

Explanation.—For the purposes of this section,—

(*a*) "company" means a body corporate and includes a firm or other association of individuals;

(*b*) "director", in relation to a firm, means a partner in the firm;

(*c*) "income", in relation to a person, shall be determined in such manner as may be specified by regulations.

Settlement.

48A. (*1*) Any enterprise, against whom any inquiry has been initiated under sub-section (*1*) of section 26 for contravention of sub-section (*4*) of section 3 or section 4, may, for settlement of the proceeding initiated for the alleged contraventions, submit an application in writing to the Commission in such form and upon payment of such fee as may be specified by regulations.

(*2*) An application under sub-section (*1*) may be submitted at any time after the receipt of the report of the Director General under sub-section (*4*) of section 26 but prior to such time before the passing of an order under section 27 or section 28 as may be specified by regulations.

(*3*) The Commission may, after taking into consideration the nature, gravity and impact of the contraventions, agree to the proposal for settlement, on payment of such amount by the applicant or on such other terms and manner of implementation of settlement and monitoring as may be specified by regulations.

(*4*) While considering the proposal for settlement, the Commission shall provide an opportunity to the party concerned, the Director General, or any other party to submit their objections and suggestions, if any.

(*5*) If the Commission is of the opinion that the settlement offered under sub-section (*1*) is not appropriate in the circumstances or if the Commission and the party concerned do not reach an agreement on the terms of the settlement within such time as may be specified by regulations, it shall, by order, reject the settlement application and proceed with its inquiry under section 26.

(*6*) The procedure for conducting the settlement proceedings under this section shall be such as may be specified by regulations.

(*7*) No appeal shall lie under section 53B against any order passed by the Commission under this section.

(*8*) All settlement amounts, realised under this Act shall be credited to the Consolidated Fund of India.

Commitment.

48B. (*1*) Any enterprise, against whom any inquiry has been initiated under sub-section (*1*) of section 26 for contravention of sub-section (*4*) of section 3 or section 4, as the case may be, may submit an application in writing to the Commission, in such form and on payment of such fee as may be specified by regulations, offering commitments in respect of the alleged contraventions stated in the Commission's order under sub-section (*1*) of section 26.

(*2*) An offer for commitments under sub-section (*1*) may be submitted at any time after an order under sub-section (*1*) of section 26 has been passed by the Commission but within such time prior to the receipt by the party of the report of the Director General under sub-section (*4*) of section 26 as may be specified by regulations.

(*3*) The Commission may, after taking into consideration the nature, gravity and impact of the alleged contraventions and effectiveness of the proposed commitments, accept the commitments offered on such terms and the manner of implementation and monitoring as may be specified by regulations.

(*4*) While considering the proposal for commitment, the Commission shall provide an opportunity to the party concerned, the Director General, or any other party to submit their objections and suggestions, if any.

(*5*) If the Commission is of the opinion that the commitment offered under sub-section (*1*) is not appropriate in the circumstances or if the Commission and the party concerned do not reach an agreement on the terms of the commitment, it shall pass an order rejecting the commitment application and proceed with its inquiry under section 26 of the Act.

(*6*) The procedure for commitments offered under this section shall be such as may be specified by regulations.

(*7*) No appeal shall lie under section 53B against any order passed by the Commission under this section.

Revocation of the settlement or commitment order and penalty.

48C. If an applicant fails to comply with the order passed under section 48A or section 48B or it comes to the notice of the Commission that the applicant has not made full and true disclosure or there has been a material change in the facts, the order passed under section 48A or section 48B, as the case may be, shall stand revoked and withdrawn and such enterprise shall be liable to pay legal costs incurred by the Commission which may extend to rupees one crore and the Commission may restore or initiate the inquiry in respect of which the order under section 48A or section 48B was passed.'.

Amendment of section 49.

36. In section 49 of the principal Act, in sub-section (*3*), after the words "competition advocacy", the words "or culture" shall be inserted.

Amendment of section 51.

37. In section 51 of the principal Act, in sub-section (*1*), after clause (*d*), the following clause shall be inserted, namely:—

"(*e*) all sums received by the Commission from such other sources as may be decided upon by the Government.".

Amendment of section 53A.

38. In section 53A of the principal Act, in sub-section (*1*), in clause (*a*), for the words, brackets and figures "sub-sections (*2*) and (*6*) of section 26", the words, brackets, figures and letter "sub-section (*6*) of section 6, sub-sections (*2*), (*2A*), (*6*) and (*9*) of section 26" shall be substituted.

Amendment of section 53B.

39. In section 53B, in sub-section (*2*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that no appeal by a person, who is required to pay any amount in terms of an order of the Commission, shall be entertained by the Appellate Tribunal unless the appellant has deposited twenty-five per cent. of that amount in the manner as directed by the Appellate Tribunal.".

Amendment of section 53N.

40. In section 53N of the principal Act,—

(*a*) in sub-section (*1*), for the words, brackets, figures and letter "under sub-section (*2*) of section 53Q of the Act, and to pass an order for the recovery of compensation from any enterprise for any loss or damage shown to have been suffered, by the Central Government or a State Government or a local authority or any enterprise or any person as a result of any contravention of the provisions of Chapter II, having been committed by enterprise", the words, brackets, figures and letters "under sub-section (*2*) of section 53Q or the orders of the Supreme Court in an appeal against the findings of the Appellate Tribunal under section 53T or an order for settlement passed under section 48A, and to pass an order for the recovery of compensation from any enterprise for any loss or damage shown to have been suffered, by the Central Government or a State Government or a local authority or any enterprise or any person as a result of any contravention of the provisions of Chapter II, having been committed by enterprise or as a result of order of settlement passed by the Commission" shall be substituted;

(*b*) in sub-section (*2*), after the words "findings of the Commission", the words "or Appellate Tribunal or the Supreme Court, or an order for settlement" shall be inserted;

(*c*) in the *Explanation*,—

(*i*) in clause (*a*), after the words, brackets, figures and letter "sub-section (*1*) of section 53A", the words, figures and letter "or the Supreme Court on appeal under section 53T" shall be inserted;

(*ii*) in clause (*b*), after the words "or the Appellate Tribunal", the words "or the Supreme Court," shall be inserted.

41. In section 53Q of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:— Amendment of section 53Q.

"(*1*) Without prejudice to the provisions of this Act, if any person contravenes, without any reasonable ground, any order of the Appellate Tribunal, he shall be liable for contempt proceeding under section 53U.".

42. After section 59 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 59A.

2 of 1974. "59A. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any offence punishable under this Act, not being an offence punishable with imprisonment only or imprisonment and also with fine, may either before or after the institution of any proceeding, be compounded by the Appellate Tribunal or a court before which such proceeding is pending.". Compounding of certain offences.

43. In section 63 of the principal Act, in sub-section (*2*),— Amendment of section 63.

(*i*) clause (*a*) shall be re-lettered as clause (*ae*) thereof, and before clause (*ae*) as so re-lettered, the following clauses shall be inserted, namely:—

"(*a*) the value of the assets or turnover of the enterprise acquired, taken control of, merged or amalgamated in India under clause (*e*) of section 5;

(*ab*) the percentage of voting rights higher than twenty-six per cent. under sub-clause (*i*) of clause (*b*) of the *Explanation* to section 5;

(*ac*) the criteria of combinations under sub-section (*4*) of section 6;

(*ad*) the criteria under sub-section (*7*) of section 6;";

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

"(*mg*) the form of the publication of guidelines under sub-section (*5*) of section 64B;".

44. In section 64 of the principal Act, in sub-section (*2*),— Amendment of section 64.

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

"(*c*) the manner of determination of substantial business operations in India under clause (*d*) of section 5;

(*ca*) the form and fee for notice for combination under sub-section (*4*) of section 6;

(*cb*) the time and manner for filing notice of acquisition under clause (*a*) of section 6A;

(*cc*) the manner and circumstance in which the acquirer may exercise the ownership or beneficial right or interest in shares or convertible securities including voting right and receipt of dividends or any other distributions as an exception under clause (*b*) of section 6A;";

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

"(*fa*) other details to be indicated in the show-cause notice under sub-section (*9*) of section 26;

(*fb*) the manner of determining turnover or income under the *Explanation* to clause (*b*) of section 27;

(*fc*) the manner in which modification may be proposed by parties to the combination to the Commission under sub-section (*2*) of section 29A;";

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

"(*ga*) the lesser penalty to be imposed on producer, seller, distributor, trader or service provider under sub-section (*1*) of section 46;

(*gb*) the manner and time for withdrawal of application for lesser penalty under sub-section (*2*) of section 46;

(*gc*) the lesser penalty to be imposed on producer, seller, distributor, trader or service provider under sub-section (*4*) of section 46;

(*gd*) the manner of determining income under clause (*c*) of *Explanation* to section 48;

(*ge*) the form of application and fee under sub-section (*1*), the time under sub-section (*2*), the terms and manner of implementations and monitoring under sub-section (*3*) and the procedure for conducting settlement proceedings under sub-section (*6*) of section 48A;

(*gf*) the form of application and fee under sub-section (*1*), the time under sub-section (*2*), the terms and manner of implementations and monitoring under sub-section (*3*) and the procedure for commitments offered under sub-section (*6*) of section 48B;

(*gg*) the other details to be published along with draft regulations and the period for inviting public comments under clause (*a*) of section 64A;".

Insertion of new sections 64A and 64B.

45. After section 64 of the principal Act, the following sections shall be inserted, namely:—

Process of issuing regulations.

"64A. The Commission shall ensure transparency while making regulations under section 64, by—

(*a*) publishing draft regulations along with such other details as may be specified on its website and inviting public comments for a specified period prior to issuing regulations;

(*b*) publishing a general statement of its response to the public comments, not later than the date of notification of the regulations;

(*c*) periodically reviewing such regulations:

Provided that if the Commission is of the opinion that certain regulations are required to be made or existing regulations are required to be amended urgently in public interest or the subject matter of the regulation relates solely to the internal functioning of the Commission, it may make regulations or amend the existing regulations, as the case may be, without following the provisions stated in this section recording the reason, for doing so.

Commission to issue guidelines.

64B. (*1*) The Commission may publish guidelines on the provisions of this Act or the rules and regulations made thereunder either on a request made by a person or on its own motion.

(*2*) Guidelines issued under sub-section (*1*) shall not be construed as determination of any question of fact or law by the Commission, its Members or officers and shall not be binding on the Commission, its Members or officers.

(*3*) Without prejudice to anything contained in sub-section (*1*), the Commission shall publish guidelines as to the appropriate amount of any penalty for any contravention of provision of this Act.

(*4*) While imposing penalty under clause (*b*) of section 27 or under section 43A or section 48 for any contravention of provision of this Act, the Commission shall consider the guidelines under sub-section (*3*) and provide reasons in case of any divergence from such guidelines.

(*5*) The guidelines under sub-sections (*1*) and (*3*) shall be published in such form as may be prescribed.".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 3*rd August,* 2023/*Sravana* 12, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 3rd August, 2023 and is hereby published for general information:—

THE BIOLOGICAL DIVERSITY (AMENDMENT) ACT, 2023

No. 10 OF 2023

[3*rd August*, 2023.]

An Act further to amend the Biological Diversity Act, 2002.

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

Short title and commencement.

1. (*1*) This Act may be called the Biological Diversity (Amendment) Act, 2023.

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

Amendment of preamble.

18 of 2003.

2. In the Biological Diversity Act, 2002 (hereinafter referred to as the principal Act), in the preamble,—

(*a*) for the word "party", the word "Party" shall be substituted;

(*b*) for the words beginning with "AND WHEREAS it is considered necessary", and ending with "give effect to the said Convention", the following shall be substituted, namely:—

"AND WHEREAS India is a Party to the Nagoya Protocol on access to genetic resources and the fair and equitable sharing of benefits arising from their utilisation to the convention on Biological Diversity which was adopted on the 29th October, 2010 in Nagoya, Japan;

AND WHEREAS it is considered necessary to provide for conservation, sustainable utilisation, fair and equitable sharing of the benefits arising out of utilisation of biological resources and also to give effect to the said Convention.".

Amendment of section 2.

3. In section 2 of the principal Act,—

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

'(*a*) "access" means collecting, procuring or possessing any biological resource occurring in or obtained from India or traditional knowledge associated thereto, for the purposes of research or bio-survey or commercial utilisation;

(*aa*) "benefit claimers" means the conservers of biological resources, their by-products, creators or holders of traditional knowledge associated thereto (excluding codified traditional knowledge only for Indians) and information relating to the use of such biological resources, innovations and practices associated with such use and application;';

(*ii*) in clause (*b*), after the words "biological diversity", the words 'or "biodiversity" ' shall be inserted;

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

'(*c*) "biological resources" include plants, animals, micro-organisms or parts of their genetic material and derivatives (excluding value added products), with actual or potential use or value for humanity, but does not include human genetic material;';

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

'(*ea*) "codified traditional knowledge" means the knowledge derived from authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940;'; 23 of 1940.

(*v*) after clause (*f*), the following clause shall be inserted, namely:—

'(*fa*) "derivative" means a naturally occurring biochemical compound or metabolism of biological resources, even if it does not contain functional units of heredity;';

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

'(*ga*) "folk variety" means a cultivated variety of plant that was developed, grown and exchanged informally among farmers;

(*gb*) "India" means the territory of India as referred to in Article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as refferred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976, and the air space above its territory; 80 of 1976.

(*gc*) "landrace" means primitive cultivar that was grown by ancient farmers and their successors;';

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

'(*ia*) "Member-Secretary" means the full time Secretary of the National Biodiversity Authority, or of the State Biodiversity Board, as the case may be;'.

Amendment of heading of Chapter II.

4. In Chapter II of the principal Act, in the Chapter heading, for the word "DIVERSITY", the word "RESOURCES" shall be substituted.

Amendment of section 3.

5. In section 3 of the principal Act, in sub-section (*2*), in clause (*c*), for sub-clause (*ii*), the following sub-clause shall be substituted, namely:—

"(*ii*) incorporated or registered in India under any law for the time being in force, which is controlled by a foreigner within the meaning of clause (*27*) of section 2 of the Companies Act, 2013.".

18 of 2013.

Amendment of section 4.

6. For section 4 of the principal Act, the following section shall be substituted, namely:—

Results of research not to be transferred to certain persons without approval of National Biodiversity Authority.

"4. No person or entity shall share or transfer any result of the research on any biological resource occurring in, or obtained or accessed from, India or traditional knowledge associated thereto, for monetary consideration or otherwise, to a person or body corporate referred to in sub-section (*2*) of section 3, without the prior written approval of the National Biodiversity Authority, except the codified traditional knowledge which is only for Indians:

Provided that the provisions of this section shall not apply if publication of research papers or dissemination of knowledge in any seminar or workshop involving financial benefit is as per the guidelines issued by the Central Government:

Provided further that where the results of research are used for further research, then, the registration with the National Biodiversity Authority shall be necessary:

Provided also that if the results of research are used for commercial utilisation or for obtaining any intellectual property rights, within or outside India, prior approval of the National Biodiversity Authority shall be required to be taken in accordance with the provisions of this Act.".

Amendment of section 5.

7. In section 5 of the principal Act,—

(*i*) in the marginal heading, for the words and figures "Sections 3 and 4", the words "Certain provisions" shall be substituted;

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

"(*1*) The provisions of section 3 shall not apply to collaborative research projects involving transfer or exchange of biological resource or traditional knowledge associated thereto between institutions, including Government sponsored institutions of India, and such institutions in other countries, if such collaborative research projects satisfy the conditions specified in sub-section (*3*).".

Amendment of section 6.

8. In section 6 of the principal Act,—

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

"(*1*) Any person or entity covered under sub-section (*2*) of section 3 applying for an intellectual property right, by whatever name called, in or outside

India, for any invention based on any research or information on a biological resource which is accessed from India, including those deposited in repositories outside India, or traditional knowledge associated thereto, shall obtain prior approval of the National Biodiversity Authority before grant of such intellectual property rights.

(*1A*) Any person covered under section 7 applying for any intellectual property right, by whatever name called, in or outside India, for any invention based on any research or information on a biological resource which is accessed from India, including those deposited in repositories outside India, or traditional knowledge associated thereto, shall register with the National Biodiversity Authority before grant of such intellectual property rights.

(*1B*) Any person covered under section 7 who has obtained intellectual property right, by whatever name called, in or outside India, for any invention based on any research or information on a biological resource which is accessed from India, including those deposited in repositories outside India, or traditional knowledge associated thereto, shall obtain prior approval of the National Biodivesity Authority at the time of commercialisation.".

(*b*) in sub-section (*3*), the words "enacted by the Parliament" shall be omitted.

Substitution of new section for section 7.

9. For section 7 of the principal Act, the following section shall be substituted, namely:—

Prior intimation to State Biodiversity Board for accessing biological resource for certain purposes.

"7. (*1*) No person, other than the person covered under sub-section (*2*) of section 3, shall access any biological resource and its associated knowledge for commercial utilisation, without giving prior intimation to the concerned State Biodiversity Board, but such access shall be subject to the provisions of clause (*b*) of section 23 and sub-section (*2*) of section 24:

Provided that the provisions of this section shall not apply to the codified traditional knowledge, cultivated medicinal plants and its products, local people and communities of the area, including growers and cultivators of biodiversity and to *vaids, hakims* and registered AYUSH practitioners only who have been practicing indigenous medicines, including Indian systems of medicine as profession for sustenance and livelihood.

(*2*) In the case of cultivated medicinal plants, the exemption under sub-section (*1*) shall be available only if a certificate of origin is obtained from the Biodiversity Management Committee in such manner as may be prescribed.

(*3*) The Biodiversity Management Committee shall, on the basis of entries made in such books, maintained in such manner, issue the certificate of origin under sub-section (*2*) in such manner as may be prescribed.".

Amendment of section 8.

10. In section 8 of the principal Act,—

(*a*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The Head office of the National Biodiversity Authority shall be at Chennai and the Central Government may, by notification in the Official Gazette, establish regional offices in other places in India.";

(*b*) in sub-section (*4*),—

(*i*) for clauses (*a*), (*b*) and (*c*), the following clauses shall be substituted, namely:—

"(*a*) a Chairperson, who shall be an eminent person having adequate knowledge, expertise and experience in the conservation and sustainable use of biological diversity and in matters relating to fair and equitable sharing of benefits, to be appointed by the Central Government;

(*b*) sixteen *ex officio* members to be appointed by the Central Government, representing the Ministries dealing with—

(*i*) Agricultural Research and Education;

(*ii*) Agriculture and Farmers Welfare;

(*iii*) Ayurveda, Unani, Siddha, Sowa Rigpa, Yoga and Naturopathy and Homoeopathy;

(*iv*) Biotechnology;

(*v*) Environment and Climate Change;

(*vi*) Forests and Wildlife;

(*vii*) Indian Council of Forestry Research and Education;

(*viii*) Earth Sciences;

(*ix*) Pachayati Raj;

(*x*) Science and Technology;

(*xi*) Scientific and Industrial Research;

(*xii*) Tribal Affairs;

(*c*) four representatives from State Biodiversity Boards on rotational basis;";

(*ii*) in clause (*d*),—

(*A*) for the word "specialists", the words "experts including legal experts" shall be substituted;

(*B*) for the word "equitable", the words "fair and equitable" shall be substituted;

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

"(*e*) a Member-Secretary, who shall have experience in matters relating to biodiversity conservation, to be appointed by the Central Government.".

Amendment of section 9.

11. In section 9 of the principal Act,—

(*a*) in the marginal heading, for the words "Chairperson and members", the words "Chairperson, members and Member-Secretary" shall be substituted;

(*b*) after the words "National Biodiversity Authority", the words "and of Member-Secretary" shall be inserted.

Insertion of new section 10A.

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

Member-Secretary.

"10A. (*1*) The Member-Secretary shall be the chief coordinating officer and the convener of the National Biodiversity Authority and shall assist that Authority in the discharge of its functions under this Act.

(*2*) The Member-Secretary shall perform such other functions as may be prescribed.".

Amendment of section 13.

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

"(*2*) The National Biodiversity Authority may also constitute such number of committees as it deems fit for the efficient discharge of its duties and performance of its functions under this Act.".

Amendment of section 15.

14. In section 15 of the principal Act,—

(*i*) after the words "signature of the Chairperson", the words "or Member-Secretary" shall be inserted;

(*ii*) for the words "signature of an officer", the words "signature of Member-Secretary or an officer" shall be substituted.

Amendment of section 16.

15. In section 16 of the principal Act, after the words "delegate to any member", the words "or Member-Secretary" shall be inserted.

Amendment of section 18.

16. In section 18 of the principal Act,—

(*a*) for sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely:—

"(*1*) The National Biodiversity Authority shall, with the approval of the Central Government, make regulations to provide for access to biological resources and traditional knowledge associated thereto, and for determination of fair and equitable sharing of benefits.

(*2*) It shall be the duty of the National Biodiversity Authority to regulate any activity referred to in sections 3, 4 and 6 by granting or rejecting approvals.";

(*b*) in sub-section (*3*),—

(*i*) in clause (*a*), for the word "equitable", the words "fair and equitable" shall be substituted;

(*ii*) in clause (*b*), for the words "heritage sites", the words "biodiversity heritage sites" shall be substituted;

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

"(*ba*) advise the State Biodiversity Boards on any matter relating to the implementation of the Act;";

(*c*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The National Biodiversity Authority may, on behalf of the Central Government, take any measures necessary to oppose the grant of intellectual property rights in any country outside India on any biological resource which is found in or brought from India, including those deposited in repositories outside India, or traditional knowledge associated thereto accessed.".

Amendment of section 19.

17. In section 19 of the principal Act,—

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

"(*2*) Any person referred to in sub-section (*2*) of section 3 who intends to apply for a patent or any other form of intellectual property rights, whether in India or outside India, referred to in sub-section (*1*) of section 6, may make an application to the National Biodiversity Authority in such form, on payment of such fee, and in such manner, as may be prescribed.

(*2A*) Any person referred to in sub-section (*1A*) of section 6 shall register with the National Biodiversity Authority at the time of making application under sub-section (*2*), and persons referred to in sub-section (*1B*) of section 6 shall obtain prior approval from the National Biodiversity Authority at the time of commercialisation.";

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

"(*3A*) The National Biodiversity Authority shall, while granting approval under this section, determine the benefit sharing in such manner as may be specified by regulations made in this behalf:

Provided that if the National Biodiversity Authority is of the opinion that such an activity is detrimental or contrary to the objectives of conservation and sustainable use of biodiversity or fair and equitable sharing of benefits arising out of such activity, it may, by order, for reasons to be recorded in writing, prohibit or restrict any such activity:

Provided further that no such order for rejection shall be made without giving an opportunity of being heard to the person concerned.";

(*c*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The National Biodiversity Authority shall place in public domain details of every approval granted or rejected under this section.".

Amendment of section 20.

18. In section 20 of the principal Act,—

(*i*) in the marginal heading, for the words "biological resource or knowledge", the words "results of research" shall be substituted;

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

"(*1*) Any person or entity who intends to transfer the results of any research on biological resources, which are found in or brought from India, including those deposited in repositories outside India or traditional knowledge associated thereto, to persons referred to under sub-section (*2*) of section 3 for monetary consideration or otherwise, he shall make an application to the National Biodiversity Authority in such form, and on payment of such fee, as may be prescribed.";

(*iii*) in sub-section (*2*), for the words "any biological resource or knowledge associated thereto", the words "the results of research" shall be substituted;

(*iv*) for sub-sections (*3*) and (*4*), the following sub-sections shall be substituted, namely:—

"(*3*) On receipt of an application under sub-section (*2*), the National Biodiversity Authority may, after making such enquiries, as it deems fit, by order, grant approval, subject to such terms and conditions, as it may deem fit, including benefit sharing or otherwise, as per the guidelines or for reasons to be recorded in writing, or reject the application:

Provided that no such order for rejection shall be made without giving an opportunity of being heard to the person concerned.

(*4*) The National Biodiversity Authority shall place in public domain the details of every approval granted or rejected under this section.".

Amendment of section 21.

19. In section 21 of the principal Act,—

(*a*) in the marginal heading, for the word "equitable", the words "fair and equitable" shall be substituted;

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

"(*1*) The National Biodiversity Authority shall, while determining benefit sharing for the approval granted under this Act, ensure that the terms and conditions subject to which the approval is granted secures fair and equitable sharing of benefits arising out of the use of accessed biological resources, their derivatives, innovations and practices associated with their use and applications

and knowledge relating thereto in accordance with mutually agreed terms and conditions between the person applying for such approval, and the Biodiversity Management Commitee represented by the National Biodiversity Authority.".

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

"Provided that where biological resource or associated knowledge was a result of access from an individual or group of individuals or organisations, the National Biodiversity Authority may direct that the amount shall be paid directly to such benefit claimer or organisation in accordance with the terms of any agreement and in such manner as it deems fit.".

Amendment of section 22.

20. In section 22 of the principal Act,—

(*i*) in sub-section (*2*), in the proviso, after the words " group of persons", the words "or body" shall be inserted;

(*ii*) in sub-section (*4*), for clauses (*a*), (*b*) and (*c*), the following clauses shall be substituted, namely:—

"(*a*) a Chairperson, who shall be an eminent person having adequate knowledge, expertise and experience in the conservation and sustainable use of biological diversity and in matters relating to fair and equitable sharing of benefits, to be appointed by the State Government;

(*b*) not more than seven *ex officio* members to be appointed by the State Government to represent the concerned departments of the State Government, including departments dealing Panchayati Raj and tribal affiairs;

(*c*) not more than five non-official members to be appointed from amongst experts, including legal experts, scientists having special knowledge, expertise and work experience in matters relating to conservation of biological diversity, sustainable use of biological resources and fair and equitable sharing of benefits arising out of the use of biological resources.".

Amendment of section 23.

21. In section 23 of the principal Act, for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) advise the State Government on matters relating to the conservation of biodiversity, sustainble use of its components and fair and equitable sharing of benefits arising out of the utilisation of biological resources or traditional knowledge associated thereto, in conformity with the regulations or guidelines if any, issued by the Central Government or the National Biodiversity Authority;

(*b*) regulate any activity referred to in section 7 by granting or rejecting approvals;

(*ba*) determine the fair and equitable sharing of benefits as provided under the regulations made in this behalf by the National Biodiversity Authority while granting approvals;".

Amendment of section 24.

22. In section 24 of the principapal Act,—

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

"(*1*) Any person other than the person referred to in sub-section (*2*) of section 3, intending to undertake any activity covered under section 7, shall give prior intimation to the State Biodiversity Board, in such form as may be prescribed by the State Government.";

(*b*) for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

"(*2*) If the State Biodiversity Board is of the opinion that such activity is detrimental or contrary to the objectives of conservation and sustainable use of

biodiversity of fair and equitable sharing of benefits arising out of such activity, it may by order, restrict or reject such activity:

Provided that no such order or rejection shall be made without giving an opportunity of being heard to the person concerned.

(*3*) The State Biodiversity Board shall place in public domain the details of every approval granted or rejected under this section.".

Amendment of section 27.

23. In section 27 of the principal Act,—

(*i*) in sub-section (*1*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) all sums including charges and benefit sharing amount received by the National Biodiversity Authority;";

(*ii*) in sub-section (*2*),—

(*A*) in the opening portion, for the word "applied", the word "utilised" shall be substituted;

(*B*) for clauses (*b*) and (*c*), the following clauses shall be substituted, namely:—

"(*b*) conservation, promotion and sustainable use of biological resources;

(*c*) socio-economic development of areas from where such biological resources or traditional knowledge associated thereto have been accessed in consultation with the Biodiversity Management Committee:

Provided that when it is not possible to identify the area from where the biological resources or traditional knowledge associated thereto have been accessed, the fund shall be utilised for socio-economic development of the area where such biological resources occur;

(*d*) activities to meet the purposes of the Act.".

Amendment of section 32.

24. In section 32 of the principal Act,—

(*i*) in sub-section (*1*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) all sums including charges and benefit sharing amount received by the State Biodiversity Board and from such other sources as may be decided by the State Government;";

(*ii*) in sub-section (*2*),—

(*A*) in the opening portion, for the word "applied", the word "utilised" shall be substituted;

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

"(*aa*) channelling benefits to the benefit claimers;";

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

"(*c*) conservation, promotion and sustainable use of biological resources;";

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

"(*d*) socio-economic development of areas from where such biological resources or traditional knowledge associated thereto have been accessed in consultation with the Biodiversity Management Committee or local body concerned:

Provided that when it is not possible to identify the area from where the biological resources or associated knowledge have been accessed, the fund shall be utilised for socio-economic development of the area where such biological resources occur;";

(*E*) for clause (*e*), the following clauses shall be substituted, namely:—

"(*e*) making grants or loans to the Biodiversity Management Committees;

(*f*) the activities to meet the purposes of the Act.".

Amendment of section 36.

25. In section 36 of the principal Act,—

(*i*) for the marginal heading, the following shall be substituted, namely:—

"Central Government to develop national strategies and plans for conservation, promotion and sustainable use of biological diversity.";

(*ii*) in sub-section (*1*),—

(*a*) after the words "The Central Government shall", the words "in consultation with the State Government and Union territories", shall be inserted;

(*b*) for the words "conservation of biological resources, incentives", the words "conservation of biological resources, including cultivars, folk varieties and landraces, incentives" shall be substituted;

(*iii*) in sub-section (*3*), for the words "sectoral or cross-sectoral plans, programmes and policies", the words "sectoral policies or cross-sectoral plans and programmes" shall be substituted;

(*iv*) after sub-section (*5*) and before the *Explanation,* the following sub-section shall be inserted, namely:—

"(*6*) The Central Government shall involve the National Biodiversity Authority or State Biodiversity Boards to undertake measures for conservation and sustainable use of biological diversity or traditional knowledge associated thereto.".

Insertion of new sections 36A and 36B.

26. After section 36 of the principal Act, the following sections shall be inserted, namely:—

Measures to be taken by National Biodiversity Authority.

"36A. The Central Government may authorise National Biodiversity Authority or any other organisation to take any measure necessary to monitor and regulate within the territory of India, the access and utilisation of biological resources obtained from a foreign country in order to meet the international obligations to which India is a signatory.

State Government to develop strategies and plans for conservation and sustainable use of biological diversity.

"36B. (*1*) The State Government shall develop strategies, plans, programmes for the conservation and promotion and sustainable use of biological diversity, including measures for indentification and monitoring of areas rich in biological resources, promotion of *in situ,* and *ex situ,* conservation of biological resources, including cultivars, folk varieties and landraces, incentives for research, training and public education to increase awareness with respect to biodiversity, in conformity with the national strategies, plans and programmes.

(*2*) The State Government shall, as far as practicable, wherever it deems appropriate, integrate the conservation, promotion and sustainable use of biological diversity into relevant sectoral policies or cross-sectoral plans and programmes.".

Amendment of section 37.

27. In section 37 of the principal Act,—

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

"(*1*) Without prejudice to any other law for the time being in force, based on the recommendations of the State Biodiversity Board, the State Government may, from time to time, notify in the Official Gazette, areas of biodiversity importance as biodiversity heritage sites under this Act:

Provided that the State Biodiversity Board shall consult the local body and the Biodiversity Management Committee concerned before making such recommendations.";

(*b*) in sub-section (*2*), for the words "heritage sites", the words "biodiversity heritage sites" shall be substituted.

Amendment of section 38.

28. In section 38 of the principal Act, the following provisos shall be inserted, namely:—

"Provided that the Central Government may delegate such power to the State Government:

Provided further that where such power is delegated to the State Government, it shall consult the National Biodiversity Authority before issuing any such notification.".

Substitution of new section for section 40.

29. For section 40 of the principal Act, the following section shall be substituted, namely:—

Provisions of this Act not to apply in certain cases.

"40. Notwithstanding anything contained in this Act, the Central Government may, in consultation with the National Biodiversity Authority, by notification in the Official Gazette, declare that all or any of the provisions of this Act shall not apply to biological resources when normally traded as commodities or to the items derived from them, including agricultural wastes, as notified and cultivated medicinal plants and their products for entities covered under section 7, registered as per the regulations made or as prescribed:

Provided that no exemption shall be made for the activities referred to in sub-sections (*1*) and (*2*) of section 6.".

Amendment of section 41.

30. In section 41 of the principal Act,—

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

"(*1*) Every local body at the Gram Panchayat level in the rural areas and at the Nagar Panchayat or Municipal Committee at Municipal Corporation level in the urban areas shall constitute a Biodiversity Management Committee (by whatever name called) within its area for the purpose of promoting conservation, sustainable use and documentation of biological diversity including preservation of habitats, conservation of landraces, folk varieties, farmers' varieties, and cultivars, domesticated stocks and breeds of animals, living things in water bodies and microorganisms and chronicling of knowledge relating to biological diversity:

Provided that the State Government may constitute Biodiversity Management Committees at the intermediate or district Panchayat level for achieving the objectives of the Act.

(*1A*) The functions of Biodiversity Management Committee so constituted shall include conservation, sustainable use and documentation of biological diversity, including conservation of habitats, landraces, folk varieties, cultivars, domesticated breeds of animals, and microorganisms, and chronicling of traditional knowledge associated thereto relating to biological diversity.

(*1B*) The composition of the Biodiversity Management Committee shall be such as may be prescribed by the State Government:

Provided that the number of members of the said Committee shall not be less than seven and not exceeding eleven.";

(*b*) in sub-section (*2*), for the words " and knowledge associated with such resources", the words "or traditional knowledge associated thereto" shall be substituted;

(*c*) the following *Explanation* shall be inserted, namely:—

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

(*a*) "cultivar" means a veriety of plant that has originated and persisted under cultivation or was specifically bred for the purpose of cultivation;

(*b*) "folk variety" means a cultivated variety of plant that was developed, grown and exchanged informally among farmers;

(*c*) "landrace" means primitive cultivar that was grown by ancient farmers and their successors;

(*d*) "farmers' variety" means a veriety which—

(*i*) has been traditionally cultivated and evolved by the farmers in their field; or

(*ii*) is a wild relative or landrace of a veriety about which the farmers possess the common knowledge.'.

Amendment of section 43.

31. In section 43 of the principal Act, in sub-section (*1*), for clause (*e*), the following clause shall be substituted, namely:—

"(*e*) benefit sharing amount and all other sums received by the Local Biodiversity Fund from such other sources as may be decided by the State Government.".

Substitution of new section for section 44.

32. For section 44 of the principal Act, the following section shall be substiututed, namely:—

Application of Local Biodiversity Fund.

"44. (*1*) The Local Biodiversity Fund shall be utilised in accordance with the regulations and the guidelines made in this behalf, for—

(*a*) the conservation and promotion of biodiversity including restoration of areas falling within the jurisdiction of concerned local body;

(*b*) the socio-economic development of the community without compromising the conservation concerns; and

(*c*) the administrative expenses of the Biodiversity Management Committee.

(*2*) The Fund shall be utilised in such manner as may be prescribed by the State Government.".

Substitution of new section for section 45.

33. For section 45 of the principal Act, the following section shall be substituted, namely:—

Annual statement of Biodiversity Management Committees.

"45. The custodian of the Local Biodiversity Fund shall prepare, in such form and during each financial year at such time as may be prescribed by the State Government, its annual statement giving a full account of its activities during the previous financial year, and submit the same to the local body concerned with a copy to the State Biodiversity Board.".

34. For section 46 of the prinicpal Act, the following section shall be substituted, namely:— Substitution of new section for section 46.

"46. (*1*) The Biodiversity Management Committee shall maintain the accounts which shall be audited in such manner as may be prescribed by the State Government. Audit of accounts of Biodiversity Management Committees.

(*2*) The Biodiversity Management Committee shall furnish to the local body concerned and to the State Biodiversity Board, before such date as may be prescribed by the State Government, its audited copy of accounts together with auditor's report thereon.".

35. In section 50 of the principal Act, in the marginal heading, the words "between the State Biodiversity Board" shall be omitted. Amendment of section 50.

36. In section 52 of the principl Act, in sub-section (*1*), for the words "benefit sharing or order", the words "fair and equitable sharing of benefits or order or direction" shall be substituted. Amendment of section 52.

37. In section 53 of the principal Act,— Amendment of section 53.

(*i*) for the words "benefit sharing", the words "fair and equitable sharing of benefits" shall be substituted;

(*ii*) after the words "order made by the High Court", the words "or the National Green Tribunal" shall be inserted;

(*iii*) after the words "Registrar of the High Court", the words "or the Registrar of the National Green Tribunal" shall be inserted;

(*iv*) in the *Explanation,* after the words "group of persons", wherever they occur, the words "or body" shall be substituted.

38. For section 55 of the principal Act, the following sections shall be substituted, namely:— Substitution of new sections 55, 55A and 55B for section 55.

"55. If any person or entity covered under sub-section (*2*) of section 3 or section 7 contravenes or attempts to contravene or abets the contravention of the provisions of section 3 or section 4 or section 6 or section 7, such person shall be liable to pay penalty which shall not be less than one lakh rupees, but which may extend to fifty lakh rupees, but where the damage caused exceeds the amount of penalty, such penalty shall be commensurate with the damage caused, and in case, the failure or contravention continues, an additional penalty may be imposed, which shall not exceed one crore rupees and such penalty shall be decided by the adjudicating officer appointed under section 55A. Penalties.

55A. (*1*) For the purposes of determining the penalities under section 55, the Central Government may appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the State Government to be the adjudicating officer, to hold inquiry in the prescribed manner and to impose the penalty so determined: Adjudication of penalties.

Provided that the Central Government may appoint as many adjudicating officers as may be required.

(*2*) While holding an inquiry, the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry

and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of section 3 or section 4 or section 6 or section 7, he may impose such penalty as he thinks fit in accordance the provisions of section 55:

Provided that no such penalty shall be imposed without giving the person concerned an opportunity of being heard in the matter.

(*3*) Any person aggrieved by the order made by the adjudicating officer under sub-section (*2*) may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010. 19 of 2010.

(*4*) Every appeal under sub-section (*3*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person.

(*5*) The National Green Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against.

Power to enter, inspect, survey, etc.

55B. Any authority or officer empowered by the Central Government may, for the purposes of carrying out inspection, survey or any such activity, have all or any of the following powers, namely:—

(*a*) the power to enter upon any land, vehicle, or premises and to inspect, investigate, survey and collect information and make a map of the same and seize the materials and records;

(*b*) the powers of a civil court to compel the attendance of anyone, including witnesses and production of documents and materials objects;

(*c*) the power to issue a search-warrant;

(*d*) the power to hold an inquiry and in the course of such inquiry, receive and record evidence;

(*e*) such other power as may be prescribed.".

Omission of section 58.

39. Section 58 of the principal Act shall be omitted.

Insertion of new section 59A.

40. After section 59 of the principal Act, the following section shall be inserted, namely:—

Act not to apply to certain persons.

"59A. The provision of this Act shall not apply to any person who has been given any approval or granted any right under any law relating to protection of plant varieties enacted by Parliament to the extent that such approvals or rights given under that Act does not require similar approval under this Act.".

Amendment of section 61.

41. In section 61 of the principal Act,—

(*a*) in the opening portion, for the word "complaint", the words "written complaint" shall be substituted;

(*b*) in clause (*b*), for the words "any benefit claimer", the words "any person or a benefit claimer" shall be substituted.

Amendment of section 62.

42. In section 62 of the principal Act, in sub-section (*2*),—

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

"(*a*) the manner of obtaining the certificate of origin under sub-section (*2*) of section 7;

(*aa*) the books on the basis of which the certificate of origin to be issued, the manner of maintaining such books and the manner of issuing such certificate under sub-section (*3*) of section 7;

(*ab*) the terms and conditions of service of the Chairperson, Member-Secretary and other members under section 9;";

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

"(*ba*) the other functions to be performed by the Member-Secretary;";

(*iii*) in clause (*e*), after the word "application", the word "and payment of fees" shall be inserted;

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

"(*ea*) form of application and payment of fees under sub-section (*1*) of section 20;";

(*v*) after clause (*j*), the following clauses shall be inserted, namely:—

"(*ja*) the manner of holding inquiry by the adjudicating officer under section 55A;

(*jb*) the other power under clause (*e*) of section 55B;".

43. In section 63 of the principal Act, in sub-section (*2*),— Amendment of section 63.

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

"(*ea*) the composition of the Biodiversity Management Committee under sub-section (*1B*) of section 41;";

(*ii)* in clause (*f*), for the word "applied", the word "utilised" shall be substituted;

(*iii*) in clause (*g*), for the words "annual report", the words "annual statement" shall be substituted.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

———

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 3*rd August,* 2023/*Sravana* 12, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 3rd August, 2023 and is hereby published for general information:—

THE MULTI-STATE CO-OPERATIVE SOCIETIES (AMENDMENT) ACT, 2023

No. 11 of 2023

[3*rd August*, 2023.]

An Act further to amend the Multi-State Co-operative Societies Act, 2002.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Multi-State Co-operative Societies (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 3.

39 of 2002.

2. In section 3 of the Multi-State Co-operative Societies Act, 2002 (hereinafter referred to as the principal Act),—

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

'(*aa*) "Authority" means the Co-operative Election Authority established under sub-section (*1*) of section 45;';

(*ii*) in clause (*d*), for the words, brackets and figures "under sub-section (*1*) of section 4", the words, brackets, letters and figures "as per clause (*f*) of article 243ZH of the Constitution read with sub-section (*1*) of section 4" shall be substituted;

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

'(*fa*) "Co-operative Ombudsman" means the Ombudsman appointed by the Central Government under section 85A;';

(*iv*) clause (*i*), shall be omitted;

(*v*) after clause (*k*), the following clause shall be inserted, namely:—

'(*ka*) "financial year", in relation to any multi-State co-operative society or class of such societies, means the year ending on the 31st day of March of the year and where the accounts of such society or class of such societies are, with the previous sanction of the Central Registrar, balanced on any other day, the year ending on such day;';

(*vi*) in clause (*s*), after the words "Official Gazette", the words "and the expression 'notified' with its cognate meanings and grammatical variations shall be construed accordingly" shall be inserted.

Amendment of section 7.

3. In section 7 of the principal Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

"(*2*) Without prejudice to the provisions of sub-section (*1*), the Central Registrar may register a multi-State co-operative society if the aggregate value of the paid-up capital and provision of reserves along with liquidity, exposure and other prudential norms specified in bye-laws of the proposed multi-State co-operative society in the business of thrift and credit are in accordance with such guidelines as may be prescribed:

Provided that the multi-State co-operative societies registered before the commencement of the Multi-State Co-operative Societies (Amendment) Act, 2023 shall meet such norms within a period of five years from the date of commencement of the said Act:

Provided further that if the liquidity, exposure, prudential and other parameters of the multi-State credit society do not meet such norms within the period mentioned above, the Central Registrar shall have powers to issue such directions as it deems appropriate to such society to take relevant action:

Provided also that in the case of multi-State co-operative bank, the aggregate value of the paid-up capital and provision of reserves along with liquidity norms provided in the bye-laws shall be such as may be laid down by the Reserve Bank from time to time.

(*3*) The application for registration shall be disposed of by the Central Registrar within a period of three months from the date of receipt of such application by him:

Provided that the Central Registrar may, for rectification of mistakes, if any, in the application, extend the period of three months with such further period, for reasons to be recorded in writing, not exceeding two months on the request of the applicant.

(*4*) Where the Central Registrar refuses to register a multi-State co-operative society, he shall communicate the order of such refusal stating therein the reasons for such refusal, to the applicant within the period specified in sub-section (*3*):

Provided that no order of refusal shall be made, unless the applicant has been given an opportunity of being heard:

Provided further that if the application for registration is not disposed of within the period specified in sub-section (*3*) or the Central Registrar fails to communicate the order of refusal within the said period, the application shall be deemed to have been accepted for registration and the Central Registrar shall issue the registration certificate in accordance with the provisions of this Act and the rules made thereunder.".

Amendment of section 10.

4. In section 10 of the principal Act, in sub-section (*2*), in clause (*a*), for the word "address", the words and brackets "address, including e-mail address" shall be substituted.

Amendment of section 14.

5. In section 14 of the principal Act,—

(*i*) for the marginal heading "Change of address", the marginal heading "Address" shall be substituted;

(*ii*) for the word "address", the words "address, including e-mail address," shall be substituted.

Amendment of section 17.

6. In section 17 of the principal Act, after sub-section (*9*), the following sub-section shall be inserted, namely:—

"(*10*) Any co-operative society may, by a resolution passed by majority of not less than two-thirds of the members present and voting at a general meeting of such society, decide to merge into an existing multi-State co-operative society:

Provided that such resolution shall be subject to the provisions of the respective State Co-operative Societies Act for the time being in force under which such co-operative society is registered.".

Amendment of section 19.

7. In section 19 of the principal Act, in the *Explanation*, in clause (*a*),—

(*i*) in sub-clause (*ii*), the word "or" occurring at the end shall be omitted;

(*ii*) sub-clause (*iii*) shall be omitted.

Amendment of section 22.

8. In section 22 of the principal Act, in sub-section (*5*), for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) the co-operative society shall be deemed to have been de-registered under the law relating to such co-operative society for the time being in force in that State, from the date of the certificate as issued by the Central Registrar and forwarded to such co-operative society, along with a copy of the registered amendment under sub-section (*3*).".

Amendment of section 26.

9. In section 26 of the principal Act,—

(*i*) in the proviso, the words "be entitled to subscribe the shares of such society or" shall be omitted;

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

"Provided further that nominal or associate member can be issued non-voting shares which may not confer any interest in the management of the multi-State co-operative society including right to vote, to be elected as a director of the board or participate in the general body meetings:

Provided also that in case of multi-State co-operative bank, such shares shall be issued in accordance with the instructions issued by the Reserve Bank from time to time.".

Amendment of section 28.

10. In section 28 of the principal Act, for the words "to the society in respect of membership,", the words "of all dues to the multi-State co-operative society including the payment in respect of membership or has availed such minimum level of product or services as specified in the bye-laws," shall be substituted.

Amendment of section 29.

11. In section 29 of the principal Act, for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) he fails to use the minimum level of the products or services as specified in the bye-laws for two consecutive years; or".

Amendment of section 30.

12. In section 30 of the principal Act, in sub-section (*2*), for the words "one year", the words "three years" shall be substituted.

Substitution of new section for section 35.

13. For section 35 of the principal Act, the following section shall be substituted, namely:—

Redemption of shares.

"35. (*1*) The shares of the authorities referred to in clauses (*c*) and (*d*) of sub-section (*1*) of section 25, held in multi-State co-operative societies,—

(*a*) shall not be redeemed without the prior approval of such authorities; and

(*b*) may be redeemed in such manner as may be agreed upon between the multi-State co-operative society and such authorities.

(*2*) The shares held in a multi-State co-operative society by any of the authorities referred to in clauses (*e*) to (*g*) of sub-section (*1*) of section 25, shall be redeemed in accordance with the bye-laws of such multi-State co-operative society and in case, where the bye-laws do not contain any provision, in such manner as may be agreed upon between the multi-State co-operative society and such authorities.

(*3*) The redemption of shares referred to in sub-sections (*1*) and (*2*), shall be on the face value of shares.".

Amendment of section 39.

14. In section 39 of the principal Act, in sub-section (*1*), after clause (*o*), the following clause shall be inserted, namely:—

"(*p*) appointment of auditor.".

Amendment of section 41.

15. In section 41 of the principal Act, for sub-section (*3*), the following sub-sections shall be substituted, namely:—

'(*3*) The board shall consist of such number of directors not exceeding twenty-one, as may be specified by the bye-laws, out of which one member shall be Scheduled Caste or Scheduled Tribe and two shall be women in the board of multi-State co-operative society consisting of individuals and having members from such class or category of persons:

Provided that the board may co-opt as members of the board having experience in the field of banking, management, co-operative management and finance or specialisation in any other field relating to the objects and activities undertaken by such multi-State co-operative society:

Provided further that the number of such co-opted members shall not exceed two in addition to twenty-one directors specified in this sub-section.

(*4*) The co-opted directors referred to in sub-section (*3*) shall not have the right to vote in any election of the office bearers or be eligible to be elected as office bearers of the board.

(*5*) The functional directors in a multi-State co-operative society shall also be the members of the board and such directors shall be excluded for the purpose of counting the total number of directors specified in sub-section (*3*).

(*6*) No director of a multi-State co-operative society shall, as a director, be present in the discussion of, or vote on, any contract or arrangement entered into, or to be entered into, by or on behalf of such society, if he or his relative is directly or indirectly concerned or interested in such contract or arrangement and no relative of any of the sitting directors of the multi-State co-operative society shall be recruited as employee including the Chief Executive of that society.

Explanation.—For the purposes of this sub-section, the term, "relative" with reference to an individual, includes—

(*a*) spouse;

(*b*) father (including step father);

(*c*) mother (including step mother);

(*d*) son (including step son);

(*e*) son's wife;

(*f*) daughter (including step daughter);

(*g*) daughter's husband;

(*h*) father's father;

(*i*) father's mother;

(*j*) mother's father;

(*k*) mother's mother;

(*l*) son's son;

(*m*) son's son's wife;

(*n*) son's daughter;

(*o*) son's daughter's husband;

(*p*) daughter's son;

(*q*) daughter's son's wife;

(*r*) daughter's daughter;

(*s*) daughter's daughter's husband;

(*t*) brother (including step brother);

(*u*) brother's wife;

(*v*) sister (including step sister);

(*w*) sister's husband; and

(*x*) Hindu undivided family.

(*7*) Any director of the board who violates the provision of sub-section (*6*), shall be disqualified for being a member of the board and deemed to have vacated his office from the date of such meeting of the board as is referred to in the said sub-section and such proceedings shall be deemed to be void.'.

Amendment of section 43.

16. In section 43 of the principal Act,—

(*i*) in sub-section (*1*),—

(*a*) in clause (*a*), after the words "to be insolvent", the words "or has been a director of an insolvent company" shall be inserted;

(*b*) in clause (*h*), after the words "under this Act", the words "or under any other Act specified in the Third Schedule" shall be inserted;

(*c*) after clause (*n*), the following clause shall be inserted, namely:—

"(*o*) has been disqualified under sub-section (*7*) of section 41.";

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

"(*1A*) A member who has been a director of the board of any multi-State co-operative society or co-operative bank, where such board has been superseded, shall not be eligible to be elected as director of the board of another multi-State co-operative society or co-operative bank for a period of five years, from the date of such supersession:

Provided that no member shall be declared ineligible under this sub-section unless an opportunity of being heard has been given to such member by the Central Registrar and declaration for ineligibility shall be made only after ascertaining that the member concerned has been responsible by acts of omission or commission leading to such supersession.";

(*iii*) in sub-section (*2*),—

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

"(*a*) to provide information, documents, personnel, funds or expenses or any other assistance as required by the Co-operative Election Authority for conducting elections under this Act in such manner as may be prescribed; or";

(*b*) in clause (*c*), for the words "general meeting" occurring at the end, the words "general meeting; or" shall be substituted;

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

"(*d*) to make contribution to the co-operative education fund referred to in clause (*b*) of sub-section (*1*) of section 63 or the Co-operative Rehabilitation, Reconstruction and Development Fund established under section 63A; or

(*e*) to file annual return specified in section 120 within the time specified therein; or

(*f*) to get the audit of the society conducted within six months of the close of the financial year to which such account relate:

Provided that before taking any action under this sub-section, he shall be given an opportunity of being heard by the Central Registrar.".

Substitution of new section for section 45.

17. For section 45 of the principal Act, the following sections shall be substituted, namely:—

Establishment of Co-operative Election Authority.

'45. (*1*) The Central Government shall, by notification, establish an Authority to be known as the Co-operative Election Authority which shall consist of a Chairperson, a Vice-Chairperson and Members not exceeding three to be appointed by the Central Government on the recommendation of the Selection Committee consisting of such persons as may be prescribed.

(*2*) The head office of the Authority shall be at such place as may be notified by the Central Government.

(*3*) A person shall not be qualified for appointment as a,—

(*i*) Chairperson of the Authority unless he held the post of Additional Secretary to the Government of India or equivalent rank;

(*ii*) Vice-Chairperson of the Authority unless he held the post of Joint Secretary to the Government of India or equivalent rank; and

(*iii*) Member unless he fulfils such qualification and experience as may be prescribed.

(*4*) The Chairperson, Vice-Chairperson or Member of the Authority shall hold office for a period of three years from the date on which they enter upon their office or until they attain the age of sixty-five years, whichever is earlier and they shall be eligible for re-appointment:

Provided that in case of appointment of a Government servant as a Chairperson, Vice-Chairperson or a Member, he shall be treated as an *ex officio* Member and he shall continue so long as he holds the office by virtue of which he is a Chairperson, Vice-Chairperson or Member.

(*5*) The salaries and allowances payable to, and the other terms and conditions of service of the Chairperson, Vice-Chairperson and Members of the Authority, other than the *ex officio* Member, shall be such as may be prescribed.

Power of Chairperson.

45A. The Chairperson of the Authority shall have powers of general superintendence and directions in the conduct of the affairs of the Authority and he shall, in addition to presiding over the meetings of the Authority, exercise and discharge such other powers and functions as may be prescribed.

Removal and suspension of Chairperson, Vice-Chairperson and Members.

45B. (*1*) The Central Government may, by order, remove from office the Chairperson, Vice-Chairperson or Member of the Authority, other than *ex officio* Member, if the Chairperson, Vice-Chairperson or Member of the Authority, as the case may be,—

(*a*) has been adjudged as an insolvent;

(*b*) has been convicted of an offence which, in the opinion of the Central Government involves moral turpitude;

(*c*) has been physically or mentally incapable of acting as a Chairperson, Vice-Chairperson or Member of the Authority;

(*d*) has acquired such financial or other interests, as is likely to affect prejudicially his function as a Chairperson, Vice-Chairperson or Member of the Authority;

(*e*) has so abused his position, as to render his continuance in office prejudicial to the public interest; or

(*f*) has engaged at any time during his term of office in any other employment.

(*2*) The Chairperson, Vice-Chairperson or Member of the Authority shall not be removed from his office except by an order of the Central Government on the ground of his proved misbehaviour or incapacity after the Central Government has, on an inquiry, held in accordance with the procedure prescribed in this behalf by it, come to the conclusion that the Chairperson, Vice-Chairperson or Member of the Authority ought on any such ground to be removed.

(*3*) The Central Government may suspend the Chairperson, Vice-Chairperson or Member of the Authority in respect of whom an inquiry under sub-section (*2*) is being initiated or pending until the Central Government has passed an order on receipt of the report of the inquiry.

Disclosure and declaration of interest.

45C. (*1*) Before appointing any person as Chairperson, Vice-Chairperson or Member, the Central Government shall satisfy itself that the person does not have any such financial or other interest as is likely to affect prejudicially his functions as such Chairperson, Vice-Chairperson or Member.

(*2*) The Chairperson, Vice-Chairperson or Members shall immediately after entering office and every year thereafter, make a declaration as to the extent of their interest, whether direct or indirect and whether financial or otherwise, in any co-operative society.

(*3*) The declaration so made under sub-section (*2*) shall be placed in the public domain by the Authority.

Resignation of Members.

45D. The Chairperson, Vice-Chairperson or Members, other than *ex officio* Members, may, by notice in writing of not less than thirty days under their hand addressed to the Central Government, resign their office and on such resignation being accepted by that Government, shall be deemed to have vacated their office:

Provided that the Chairperson, Vice-Chairperson or Member shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

Filling of casual vacancy.

45E. If a casual vacancy occurs in the office of the Chairperson, Vice-Chairperson or Member of the Authority, whether by reason of his death, resignation or otherwise, such vacancy shall be filled within a period of ninety days by making a fresh appointment in accordance with the provisions of section 45 and the person so appointed shall hold office for the remainder of the term of office for which the Chairperson, Vice-Chairperson or Member of the Authority, as the case may be, in whose place he is so appointed.

Restriction of re-employment.

45F. The Chairperson, Vice-Chairperson and Member of the Authority, on ceasing to hold office shall not, for a period of two years, accept any employment (including as consultant or otherwise) in any co-operative society:

Provided that nothing contained in this section shall apply to any employment under the Central Government or in any State Government or any Corporation established by or under any Central or State Act or a Government Company as defined under clause (*45*) of section 2 of the Companies Act, 2013. 18 of 2013.

Vacancies, etc., not to invalidate proceedings of Authority.

45G. No act or proceeding of the Authority shall be invalid merely by reason of—

(*a*) any vacancy in, or any defect in the constitution of the Authority;

(*b*) any defect in the appointment of a person as Chairperson or Member of the Authority; or

(*c*) any irregularity in the procedure of the Authority not affecting the merits of the case.

Meetings of Authority.

45H. (*1*) The Authority shall meet at such places and times and shall observe such rules of procedure in regard to the transaction of business at its meetings (including the quorum at its meetings), as may be prescribed.

(*2*) The Chairperson of the Authority shall preside at the meeting of the Authority and if for any reason the Chairperson of the Authority is unable to attend a meeting of the Authority, the Vice-Chairperson of the Authority shall preside at the meeting.

(*3*) All questions which come up before any meeting of the Authority shall be decided by a majority of votes of the members present and voting and, in the event of an equality of votes, the Chairperson or the Vice-Chairperson of the Authority presiding shall have the right to exercise a second or casting vote.

(*4*) Save as otherwise provided in sub-section (*1*), every Member shall have one vote.

Functions of Authority.

45-I. The Authority shall discharge the following functions, namely:—

(*i*) conduct the elections of the multi-State co-operative society;

(*ii*) supervise, direct and control the matters relating to preparation of electoral rolls; and

(*iii*) such other functions as may be prescribed.

Elections of members of board.

45J. (*1*) No person shall be eligible to be elected as a member of the board or office bearer of a multi-State co-operative society, unless he is an active member of the general body of that society.

Explanation.—For the purposes of this sub-section, the term "active member" means any member—

(*i*) availing minimum level of products or services of the society; or

(*ii*) attending not less than three consecutive general meetings,

as specified in section 29.

(*2*) A member of the board or office bearer of a multi-State co-operative society shall cease to be such member or office bearer, if he ceases to be a member of general body of that society.

(*3*) The election of members of board shall be held by secret ballot in such manner as may be prescribed.

(*4*) The election of the members of the board shall be held in the general meeting of the members of the multi-State co-operative society and the elected members of the board shall, if the bye-laws of such society permit, be eligible for re-election.

(*5*) The term of office of elected members of the board and its office bearers shall be five years from the date of election and the term of office bearers shall be co-terminus with the term of the board:

Provided that the board may fill casual vacancies up to one-third of number of elected directors on the board by nomination out of the same class of members in respect of which the casual vacancy has arisen, if the term of office of the board is less than half of its original term:

Provided further that in case the number of such casual vacancies in the same term of the board exceeds one-third of number of elected directors, such vacancies shall be filled by elections.

(*6*) The expenses for holding elections by the Authority shall be borne by the multi-State co-operative society in such manner as may be prescribed.

(*7*) The Central Government may make rules to provide for the powers and the procedure to be followed by the Authority for conduct of election of members of the board.

(*8*) The Chairperson and the Chief Executive of the multi-State co-operative society shall inform the Authority, six months before the expiry of the term of the existing board, to conduct the elections within time.

(*9*) The multi-State co-operative society in respect of which the election is being held shall provide such infrastructure, personnel, information, documents or other assistance to the Authority as it may require.

Appointment of Returning Officer and other officers.

45K. (*1*) The Authority may appoint a Returning Officer to conduct the election of the multi-State co-operative societies and discharge such functions, as directed by the Authority, in such manner as may be prescribed.

(*2*) The Central Government shall provide such staff and officers to the Authority as may be necessary for the efficient discharge of functions by the Authority under the Act.

(*3*) The Authority may appoint,—

(*a*) such observers as it may consider necessary to supervise the elections and discharge such other functions as may be prescribed; and

(*b*) such number of Assistant Returning Officers as it may consider necessary to assist the Returning Officer.

Power to issue directions.

45L. The Authority may, by general or special order, issue such directions to the board, its members, Chief Executive and other staff of the multi-State co-operative society as may be necessary for the conduct of free and fair elections and the board, its members, Chief Executive and staff of the society shall comply with such directions.'.

Amendment of section 49.

18. In section 49 of the principal Act, in sub-section (*2*),—

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

"(*aa*) to elect the Chairperson and Vice-Chairperson or President and Vice-President of the multi-State co-operative society from amongst the elected members of the board in accordance with the directions of the Authority:

Provided that the certificate of election shall be issued by the Chief Executive of the multi-State co-operative society after conclusion of resolution by the board;";

(*ii*) in clause (*e*), the following proviso shall be inserted, namely:—

"Provided that the recruitment of such employees shall be subject to such procedure as may be prescribed.".

Amendment of section 50.

19. In section 50 of the principal Act,—

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

"Provided that where such Chairperson or President fails to direct the Chief Executive to convene the meeting of the board within the quarter, such Chief Executive shall convene the meeting on the basis of requisition of the Vice-Chairperson or Vice-President or any other Member of the board:

Provided further that notwithstanding anything contained in the first proviso, the Chief Executive may also convene the meeting on the basis of requisition from at least fifty per cent. of Members of the board;";

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) The Chairperson or President, if for any reason, is unable to attend a meeting of the board, the Vice-Chairperson or Vice-President and in the absence of both, any other Member of the board chosen by the Members of the board present from amongst themselves at the meeting, shall preside over the meeting.

(*4*) The quorum for a meeting of the board of directors of a multi-State co-operative society shall be one-third of its total number of elected directors.".

Amendment of section 51.

20. In section 51 of the principal Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

''(*1A*) No multi-State co-operative society shall appoint or continue the employment of any person as the Chief Executive who—

(*a*) is below the age of twenty-one years or has attained the age of seventy years:

Provided that any person above the age of seventy years may be appointed by a special resolution passed by three-fourth of the board members, in which case the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing such person;

(*b*) is an undischarged insolvent or has any time been adjudged as an insolvent;

(*c*) has at any time been convicted by a court of an offence and sentenced for a period of more than six months; or

(*d*) does not meet the criteria for 'fit and proper', as determined by the Central Registrar in case of multi-State credit societies or in case of non-credit multi-State societies, does not meet the criteria as Central Government may prescribe in terms of education qualifications and relevant experience.''.

Amendment of section 52.

21. In section 52 of the principal Act, in clause (*j*), for the words "thirty days", the words "forty-five days" shall be substituted.

Amendment of section 53.

22. In section 53 of the principal Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) The board may constitute an Executive Committee, and such other committees or sub-committees as may be specified in the bye-laws of the multi-State co-operative society:

Provided that the board shall constitute—

(*a*) an Audit and Ethics Committee;

(*b*) a Committee on prevention of sexual harassment at work place.".

Amendment of section 63.

23. In section 63 of the principal Act, in sub-section (*1*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) credit annually one per cent. of net profit to co-operative education fund to be maintained by the Central Government in such manner as may be prescribed and the proceeds from such fund shall be used for co-operative education and training through the National Co-operative Union of India and any other agency in such manner as may be determined by the Central Government;".

Insertion of new sections 63A, 63B and 63C.

24. After section 63 of the principal Act, the following sections shall be inserted, namely:—

Establishment of Co-operative Rehabilitation, Reconstruction and Development Fund.

'63A. (*1*) The Central Government shall establish a Fund, to be called the Co-operative Rehabilitation, Reconstruction and Development Fund for revival of sick multi-State co-operative societies as referred to in section 63B and for development purposes in such manner as may be determined by it and there shall be credited to such Fund annually by multi-State co-operative societies which are in profit for the preceding three financial years one crore rupees or one per cent. of the net profits of such multi-State co-operative society, whichever is less.

(*2*) The Central Government shall, by notification, constitute a Committee, consisting of such members as it may deem fit, to administer the Fund, and maintain separate accounts and other relevant records in relation to the Fund in such form as may be specified by the Central Government in consultation with the Comptroller and Auditor-General of India.

(*3*) The Committee shall spend the money out of the Fund for carrying out the objects for which such Fund has been established.

Rehabilitation and reconstruction of sick societies.

63B. (*1*) If, at any time, the Central Registrar, is of the opinion that a multi-State co-operative society has become sick, he may, by an order, declare such society as sick co-operative society.

(*2*) Where a multi-State co-operative society is declared as a sick co-operative society under sub-section (*1*), the Central Government or any person or agency authorised by it, may prepare a scheme for rehabilitation and reconstruction of the society and hand it over to the society for approval of the general body.

(*3*) The Central Government may, on the recommendation of the general body and to give effect to the scheme for rehabilitation and reconstruction referred to in sub-section (*2*), re-organise the board of such society with such persons, having experience in the field of co-operation, management, finance, accountancy and any other area relating to such societies as may be recommended by the general body:

Provided that in respect of a sick multi-State co-operative bank, any scheme for rehabilitation or reconstruction shall be done with the prior approval of the Reserve Bank.

Explanation.––For the purposes of this section, the expression "sick co-operative society" means a multi-State co-operative society being a society registered under the provisions of this Act which has at the end of any financial year accumulated losses equal to or exceeding total of its paid-up capital, free reserves and surpluses and has also suffered cash losses in such financial year and the financial year immediately preceding such financial year.

Financial assistance to multi-State co-operative societies for development.

63C. (*1*) The Central Government may, on an application made by a multi-State co-operative society which has contributed to the Fund for continuous five preceding financial years, grant such financial assistance as it may consider appropriate to the society out of the Fund for infrastructural requirement:

Provided that at least fifty per cent. of the total requirement shall be borne by the multi-State co-operative society and the financial assistance from the Fund shall not exceed more than the fifty per cent. of such requirement.

(*2*) The Committee constituted under sub-section (*2*) of section 63A shall examine and recommend to the Central Government for providing the financial assistance to the multi-State co-operative society to such extent and on such terms and conditions as it may consider necessary.'.

Amendment of section 64.

25. In section 64 of the principal Act,—

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

"(*b*) in any of the securities issued by the Central Government, State Government, Government Corporations, Government Companies, Authorities, Public Sector Undertakings or any other securities ensured by Government guarantees;";

(*ii*) in clause (*d*), after the words "any other institution", the words "in the same line of business as the multi-State co-operative society" shall be inserted;

(*iii*) for clauses (*e*) and (*f*), the following clauses shall be substituted, namely:—

'(*e*) with any other scheduled or nationalised bank.

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

(*i*) "scheduled bank" shall have the same meaning as assigned to it in clause (*e*) of section 2 of the Reserve Bank of India Act, 1934; and 2 of 1934.

(*ii*) "nationalised bank" means a corresponding new bank constituted under sub-section (*1*) of section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980; or 5 of 1970. 40 of 1980.

(*f*) in such other manner as may be determined by the Central Government.'.

Amendment of section 67.

26. In section 67 of the principal Act, in sub-section (*1*), in the first proviso, for the words "ten times", the words "such multiples as may be determined by the Central Government" shall be substituted.

Amendment of section 70.

27. In section 70 of the principal Act,—

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

"Provided that such auditors or auditing firm shall be appointed from a panel approved by the Central Registrar:

Provided further that in case of multi-State co-operative banks, multi-State credit societies with deposits of above five hundred crore rupees and multi-State non-credit societies with turnover of above five hundred crore rupees, the auditor shall be appointed from a panel of auditors approved for audit of such societies by the Central Registrar.";

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

"(*3A*) An auditor appointed under sub-section (*2*) shall submit the audit of accounts report to the multi-State co-operative society, within

six months from the date of closing of the financial year, to which such accounts relate.";

(*c*) in sub-section (*7*), in clause (*a*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that where such vacancy is caused by the resignation or death of an auditor, the vacancy shall be filled by the board from the panel of auditors from which such auditor was appointed.";

(*d*) after sub-section (*9*) and the *Explanation* thereunder, the following sub-section shall be inserted, namely:—

"(*10*) The audit report of the accounts of the national co-operative societies shall be laid before each House of Parliament.".

Insertion of new section 70A.

28. After section 70 of the principal Act, the following section shall be inserted, namely:—

Concurrent Audit.

"70A. In case of multi-State co-operative societies,—

(*i*) having an annual turnover more than the amount as determined by the Central Government; or

(*ii*) having deposit of more than the amount as determined by the Central Government,

the concurrent audit shall be carried out by an auditor appointed from a panel of auditors approved by the Central Registrar.".

Amendment of section 73.

29. In section 73 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) the multi-State co-operative society or class of multi-State co-operative societies, as the case may be, shall adopt such standards of auditing and accounting as may be determined by the Central Government:

Provided that until such standards of auditing and accounting are specified, the auditing and accounting standards specified by the Institute of Chartered Accountants of India constituted by sub-section (*1*) of section 3 of the Chartered Accountants Act, 1949 shall be deemed to be the standards of auditing and accounting:

38 of 1949.

Provided further that the multi-State co-operative banks shall adopt the standards of accounting and auditing, if any, laid down by the Reserve Bank.".

Amendment of section 78.

30. In section 78 of the principal Act, after sub-section (*1*), the following sub-sections shall be inserted, namely:—

"(*1A*) If the Central Registrar is satisfied on the basis of information available with him or furnished to him by a Government agency, that the business of a multi-State co-operative society is being carried on for a fraudulent or unlawful purpose, he may, after informing the multi-State co-operative society of the allegations made against it, by a written order, call on the multi-State co-operative society to furnish in writing any information or explanation, with the endorsement of the board of the society, on matters contained in such order within the time specified therein:

Provided that if the Central Registrar is not satisfied with the explanation of the society, he shall either himself or through an office or agency authorised by him, conduct inquiry into the constitution, working and financial condition of the society.

(*1B*) Notwithstanding anything contained in this Act, the Central Registrar shall, either *suo motu* or through an officer or agency authorised by him, conduct inquiry into the constitution, working and financial condition of any multi-State co-operative society, once in such period as may be determined by the Central Government.".

Insertion of new Chapter IXA.

31. After Chapter IX of the principal Act, the following Chapter shall be inserted, namely:—

"CHAPTER IXA

REDRESSAL OF COMPLAINTS

Co-operative Ombudsman.

85A. (*1*) The Central Government shall appoint, one or more Co-operative Ombudsman with territorial jurisdiction for inquiring into the complaints made by any member of the multi-State co-operative societies regarding their deposits, equitable benefits of society's functioning or any other issue affecting the individual rights of the concerned member, in such manner, as may be prescribed.

(*2*) The Co-operative Ombudsman shall, on receipt of a complaint, complete the process of inquiry and adjudicate within a period of three months from the date of receipt of the complaint and may issue necessary directions to the society during the course of inquiry and the society shall be bound to comply with the same within a period of one month from the date of issuance of such directions.

(*3*) The multi-State co-operative society aggrieved by any directions of the Ombudsman may file an appeal in such manner as may be prescribed, within a period of one month before the Central Registrar who shall decide the appeal within a period of forty-five days and the decision of the Central Registrar shall be final and binding:

Provided that the Central Registrar may entertain the appeal after the expiry of said period of one month, if he is satisfied that the society was prevented by sufficient cause from preferring the appeal in time.

(*4*) The Ombudsman shall submit periodic reports to the Central Registrar of Co-operative Societies.

(*5*) The Co-operative Ombudsman while conducting the inquiry under sub-section (*1*), shall exercise the same powers as are vested in a civil court under the Code of Civil Procedure, 1908,— 5 of 1908.

(*a*) for summoning and enforcing the attendance of persons;

(*b*) examining them on oath;

(*c*) discovery and production of books of account and other documents; and

(*d*) any other matter which may be prescribed.".

Amendment of section 86.

32. In section 86 of the principal Act,—

(*a*) in sub-section (*1*), after the words and figures "under section 79", the words and figures "or section 108" shall be inserted;

(*b*) in sub-section (*2*),—

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

"(*a*) where the number of members or the number of societies or the number of persons, as the case may be, has at any time reduced below the number of members or societies or persons as specified in sub-section (*2*) of section 6:

Provided that the multi-State co-operative society shall be given six months' time to restore the number of members or societies or persons to the requisite number;";

(*ii*) in clause (*b*), for the words "co-operative principles.", the words "co-operative principles; or" shall be substituted;

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

"(*c*) where the Central Registrar has reasons to believe that the registration was obtained by misrepresentation of facts, submission of false or misleading information, suppression of material facts or fraud thereby compromising the spirit of co-operation.".

(*c*) for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) Notwithstanding anything contained in this section, in case of winding up of multi-State co-operative banks, the provisions of the Banking Regulation Act, 1949 shall also apply.". 10 of 1949.

(*d*) in sub-section (*6*), the following shall be inserted, namely:—

'Provided that prior to winding up, "no objection" from the institutional lenders, who have outstanding loans from the society, shall be required in writing.

Explanation.—For the purposes of this proviso, the expression "institutional lenders" includes banks, savings and loan association, trust company, insurance company, real estate investment trust, pension fund and the like.'.

33. In section 94 of the principal Act, in the opening paragraph, after the words and figures "section 83 or", the words and figures "section 84 or" shall be inserted. Amendment of section 94.

34. In section 98 of the principal Act, after sub-section (*2*), the following sub-section shall be inserted, namely:— Amendment of section 98.

"(*3*) The Central Registrar shall also have the power to recover the following dues by attaching bank accounts of defaulting multi-State co-operative societies—

(*a*) the co-operative education fund referred to in clause (*b*) of sub-section (*1*) of section 63;

(*b*) the Co-operative Rehabilitation, Reconstruction and Development Fund established under section 63A; and

(*c*) the expenses incurred by the Co-operative Election Authority for conduct of elections.".

35. After section 98 of the principal Act, the following section shall be inserted, namely:— Insertion of new section 98A.

''98A. The Central Registrar may, on an application received from any party, review his decision under clause (*a*) or clause (*b*) or clause (*c*) of sub-section (*1*) of section 94: Review of decision.

Provided that no application for review shall be entertained against the recovery certificate issued by the Central Registrar or by any person authorised by him in writing in this behalf, unless the applicant deposits with the concerned society, fifty per cent. of the amount of the recoverable dues:

Provided further that no application for review shall be entertained, if made after sixty days of the date of receipt of the decision or order:

Provided also that the Central Registrar may entertain any such application made after such period, if the applicant satisfies that he had sufficient cause for not making the application within such period.''.

36. In section 103 of the principal Act, in sub-section (*1*), the following provisos shall be inserted, namely:— Amendment of section 103.

"Provided that where all the successor States take necessary steps to divide or reorganise such deemed multi-State co-operative society into State co-operative

societies in order to confine their objects, services and the members to respective States within a period of three years, such deemed multi-State co-operative society shall cease to be a multi-State co-operative society:

Provided further that the deemed multi-State co-operative society other than those mentioned in the first proviso shall submit an application for registration and obtain the certificate of registration from the Central Registrar.".

Amendment of section 104.

37. In section 104 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) after the words "furnishing false information", the words "or failing to file any return or information" shall be inserted;

(*ii*) for the words "two thousand rupees", the words "five thousand rupees" shall be substituted;

(*iii*) for the words "ten thousand rupees", the words "one lakh rupees" shall be substituted;

(*b*) in sub-section (*2*), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted;

(*c*) in sub-section (*3*),—

(*i*) after the word and figures "section 89", the words and figures "or to a person required to file return under section 120" shall be inserted;

(*ii*) for the words "two thousand rupees", the words "five thousand rupees" shall be substituted;

(*iii*) for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted;

(*d*) in sub-section (*4*),—

(*i*) in clause (*h*), after the words "to any person", the words "or receives such gift, promise or gratification" shall be inserted;

(*ii*) in the long line, occurring after sub-clause (*iii*) of clause (*h*), after the words "or with both", the words "and shall also be debarred from contesting elections for a period of three years" shall be inserted;

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

"(*5*) Where a multi-State co-operative society,—

(*a*) which is required to provide an explanation or make a statement during the course of inspection, inquiry or investigation, destroys, mutilates or falsifies, or conceals or tampers or unauthorisedly removes, or causes the destruction, mutilation or falsification or concealment or tampering or unauthorised removal of, any document relating to the property, assets or affairs of the society or makes or causes to make a false entry in any document concerning the society;

(*b*) makes any investment in contravention of the provision of section 64 or the bye-laws made under this Act;

(*c*) causes unlawful loss to the assets and property of the society; or

(*d*) causes unlawful loss to the depositor,

the board of directors or the responsible officers of the multi-State co-operative society shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to one year or with fine which shall not

be less than five thousand rupees but may extend to one lakh rupees or with both.

(*6*) Where the board of directors or officers of the multi-State co-operative society receive any unlawful gains while transacting matters related to such society or utilise any assets of the society for personal unlawful gains, such directors or officers concerned shall be punishable with imprisonment for a term which shall not be less than one month but which may extend to one year or with fine which shall not be less than five thousand rupees but may extend to one lakh rupees or with both and the proceeds of such unlawful gains shall be recovered from them and deposited in such manner as may be prescribed.".

Insertion of new section 105A.

38. After section 105 of the principal Act, the following section shall be inserted, namely:—

Provisions of this Act not in derogation of any other law.

"105A. The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force.".

Substitution of new sections for section 106.

39. For section 106 of the principal Act, the following sections shall be substituted, namely:—

Appointment of Co-operative Information Officer.

"106. (*1*) Every multi-State co-operative society shall appoint a Co-operative Information Officer to provide the information relating to affairs and management of the society to the members of the society and such information shall be confined to the information falling under the disclosure norms specified by the society in its bye-laws.

(*2*) Any member of multi-State co-operative society shall make an application, accompanying such fee as may be prescribed, to get information specified in sub-section (*1*).

(*3*) The Co-operative Information Officer shall, within thirty days from the date of receipt of application, either provide the information or reject the application specifying the reason to do so.

(*4*) Any member of the multi-State co-operative society whose application has been rejected may prefer an appeal to the Co-operative Ombudsman within a period of one month from the date of such rejection and his decision shall be final and binding.

Copy of rules and bye-laws, etc., for inspection.

106A. Every Chief Executive of multi-State co-operative society shall keep a copy of the rules and its bye-laws and also a list of its members, open to inspection free of charge at all reasonable times, at the registered address of the multi-State co-operative society.".

Amendment of section 108.

40. In section 108 of the principal Act, in sub-section (*1*), in clause (*i*), after the words "Central Registrar" the words, "or any person authorised by him in this behalf, not below the rank of Assistant Commissioner or equivalent" shall be inserted.

Amendment of section 109.

41. In section 109 of the principal Act, in clause (*a*), for the words “co-operative year”, the words “financial year” shall be substituted.

Amendment of section 116.

42. In section 116 of the principal Act,—

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Power to amend Schedules.";

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

"(*1A*) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend the First Schedule and the Third Schedule

and thereupon such Schedules shall be deemed to have been amended accordingly:

Provided that in case of the First Schedule, such notification shall be used only for adding to the co-operative principles in the list.";

(*iii*) in sub-section (*2*), for the word, brackets and figure "sub-section (*1*)", the words, brackets, figures and letter "sub-sections (*1*) and (*1A*)" shall be substituted.

Amendment of section 120.

43. In section 120 of the principal Act,—

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

"(*a*) annual report of the activities including details of board decisions which were not unanimous;";

(*ii*) for clause (*f*), the following clauses shall be substituted, namely:—

"(*f*) disclosure regarding employees who are relatives of Members of board;

(*g*) declaration of any related party transactions by the board of directors; and

(*h*) any other information required by the Central Registrar in pursuance of any of the provisions of this Act or the rules made thereunder.".

Insertion of new sections 120A and 120B.

44. After section 120 of the principal Act, the following sections shall be inserted, namely:—

Filing of applications, documents, inspections, etc., in electronic form.

"120A. (*1*) Notwithstanding anything to the contrary contained in this Act, and without prejudice to the provisions of the Information Technology Act, 2000, the Central Government may, from such date as may be notified, require that— 21 of 2000.

(*a*) such applications, returns, reports, statement of accounts, or any other particulars or document as may be required to be filed or delivered under this Act or the rules made thereunder, shall be filed in the electronic form and authenticated;

(*b*) such document, notice, any communication or intimation, as may be required to be served or delivered under this Act, shall be served or delivered in the electronic form and authenticated;

(*c*) such applications, returns, reports, statement of accounts, registers, bye-laws or any other particulars or documents and returns filed under this Act or the rules made thereunder shall be maintained by the Central Registrar in the electronic form and registered or authenticated, as the case may be;

(*d*) such inspection of bye-laws, returns, reports, statement of accounts or any other particulars or documents maintained in the electronic form, as is otherwise available for inspection under this Act or the rules made thereunder, may be made by any person through the electronic form; and

(*e*) such fees, charges or other sums payable under this Act or the rules made thereunder shall be paid through the electronic form,

in such manner as may be prescribed.

(*2*) The Central Registrar shall—

(*a*) issue certificate of registration;

(*b*) register the amendment of bye-laws;

(*c*) register change of registered office;

(*d*) register any document;

(*e*) issue any certificate;

(*f*) issue notice; and

(*g*) receive such communication as may be required to be registered or issued or recorded or received, as the case may be,

under this Act or the rules made thereunder or perform duties or discharge functions or exercise powers under this Act or the rules made thereunder or do any act which is by this Act directed to be performed or discharged or exercised or done by the Central Registrar, in the electronic form in such manner as may be prescribed.

Application of Banking Regulation Act, 1949.

120B. The provisions of this Act shall apply to a multi-State co-operative society in respect of matters relating to incorporation, regulation and winding up:

Provided that in case of a multi-State co-operative society carrying on the business of banking, the provisions of the Banking Regulation Act, 1949 shall also apply.".

10 of 1949.

Amendment of section 121.

45. In section 121 of the principal Act, in sub-section (*1*), for the words and figures "the Companies Act, 1956" and "the Monopoly and Restrictive Trade Practices Act, 1969", the words and figures "the Companies Act, 2013" and "the Competition Act, 2002" shall respectively be substituted.

1 of 1956.
54 of 1969.
18 of 2013.
12 of 2003.

Amendment of section 123.

46. In section 123 of the principal Act,—

(*i*) in sub-section (*1*),—

(*a*) for the portion beginning with "or has committed any act" and ending with "the aggregate period does not exceed one year", the following shall be substituted, namely:—

"or has committed any act including fraud, misappropriation and the like which is prejudicial to the interests of the society or its members, or has omitted or failed to comply with any directions given to it under section 122 in public interest or that there is a stalemate in the constitution or functions of the board or the Co-operative Election Authority has failed to conduct elections in accordance with the provisions of this Act, the Central Government may, after giving the board an opportunity to state its objections, if any, and considering the objections, if received, by order in writing, supersede or suspend the board and appoint one or more administrators, who need not be members of the society, to manage the affairs of the society for such period not exceeding six months, as may be specified in the order:";

(*b*) for the proviso, the following proviso shall be substituted, namely:—

"Provided that while taking a decision for supersession or suspension on grounds of failure to conduct election, such action shall only be taken if the Board had not given requisition to hold election to the Co-operative Election Authority within the time limit or not extended necessary assistance as per the provisions of section 45.";

(*ii*) for the *Explanation,* the following *Explanation* shall be substituted, namely:—

'*Explanation*.—For the purposes of section 122 and this section, the expression "specified multi-State co-operative society" means any multi-State co-operative society where there is Government shareholding or loan or financial assistance or any guarantee by the Government.'.

Amendment of section 124.

47. In section 124 of the principal Act,—

(*a*) in sub-section (*2*),—

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

"(*aa*) the guidelines under sub-section (*2*) of section 7;";

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

"(*ja*) the manner in which the board of a multi-State co-operative society shall provide information, documents, personnel, funds or expenses or any other assistance as sought by the Co-operative Election Authority for conducting elections under clause (*a*) of sub-section (*2*) of section 43;";

(*iii*) for clause (*k*), the following clauses shall be substituted, namely:—

"(*k*) the composition of the Selection Committee for appointment of Chairperson, Vice-Chairperson and Members of the Co-operative Election Authority under sub-section (*1*) of section 45;

(*ka*) the qualification and experience for appointment of Member of the Authority under clause (*iii*) of sub-section (*3*) of section 45;

(*kb*) the salaries and allowances payable to, and other terms and conditions of service of the Chairperson, Vice-Chairperson and Members of the Authority under sub-section (*5*) of section 45;

(*kc*) the other powers and functions of Chairperson under section 45A;

(*kd*) the procedure of inquiry under sub-section (*2*) of section 45B;

(*ke*) time, places and the procedure to be observed by the Authority in regard to transaction of business at its meetings under sub-section (*1*) of section 45H;

(*kf*) other functions of the Authority under clause (*iii*) of section 45-I;

(*kg*) the manner of election of members of board by secret ballot under sub-section (*3*) of section 45J;

(*kh*) the manner of bearing the expenses for holding elections by the Authority under sub-section (*6*) of section 45J;

(*ki*) the manner of discharge of functions by the Returning Officers and observers under sub-section (*1*) and clause (*a*) of sub-section (*3*) of section 45K;

(*kj*) other functions of the observers under clause (*a*) of sub-section (*3*) of section 45K;";

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

"(*ma*) the procedure for recruitment of employees under proviso to clause (*e*) of sub-section (*2*) of section 49;";

(*v*) clause (*o*) shall be omitted;

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

"(*qa*) the manner of maintenance of fund under clause (*b*) of sub-section (*1*) of section 63;";

(*vii*) after clause (*s*), the following clauses shall be inserted, namely:—

"(*sa*) the manner of appointment of Co-operative Ombudsman and submission of complaints to such Ombudsman under sub-section (*1*) of section 85A;

(*sb*) the manner of filing an appeal by society against directions of Ombudsman under sub-section (*3*) of section 85A;

(*sc*) other matters under clause (*d*) of sub-section (*5*) of section 85A;";

(*viii*) after clause (*w*), the following clauses shall be inserted, namely:—

"(*wa*) the manner of recovery and deposit of proceeds of unlawful gains under sub-section (*6*) of section 104;

(*wb*) the manner to make an application with such fee for the purpose of getting information under sub-section (*2*) of section 106;";

(*ix*) after clause (*x*), the following clauses shall be inserted, namely:—

"(*xa*) the manner of powers being exercised by the Central Government in respect of matters relating to filing of applications, documents, inspections and the like in electronic form under sub-section (*1*) of section 120A;

(*xb*) the manner of discharging the functions or exercising powers with respect to matters mentioned therein by the Central Registrar in electronic form under sub-section (*2*) of section 120A;";

(*b*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Every rule made under this section and any notification issued under section 116 shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree that the rules and any notification issued under section 116 should not be made, the rule and any notification issued under section 116 shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule and any notification issued under section 116.".

Amendment of section 125.

48. In section 125 of the principal Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in sub-section (*1*), if any difficulty arises in giving effect to the provisions of this Act as amended by the Multi-State Co-operative Societies (Amendment) Act, 2023, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of two years from the date of commencement of the Multi-State Co-operative Societies (Amendment) Act, 2023.".

Insertion of Third Schedule.

49. After the Second Schedule to the principal Act, the following Schedule shall be inserted, namely:—

"THE THIRD SCHEDULE

[*See* clause (*h*) of sub-section (*1*) of section 43]

Sl. No.	Name of the Act	Act Number
1.	The Indian Stamp Act, 1899	2 of 1899.
2.	The Reserve Bank of India Act, 1934	2 of 1934.
3.	The Central Excise Act, 1944	1 of 1944.

Sl. No.	Name of the Act	Act Number
4.	The Industries (Development and Regulation) Act, 1951	65 of 1951.
5.	The Prevention of Food Adulteration Act, 1954	37 of 1954.
6.	The Essential Commodities Act, 1955	10 of 1955.
7.	The Securities Contracts (Regulation) Act, 1956	42 of 1956.
8.	The Wealth-Tax Act,1957	27 of 1957.
9.	The Customs Act, 1962	52 of 1962.
10.	The Prize Chits and Money Circulation Schemes (Banning) Act, 1978	43 of 1978.
11.	The Sick Industrial Companies (Special Provisions) Act, 1985	1 of 1986.
12.	The Securities and Exchange Board of India Act, 1992	15 of 1992.
13.	The Foreign Trade (Development and Regulation) Act, 1992	22 of 1992.
14.	The Foreign Exchange Management Act, 1999	42 of 1999.
15.	The Competition Act, 2002	12 of 2003.
16.	The Prevention of Money-Laundering Act, 2002	15 of 2003.
17.	The Companies Act, 2013	18 of 2013.".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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PART IV

Reprints from the Government of India Gazette.

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 4*th August,* 2023/*Sravana* 13, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 4th August, 2023 and is hereby published for general information:—

THE CINEMATOGRAPH (AMENDMENT) ACT, 2023

(No. 12 of 2023)

[4*th August*, 2023]

An Act further to amend the Cinematograph Act, 1952.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Cinematograph (Amendment) Act, 2023.

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

37 of 1952.

Construction of reference of certain expressions by certain other expressions.

2. Throughout the Cinematograph Act, 1952 (hereinafter referred to as the principal Act), for the letters and word ' "UA" certificate', wherever they occur, the letters and words ' "UA" Certificate with any UA marker' shall be substituted.

Amendment of section 1.

3. In section 1 of the principal Act, in sub-section (*3*), the proviso shall be omitted.

Amendment of section 2.

4. In section 2 of the principal Act,—

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

'(*ddd*) "infringing copy" shall have the same meaning as assigned to it in sub-clause (*ii*) of clause (*m*) of section 2 of the Copyright Act, 1957;'; 14 of 1957.

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

'(*i*) "UA marker" means an age-based indicator for a film which has received or is intended to receive a "UA" certificate under section 4 and such indicator may be "UA 7+" or "UA 13+" or "UA 16+":

Provided that where the Central Government is satisfied that it is necessary or expedient so to do in public interest, it may, by an order published in the Official Gazette and for the reasons to be recorded in writing, declare such other indicators.'.

Substitution of new section for section 4.

5. For section 4 of the principal Act, the following section shall be substituted, namely:—

Examination of films.

'4. (*1*) Any person desiring to exhibit any film shall make an application to the Board for a certificate in such form and manner as may be prescribed.

(*2*) The Board may, after examining the film in such manner as may be prescribed,—

(*i*) sanction the film for unrestricted public exhibition:

Provided that, having regard to any material in the film, if the Board is of the opinion that viewing of such film by any child between seven to eighteen years of age is subject to guidance of parents or lawful guardian, then the Board may sanction the film for unrestricted public exhibition with an endorsement to that effect containing UA marker.

Explanation.—For the removal of doubts, it is hereby clarified that—

(*a*) the expression "seven" denotes completion of seven years of age and the expression "eighteen" denotes before attaining the age of eighteen years;

(*b*) an endorsement by the Board shall enable the parents and lawful guardian of the child to consider whether such child should view such a film, and shall not be enforced by any person other than the parents or lawful guardian of the child;

(*ii*) sanction the film for public exhibition restricted to adults;

(*iii*) sanction the film for public exhibition restricted to members of any profession or any class of persons having regard to the nature, content and theme of the film;

(*iv*) direct the applicant to carry out such excisions or modifications in the film as it may deem necessary before sanctioning the film for public exhibition under clauses (*i*), (*ii*) and (*iii*); or

(*v*) refuse to sanction the film for public exhibition:

Provided that no action under this section shall be taken by the Board, unless the applicant has been given an opportunity of being heard in the matter.

(*3*) Any person desiring to exhibit on television or such other media as may be prescribed, any film which has been sanctioned by the Board under clause (*ii*) or clause (*iii*) of sub-section (*2*), may make an application to the Board in such form and manner as may be prescribed, and the Board may, for this purpose, sanction the film with a separate certificate, after directing the applicant to carry out such excisions or modifications in the film as it may think fit.'.

Amendment of section 5A.

6. In section 5A of the principal Act, in sub-section (*3*), the words "for a period of ten years" shall be omitted.

Amendment of section 6.

7. In section 6 of the principal Act,—

(*a*) sub-section (*1*) shall be omitted;

(*b*) in sub-section (*2*), in the opening portion, for the words, brackets and figure "Without prejudice to the powers conferred on it under sub-section (*1*)", the words "Subject to the provisions of this Act" shall be substituted.

Insertion of new sections 6AA and 6AB.

8. After section 6A of the principal Act, the following sections shall be inserted, namely:—

Prohibition of unauthorised recording.

'6AA. No person shall use any audio-visual recording device in a place licensed to exhibit films with the intention of making or transmitting or attempting to make or transmit or abetting the making or transmission of an infringing copy of such film or a part thereof.

Explanation.—For the purposes of this section, the expression "audio-visual recording device" means a digital or analogue photographic or video camera, or any other technology or device capable of enabling the recording or transmission of a copyrighted cinematographic film or any part thereof, regardless of whether audio-visual recording is the sole or primary purpose of the device.

Prohibition of unauthorised exhibition of films.

6AB. No person shall use or abet the use of an infringing copy of any film to exhibit to the public for profit—

(*a*) at a place of exhibition which has not been licensed under this Act or the rules made thereunder; or

(*b*) in a manner that amounts to the infringement of copyright under the provisions of the Copyright Act, 1957 or any other law for the time being in force.'.

14 of 1957.

Amendment of section 7.

9. In section 7 of the principal Act, after sub-section (*1*), the following sub-sections shall be inserted, namely:—

14 of 1957.

'(*1A*) Save as otherwise provided in section 52 of the Copyright Act, 1957, if any person contravenes the provisions of section 6AA or section 6AB, he shall be punishable with imprisonment for a term which shall not be less than three months, but may extend to three years and with a fine which shall not be less than three lakh rupees but may extend to five per cent. of the audited gross production cost.

(*1B*) Notwithstanding anything contained in this section—

(*i*) a person aggrieved by a contravention under section 6AA or section 6AB shall not be prevented from taking suitable action for an infringement under section 51 of the Copyright Act, 1957 or from taking suitable action for computer related offences under section 66 of the Information Technology Act, 2000 or any other relevant laws for the time being in force;

14 of 1957.

21 of 2000.

(*ii*) the appropriate Government or its agencies shall not be prevented from taking suitable action against an intermediary as defined under clause (*w*)

of sub-section (*1*) of section 2 of the Information Technology Act, 2000, where such intermediary acts in the manner as set out under sub-section (*3*) of section 79 of the said Act or any other law for the time being in force. 21 of 2000.

Explanation.—For the purposes of this sub-section, the expression "appropriate Government" shall have the same meaning as assigned to it in clause (*e*) of sub-section (*1*) of section 2 of the Information Technology Act, 2000.'. 21 of 2000.

Amendment of section 8.

10. In section 8 of the principal Act, in sub-section (*2*), for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the form and manner of making an application to the Board for a certificate under sub-section (*1*) of section 4;

(*ca*) the manner of examination of film under sub-section (*2*) of section 4;

(*cb*) the media for exhibition of film and the form and manner of making an application to the Board in this regard under sub-section (*3*) of section 4;".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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PART IV

Reprints from the Government of India Gazette.

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 4*th August,* 2023/*Sravana* 13, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 4th August, 2023 and is hereby published for general information:—

THE CONSTITUTION (SCHEDULED TRIBES) ORDER (SECOND AMENDMENT) ACT, 2023

(No. 14 of 2023)

[4*th August*, 2023.]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 to provide for inclusion of certain communities in the list of Scheduled Tribes in relation to the State of Himachal Pradesh.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Scheduled Tribes) Order (Second Amendment) Act, 2023. Short title.

Amendment of Constitution (Scheduled Tribes) Order, 1950.

2. In the Schedule to the Constitution (Scheduled Tribes) Order, 1950, in Part V.— C.O. 22.
Himachal Pradesh, after entry 10, the following entry shall be inserted, namely:—

"11. Hattee of Trans Giri area of Sirmour district.".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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PART IV

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 4*th August,* 2023/*Sravana* 13*,* 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 4th August, 2023 and is hereby published for general information:—

THE FOREST (CONSERVATION) AMENDMENT ACT, 2023

(No. 15 of 2023)

[4*th August*, 2023]

An Act further to amend the Forest (Conservation) Act, 1980.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Forest (Conservation) Amendment Act, 2023.

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

Insertion of preamble.

69 of 1980.

2. In the Forest (Conservation) Act, 1980 (hereinafter referred to as the principal Act), after the long title and before the enacting formula, the following preamble shall be inserted, namely:—

"Whereas, the importance of forests is to be realised to enable achievement of national targets of Net Zero Emission by 2070 and maintain or enhance the forest carbon stocks through ecologically balanced sustainable development;

AND WHEREAS, Nationality Determined Contribution targets of the country envisage creating carbon sink of additional 2.5 to 3.0 billion tons of CO_2 equivalent by 2030;

AND WHEREAS, the country envisages an increase in the forest and tree cover to one-third of its land area, which is to be given impetus with an enhanced growth trajectory;

AND WHEREAS, India has a rich tradition of preserving forests and their bio-diversity, and, therefore, enhancing forest based economic, social and environmental benefits, including improvement of livelihoods for forest dependent communities is envisaged;

AND WHEREAS, it is necessary to provide for provisions relating to conservation management and restoration of forests, maintaining ecological security, sustaining cultural and traditional values of forests and facilitating economic needs and carbon neutrality.".

Amendment of section 1.

3. In section 1 of the principal Act, in sub-section (*1*), for the words and brackets "Forest (Conservation) Act", the words and brackets "*Van* (*Sanrakshan Evam Samvardhan*) *Adhiniyam*" shall be substituted.

Insertion of new section 1A.

4. After section 1 of the principal Act, the following section shall be inserted, namely:—

Act to cover certain land.

'1A. (*1*) The following land shall be covered under the provisions of this Act, namely:—

(*a*) the land that has been declared or notified as a forest in accordance with the provisions of the Indian Forest Act, 1927 or under any other law for the time being in force; 16 of 1927.

(*b*) the land that is not covered under clause (*a*), but has been recorded in Government record as forest, as on or after the 25th October, 1980:

Provided that the provisions of this clause shall not apply to such land, which has been changed from forest use to use for non-forest purpose on or before the 12th December, 1996 in pursuance of an order, issued by any authority authorised by a State Government or an Union territory Administration in that behalf.

Explanation.—For the purposes of this sub-section, the expression "Government record" means record held by Revenue Department or Forest Department of the State Government or Union territory Administration, or any authority, local body, community or council recognised by the State Government or Union territory Administration.

(*2*) The following categories of land shall not be covered under the provisions of this Act, namely:—

(*a*) such forest land situated alongside a rail line or a public road maintained by the Government, which provides access to a habitation, or to a rail, and roadside amenity up to a maximum size of 0.10 hectare in each case;

(*b*) such tree, tree plantation or reafforestation raised on lands that are not specified in clause (*a*) or clause (*b*) of sub-section (*1*); and

(*c*) such forest land,—

(*i*) as is situated within a distance of one hundred kilometres along international borders or Line of Control or Line of Actual Control, as the

case may be, proposed to be used for construction of strategic linear project of national importance and concerning national security; or

(*ii*) up to ten hectares, proposed to be used for construction of security related infrastructure; or

(*iii*) as is proposed to be used for construction of defence related project or a camp for paramilitary forces or public utility projects, as may be specified by the Central Government, the extent of which does not exceed five hectares in a Left Wing Extremism affected area as may be notified by the Central Government.

(*3*) The exemption provided under sub-section (*2*) shall be subject to such terms and conditions, including the conditions of planting trees to compensate felling of trees undertaken on the lands, as the Central Government may, by guidelines, specify.'.

Amendment of section 2.

5. In the principal Act, section 2 shall be renumbered as sub-section (*1*) thereof and—

(*a*) in sub-section (*1*) as so renumbered,—

(*I*) in clause (*iii*), for the words "not owned, managed or controlled by Government", the words ", subject to such terms and conditions, as the Central Government may, by order, specify" shall be substituted;

(*II*) in the *Explanation,* for the long line occurring after clause (*b*), the following shall be substituted, namely:—

"but does not include any work relating to or ancillary to conservation, development and management of forests and wildlife, such as—

(*i*) silvicultural operations including regeneration operations;

(*ii*) establishment of check-posts and infrastructure for the front line forest staff;

(*iii*) establishment and maintenance of fire lines;

(*iv*) wireless communications;

(*v*) construction of fencing, boundary marks or pillars, bridges and culverts, check dams, waterholes, trenches and pipelines;

(*vi*) establishment of zoo and safaris referred to in the Wild Life (Protection) Act, 1972, owned by the Government or any authority, in forest areas other than protected areas;

53 of 1972.

(*vii*) eco-tourism facilities included in the Forest Working Plan or Wildlife Management Plan or Tiger Conservation Plan or Working Scheme of that area; and

(*viii*) any other like purposes, which the Central Government may, by order, specify.";

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

"(*2*) The Central Government may, by order, specify the terms and conditions subject to which any survey, such as, reconnaissance, prospecting, investigation or exploration including seismic survey, shall not be treated as non-forest purpose.".

Insertion of new section 3C.

6. In the principal Act, after section 3B, the following section shall be inserted, namely:—

Power of Central Government to issue directions.

"3C. The Central Government may, from time to time, issue such directions, to any authority under the Central Government, State Government or Union territory Administration, or to any organisation, entity or body recognised by the Central Government, State Government or Union territory Administration, as may be necessary for the implementation of this Act.".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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PART IV

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 9*th August,* 2023/*Sravana* 18, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 9th August, 2023 and is hereby published for general information:—

THE MINES AND MINERALS (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2023

No. 16 of 2023

[9*th August*, 2023.]

An Act further to amend the Mines and Minerals (Development and Regulation) Act, 1957.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Mines and Minerals (Development and Regulation) Amendment Act, 2023.

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

Amendment of section 3.

2. In section 3 of the Mines and Minerals (Development and Regulation) Act, 1957 (hereinafter referred to as the principal Act), in section 3,— 67 of 1957.

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

'(*aaa*) "exploration licence" means a licence granted for undertaking reconnaissance operations or prospecting operations or both in respect of minerals specified in the Seventh Schedule;';

(*ii*) in clause (*ae*), after the words "composite licence", the words ", exploration licence" shall be inserted;

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

'(*ha*) "reconnaissance operations" means any operations undertaken for preliminary prospecting of a mineral through regional, aerial, geophysical or geochemical surveys and geological mapping, and include pitting, trenching, drilling and sub-surface excavation;'.

Amendment of section 4.

3. In section 4 of the principal Act, in sub-section (*1*), after the words "prospecting licence", the words "or of a exploration licence" shall be inserted.

Amendment of section 4A.

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

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Termination of prospecting licences, exploration licences or mining leases.";

(*ii*) in sub-section (*1*), for the words "prospecting licence", at both the places where they occur, the words "prospecting licence or exploration licence" shall be substituted;

(*iii*) in sub-section (*3*), after the words "prospecting licence", the words "or exploration licence" shall be inserted.

Amendment of section 5.

5. In section 5 of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

"Restrictions on the grant of mineral concession.".

Amendment of section 6.

6. In section 6 of the principal Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Maximum area for which mineral concession may be granted.";

(*b*) in sub-section (*1*),—

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

"(*ab*) one or more exploration licences covering a total area of more than five thousand square kilometres:

Provided that the area granted under a single exploration licence shall not exceed one thousand square kilometres;";

(*ii*) in clause (*c*), for the words "reconnaissance permit, mining lease or prospecting licence", the words "mineral concession" shall be substituted.

Substitution of Chapter heading of Chapter III.

7. In Chapter III of the principal Act, for Chapter heading, the following Chapter heading shall be substituted, namely:—

"PROCEDURE FOR OBTAINING MINERAL CONCESSION IN RESPECT OF LAND IN WHICH THE MINERALS VEST IN THE GOVERNMENT".

Amendment of section 10.

8. In section 10 of the principal Act,—

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Application for mineral concession.";

(*ii*) in sub-section (*4*), in clause (*a*), for the words, figures and letters "sections 10B, 11, 11A or the rules made under section 11B", the words, figures and letters "sections 10B, 10BA, 11, 11A, 11B or 11D" shall be substituted.

Insertion of new section 10BA.

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

Grant of exploration licence for minerals specified in Seventh Schedule through auction.

"10BA. (*1*) The provisions of this section shall not apply to—

(*a*) the areas covered under section 17A;

(*b*) the minerals specified in Part A of the First Schedule;

(*c*) the minerals specified in Part B of the First Schedule where the grade of atomic mineral is equal to or greater than such threshold value as may be notified by the Central Government from time to time;

(*d*) any land in respect of which the minerals do not vest in the Government.

(*2*) Notwithstanding anything contained in sections 10B and 11, an exploration licence may be granted in any area by the State Government for the purpose of undertaking reconnaissance or prospecting operations or both in respect of any mineral specified in the Seventh Schedule.

(*3*) The Central Government may, by notification in the Official Gazette, and for reasons to be recorded in writing, amend the Seventh Schedule so as to modify the entries therein with effect from such date as may be specified in the said notification.

(*4*) The State Government shall, after obtaining the previous approval of the Central Government, and in such manner as may be prescribed by the Central Government, notify the areas in which exploration licence shall be granted, subject to such terms and conditions as may be specified in the notification.

(*5*) The Central Government may require the State Government to notify the area for grant of exploration licence within such period as may be fixed in consultation with the State Government, and in case the State Government does not notify the area within such period, the Central Government may, after the expiry of the period so fixed, notify the area for grant of exploration licence.

(*6*) The State Government shall, for the purpose of granting exploration licence through auction by method of competitive bidding, including e-auction, select an applicant who fulfils the eligibility conditions as specified in this Act and grant exploration licence to such applicant.

(*7*) Where—

(*a*) the State Government has not successfully completed auction for the grant of exploration licence; or

(*b*) after completion of auction, the exploration licence or letter of intent for grant of exploration licence has been terminated or lapsed for any reason whatsoever,

the Central Government may require the State Government to conduct and complete the auction or re-auction process, as the case may be, within such period as may be fixed in consultation with the State Government, and in cases where such auction or re-auction process is not completed within such period, the Central Government may, after the expiry of the period so fixed, conduct auction for the grant of exploration licence for such area:

Provided that upon successful completion of the auction, the Central Government shall intimate the details of the preferred bidder in the auction to the State Government and the State Government shall grant exploration licence for such area to such preferred bidder in such manner as may be prescribed by the Central Government.

(*8*) The holder of exploration licence shall be entitled to a share of applicable amount quoted in the auction of mining leases payable by the lessee to the State Government in respect of the area granted in mining lease pursuant to the prospecting operations undertaken by the holder of such exploration licence:

Provided that the share in applicable amount payable to the holder of exploration licence by the lessee of such area shall be allowed only in respect of the minerals specified in the Seventh Schedule.

(*9*) The Central Government shall by rules provide for the manner of conducting auction for grant of exploration licence, including its terms and conditions, the bidding parameters for selection, share payable to the holder of exploration licence from out of the applicable amount quoted in auction of mining leases payable by the lessee of such area, the period for such payment and such other conditions as may be necessary.

(*10*) Notwithstanding anything contained in section 7,—

(*a*) the exploration licence shall be granted for a period of five years from the date of execution of the exploration licence;

(*b*) if, after three years from the date of execution of exploration licence, but before the date of its expiry, the holder of the exploration licence makes an application for the extension of the period of that licence, the State Government may, on being satisfied that within the period of five years, it shall not be possible for the holder of such licence to complete the reconnaissance or prospecting operations for reasons beyond his control, extend the said period to a further period not exceeding two years.

(*11*) After three years from the date of execution of the exploration licence, the holder of such licence may retain an area not exceeding twenty-five per cent. of the total area covered under that licence for the purpose of continuing reconnaissance or prospecting operations and shall surrender the remaining area after submitting a report to the State Government stating the reasons for retention of the area proposed to be retained by him and the boundaries of that area.

(*12*) The holder of the exploration licence shall, within three months of the completion of the operations for which licence has been granted, or of the date of expiry of the exploration licence, whichever is earlier, submit a geological report to the State Government explaining the result of the reconnaissance and prospecting operations, in such manner as may be prescribed.

(*13*) If the holder of the exploration licence fails to complete the reconnaissance and prospecting operations before expiry of the exploration licence, or fails to submit the geological report within the period specified in sub-section (*12*), the State Government may take such action as it deems fit, including imposition of penalty.

(*14*) Within six months from the date of receipt of the geological report from the holder of the exploration licence, the Central Government or the State Government shall initiate the auction process for grant of one or more separate mining leases under section 10B or section 11 or section 11D, as the case may be, in respect of the area where existence of mineral content is established and shall select the preferred bidder for grant of such mining leases within one year from the date of receipt of the geological report:

Provided that in case the preferred bidder is not selected within the period so specified, the State Government shall pay to the person who was the holder of exploration licence such amount, and in such manner, as may be prescribed.".

10. After section 11C, the following section shall be inserted, namely:— Insertion of new section 11D.

"11D. (*1*) Notwithstanding anything contained in this Act, the Central Government shall, for the purpose of granting mining lease or composite licence in any area in respect of any mineral specified in the Part D of the First Schedule, select, through auction by method of competitive bidding, including e-auction, a preferred bidder who fulfils the eligibility conditions as specified in section 5, on such terms and conditions, and in such manner, as may be prescribed. Central Government to conduct auction for grant of mining lease or composite licence in respect of minerals specified in Part D of First Schedule.

(*2*) Upon successful completion of the auction, the Central Government shall intimate the details of the preferred bidder in the auction to the State Government and the State Government shall grant mining lease or composite licence for such area, to such preferred bidder, in such manner, as may be prescribed by the Central Government.

(*3*) The royalty, dead rent, applicable amount quoted in the auction and any other statutory payment in relation to the mining lease or composite licence auctioned by the Central Government shall accrue to the State Government or concerned authorities, as the case may be, as if the auction has been conducted by the State Government.".

11. In section 12 of the principal Act,— Amendment of section 12.

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Registers of mineral concession.";

(*b*) in sub-section (*1*),—

(*i*) in clause (*e*), the word "and" shall be omitted;

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

"(*g*) a register of applications for exploration licences; and

(*h*) a register of exploration licences,".

12. In section 12A of the principal Act,— Amendment of section 12A.

(*i*) after the words "composite licence", wherever they occur, the words "or exploration licence" shall be inserted;

(*ii*) in sub-section (*4*), in the proviso, for the words "or of a composite licence", the words "or composite licence" shall be substituted.

13. In Chapter IV of the principal Act, for Chapter heading, the following Chapter heading shall be substituted, namely:— Substitution of Chapter heading of Chapter IV.

"RULES FOR REGULATING THE GRANT OF MINERAL CONCESSIONS".

14. In section 13 of the principal Act, in sub-section (*2*),— Amendment of section 13.

(*i*) clause (*ac*) shall be omitted;

(*ii*) in clause (*qqg*), for the words, figures and letters "mining lease or composite licence under section 10B, 11, 11A, 11B", the words, figures and letters "mineral concession under section 10B, 10BA, 11, 11A, 11B, 11D" shall be substituted;

(*iii*) after clause (*v*), the following clauses shall be inserted, namely:—

"(*va*) the manner of notifying the areas for grant of exploration licence under sub-section (*4*) of section 10BA;

(*vb*) the manner of granting exploration licence to the preferred bidder under the proviso to sub-section (*7*) of section 10BA;

(*vc*) the manner of conducting auction for grant of exploration licence, the terms and conditions thereof, the bidding parameters for selection, the share payable to the holder, the period for payment and other conditions under sub-section (*9*) of section 10BA;

(*vd*) the manner of submitting geological report under sub-section (*12*) of section 10BA;

(*ve*) the amount to be paid and the manner of payment under the proviso to sub-section (*14*) of section 10BA;";

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

"(*xa*) the terms and conditions and the manner of selecting a preferred bidder under sub-section (*1*) of section 11D;

(*xb*) the manner of granting a mining lease or composite licence to a preferred bidder under sub-section (*2*) of section 11D;".

Amendment of section 17A.

15. In section 17A of the principal Act, in sub-sections (*1*), (*1A*) and (*2*), after the words "prospecting licence", the words "or exploration licence" shall be inserted.

Amendment of section 18A.

16. In section 18A of the principal Act, in sub-section (*1*), after the words "prospecting licence", at both the places where they occur, the words "or exploration licence" shall be inserted.

Amendment of section 19.

17. In section 19 of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

"Mineral concession to be void if in contravention of Act.".

Amendment of section 21.

18. In section 21 of the principal Act, in the *Explanation*, after the words "composite licence", the words ", exploration licence" shall be inserted.

Amendment of section 24A.

19. In section 24A of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

"Rights and liabilities of a holder of mineral concession.".

Amendment of First Schedule.

20. In the principal Act, in the First Schedule,—

(*i*) after the figures and letter "11C", the figures and letter "11D" shall be inserted;

(*ii*) for Part B, the following Part shall be substituted, namely:—

"*PART B*

Atomic minerals

1. Minerals of the "rare earths" group containing Uranium and Thorium.

2. Phosphorites and other phosphatic ores containing Uranium.

3. Pitchblende and other Uranium ores.

4. Uraniferous allanite, monazite and other thorium minerals.

5. Uranium bearing tailings left over from ores after extraction of copper and gold, ilmenite and other titanium ores.

6. Beach sand minerals, that is, economic heavy minerals found in the teri or beach sands, which include ilmenite, rutile, leucoxene, garnet, monazite, zircon and sillimanite.";

(*iii*) after Part C, the following Part shall be inserted, namely:—

"*PART D*

Critical and Strategic Minerals

1. Beryl and other beryllium bearing minerals.
2. Cadmium bearing minerals.
3. Cobalt bearing minerals.
4. Gallium bearing minerals.
5. Glauconite.
6. Graphite.
7. Indium bearing minerals.
8. Lithium bearing minerals.
9. Molybdenum bearing minerals.
10. Nickel bearing minerals.
11. Niobium bearing minerals.
12. Phosphate (without uranium).
13. Platinum group of elements bearing minerals.
14. Potash.
15. Minerals of the "rare earths" group not containing Uranium and Thorium.
16. Rhenium bearing minerals.
17. Selenium bearing minerals.
18. Tantalum bearing minerals.
19. Tellurium bearing minerals.
20. Tin bearing minerals.
21. Titanium bearing minerals and ores (ilmenite, rutile and leucoxene).
22. Tungsten bearing minerals.
23. Vanadium bearing minerals.
24. Zirconium bearing minerals and ores including zircon.".

21. In the principal Act, after Sixth Schedule, the following shall be inserted, namely:— Insertion of new Seventh Schedule.

"THE SEVENTH SCHEDULE

[*See* sections 3 (*aaa*), 10BA(*2*) and 10BA(*3*)]

Minerals

1. Apatite.
2. Beryl and other beryllium bearing minerals.
3. Cadmium bearing minerals.
4. Cobalt bearing minerals.
5. Copper bearing minerals.

6. Diamond.

7. Gold.

8. Graphite.

9. Indium bearing minerals.

10. Lead bearing minerals.

11. Lithium bearing minerals.

12. Molybdenum bearing minerals.

13. Niobium bearing minerals.

14. Nickel bearing minerals.

15. Potash.

16. Platinum group of elements bearing minerals.

17. Minerals of 'rare earths' group.

18. Rhenium bearing minerals.

19. Rock Phosphate.

20. Selenium.

21. Silver.

22. Tantalum bearing minerals.

23. Tellurium bearing minerals.

24. Tin bearing minerals.

25. Titanium bearing minerals and ores (ilmenite, rutile and leucoxene).

26. Tungsten bearing minerals.

27. Vanadium bearing minerals.

28. Zinc bearing minerals.

29. Zirconium bearing minerals and ores including zircon.".

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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CORRIGENDA

THE BIOLOGICAL DIVERSITY (AMENDMENT) ACT, 2023

No. 10 OF 2023

In the BIOLOGICAL DIVERSITY (AMENDMENT) ACT, 2023 (10 OF 2023), as published in the Gazette of India, Extraordinary, Part II Section, 1, dated the 3rd August, 2023, Issue No. 13,—

(i) in page 2, line 41, *for* ''refferred'', *read* ''referred'';

(ii) in page 4, line 17, *for* ''Biodivesity'', *read* ''Biodiversity'';

(iii) in page 5, line 16, *for* ''Pachayati'', *read* ''Panchayati'';

(iv) in page 8, line 3, *for* ''Commitee'', *read* ''Committee'';

(v) in page 8, line 22, *for* ''affiairs'', *read* ''affairs'';

(vi) in page 8, line 31, *for* ''sustainble'', *read* ''sustainable'';

(vii) in page 8, line 39, *for* ''princiapal'', *read* ''principal'';

(viii) in page 11, line 25, *for* ''as prescribed'', *read* ''as may be prescribed'';

(ix) in page 12, line 10, *for* ''veriety'', *read* ''variety'';

(x) in page 12, line 17, *for* ''veriety'', *read* ''variety'';

(xi) in page 12, line 20, *for* ''veriety'', *read* ''variety'';

(xii) in page 12, line 26, *for* ''substiututed'', *read* ''substituted'';

(xiii) in page 13, line 1, *for* ''prinicpal'', *read* ''principal'';

(xiv) in page 13, line 11, *for* ''princiapl'', *read* ''principal'';

(xv) in page 13, line 34, *for* ''penalities'', *read* ''penalties'';

(xvi) in page 14, line 3, *for* ''accordance the'', *read* ''accordance with the''.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 11*th August,* 2023/*Sravana* 20, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 10th August, 2023 and is hereby published for general information:—

THE OFFSHORE AREAS MINERAL (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2023

No. 17 of 2023

[10*th August*, 2023.]

An Act to amend the Offshore Areas Mineral (Development and Regulation) Act, 2002.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023.

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

Amendment of section 4.

17 of 2003.

2. In the Offshore Areas Mineral (Development and Regulation) Act, 2002 (hereinafter referred to as the principal Act), in section 4,—

67 of 1957.

(*i*) in clause (*b*), after the words, brackets and figures "Mines and Minerals (Development and Regulation) Act, 1957", the words "and the rules made thereunder" shall be inserted;

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

'(*ca*) "composite licence" means the exploration licence-cum-production lease, which is a two stage operating right granted for the purpose of undertaking exploration operation followed by production operation;

(*cb*) "dispatch" means removal of minerals or mineral products from the area covered under the production lease and includes the consumption of minerals and mineral products within such area;';

(*iii*) in clause (*d*), for the words and figures "under section 12", the words "for the purpose of undertaking exploration operation" shall be substituted;

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

'(*ea*) "Government company" shall have the meaning assigned to it in clause (*45*) of section 2 of the Companies Act, 2013;'; 18 of 2013.

(*v*) in clause (*i*), for the words "the production lease", the words "a production lease" shall be substituted;

(*vi*) in clause (*j*), for the words "the exploration licence is granted", the words "a composite licence, or an exploration licence, is granted" shall be substituted;

(*vii*) in clause (*k*), for the words "an exploration licence or production lease", the words "a composite licence, or an exploration licence, or a production lease" shall be substituted;

(*viii*) in clause (*o*), for the words "an exploration licence, or a production lease", the words "a composite licence, or an exploration licence, or a production lease" shall be substituted;

(*ix*) after clause (*r*), the following clause shall be inserted, namely:—

'(*ra*) "production", with its grammatical variation and cognate expressions, means the winning of mineral within the area covered under a production lease for the purpose of processing or dispatch;';

(*x*) in clause (*t*), for the words and figures "under section 13", the words and figures "under section 8 or section 12 or section 13" shall be substituted;

(*xi*) in clause (*v*), the words and figures "under section 11" shall be omitted;

(*xii*) after clause (*v*), the following clause shall be inserted, namely:—

'(*va*) "standard block" means a block of the offshore area of one minute latitude by one minute longitude and includes the seabed and its subsoil and waters superjacent to the seabed within such block;';

(*xiii*) in clause (*w*), for the words "boat, sailing vessel or any other vessel of any description", the words "barge, boat, container, sailing vessel or stationary vessel or any other vessel of any description, submersible or otherwise and remotely operated or otherwise, used in any operation or any activity pursuant thereto" shall be substituted.

Amendment of section 5.

3. In section 5 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "exploration licence or production lease granted", the words "a composite licence, or an exploration licence, or a production lease, granted" shall be substituted;

(*ii*) in the proviso,—

(*A*) for the words "Atomic Minerals Directorate of Exploration and Research", the words "Atomic Minerals Directorate for Exploration and Research" shall be substituted;

(*B*) for the words "Naval Hydrographic Office of the Indian Navy", the words "the National Hydrographic Office" shall be substituted;

(*C*) for the words "any other agency duly authorised in this behalf by the Central Government", the words "any other agency including a private entity, duly authorised in this behalf by the Central Government by notification in the Official Gazette, subject to such conditions as may be specified therein" shall be substituted;

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

"(*2*) Every permittee, licensee and lessee referred to in sub-section (*1*), and the Government organisation, agency or private entity referred to in the proviso thereof, shall—

(*a*) furnish to the administering authority and such other authority as may be prescribed, all exploration and operational data, reports, samples and other information in respect of or collected pursuant to an operation, in such manner and within such period, as may be prescribed; and

(*b*) all exploration and operational data, reports, samples and other information in respect of or collected pursuant to an operation, shall be held by such permittee, licensee, lessee, Government organisation, agency or private entity, as the case may be, in strict confidence and any dissemination, pursuant to a sale or otherwise, of such data, reports or other information, or sharing of its samples, shall be subject to such terms and conditions, as may be prescribed.";

(*c*) in sub-section (*4*),—

(*i*) for the words "granted or renewed", the words "granted, extended or acquired" shall be substituted;

(*ii*) for the words "exploration licence or production lease granted, renewed or acquired", the words "composite licence, exploration licence or production lease, granted, extended or acquired" shall be substituted.

Amendment of section 6.

4. In section 6 of the principal Act,—

1 of 1956.
18 of 2013.

(*i*) in clause (*a*), for the words and figures "section 3 of the Companies Act, 1956", the words, brackets and figures "clause (*20*) of section 2 of the Companies Act, 2013" shall be substituted;

(*ii*) for the proviso, the following provisos shall be substituted, namely:—

"Provided that no exploration licence, or composite licence, or production lease shall be granted for an area to any person other than the Government, a Government company or a corporation, in respect of any minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957, subject to such conditions and manner as may be prescribed, where the grade of such mineral in such area is equal to or greater than such threshold value as the Central Government may, by notification in the Official Gazette, specify:

67 of 1957.

Provided further that no production lease shall be granted in respect of any part of the offshore area, unless the existence of mineral resources in such offshore area has been adequately established in accordance with such parameters as may be prescribed.".

Amendment of section 7.

5. In section 7 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "that it is expedient in the interest of", the words "that it is expedient in public interest, strategic interest of the country, in the interest of" shall be substituted;

(*ii*) after the words "conservation of mineral resources", the words "or for any other reason" shall be inserted;

(*b*) in sub-section (*2*), for the words "opportunity of being heard", the words "opportunity of being heard, except in cases where premature termination is being done on the grounds of strategic interest of the country" shall be substituted;

(*c*) in sub-section (*3*),—

(*i*) in the proviso, for the words "condone such non-commencement or discontinuation.", the words and figures "extend the period specified in section 14 by a further period not exceeding one year and such extension shall not be granted for more than once during the entire period of operating right:" shall be substituted;

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

"Provided further that where the holder of operating right—

(*a*) fails to undertake operation; or

(*b*) having commenced the operation, discontinues such operation,

before the end of the extended period, such operating right shall also lapse from the date of execution of the lease or, as the case may be, discontinuance of the operation.";

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

"(*4*) Where the holder of a production lease fails to undertake production and dispatch for a period of four years after the date of execution of the lease, or having commenced production and dispatch, discontinues the same for a period of two years, then such lease shall lapse on the expiry of the period of four years from the date of its execution or, as the case may be, two years from date of discontinuance of the production and dispatch:

Provided that the administering authority may, on an application made by the lessee, and after being satisfied that such non-commencement of production, or dispatch, or discontinuation thereof, was due to the reasons beyond the control of the lessee, may extend such period by a further period not exceeding one year, but such extension shall not be granted for more than once during the entire period of lease:

Provided further that where the lessee,—

(*a*) fails to undertake production or dispatch; or

(*b*) having commenced the production and dispatch, discontinues the same,

before the end of the extended period, such lease shall lapse from the date of its execution or, as the case may be, discontinuance of production or dispatch.".

Amendment of section 8.

6. In section 8 of the principal Act, after sub-section (*2*), the following sub-sections shall be inserted, namely:—

"(*3*) Where the Central Government reserves any offshore area under sub-section (*1*), the administering authority may, subject to such terms and conditions as may be prescribed, grant a composite licence, or a production lease, in such area or any part thereof to the Government, or a Government company, or a corporation.

(*4*) A composite licence or a production lease granted to the Government, or a Government company, or a corporation under sub-section (*3*) shall be subject to the same terms and conditions applicable to a licensee or a lessee, as the case may be, except the procedure specified for grant of a composite licence under section 12 or a production lease under section 13.

(*5*) Where a Government company, or corporation is desirous of carrying out the exploration operation or production operation in a joint venture with other persons, the joint venture partner shall be selected through a competitive process, and such Government company or corporation shall hold more than seventy-four per cent. of the paid up share capital in such joint venture.".

Amendment of section 9.

7. In section 9 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) after the words "any operating right, for", the words "such period as may be specified in the order, for" shall be inserted;

(*ii*) for the words "offshore mineral, or for national security", the words "offshore mineral, or for regulation of offshore areas, or for national security" shall be substituted;

(*b*) in sub-section (*2*),—

(*i*) after the words "purposes of the operating right", the words "for such period as may be specified in the order" shall be inserted;

(*ii*) for the words "from the date specified therein", the words "during the period of closure specified therein" shall be substituted.

Amendment of section 10.

8. In section 10 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the brackets, figure and words "(*1*) Within six months", the words "Within six months" shall be substituted;

(*ii*) for the words "reconnaissance permit, exploration licence or production lease", the words "reconnaissance permit, or exploration licence, or composite licence, or production lease" shall be substituted;

(*b*) sub-sections (*2*) and (*3*) shall be omitted.

Omission of section 11.

9. Section 11 of the principal Act shall be omitted.

Substitution of new sections for sections 12 and 13.

10. For sections 12 and 13 of the principal Act, the following sections shall be substituted, namely:—

Grant of composite licence.

"12. (*1*) The administering authority may, in respect of an offshore area where the existence of mineral resources has not been adequately established for grant of a production lease as required by the second proviso to section 6, after inviting applications in this behalf, select any person for grant of a composite licence, who—

(*a*) fulfils the eligibility conditions as specified in this Act and such conditions as may be prescribed; and

(*b*) is selected through auction by method of competitive bidding, including e-auction, conducted on the basis of such terms and conditions, manner and bidding parameters, as may be prescribed.

(*2*) The Central Government shall grant the composite licence to the person selected in accordance with the procedure laid down in sub-section (*1*).

(*3*) The licensee shall complete the exploration operations satisfactorily, as specified in the notice inviting applications, within a period of three years from the date of grant of the composite licence:

Provided that the administering authority may, on an application made by the licensee three months before the lapse of the said period, for reasons to be recorded in writing and subject to such conditions as may be prescribed, grant an extension for a period of two years to the licensee for satisfactory completion of the exploration operations:

Provided further that no further extension shall be granted upon expiry of the extended period, if any, granted under the first proviso.

(*4*) The area granted under a composite licence shall comprise of contiguous standard blocks, which in aggregate do not exceed an area of thirty minutes latitude by thirty minutes longitude.

(*5*) Every licensee shall, on being granted a composite licence, commence and carry out exploration operation subject to such terms, milestones and relinquishment requirements, as may be prescribed.

(*6*) A licensee, who has adequately established the existence of mineral resources in an offshore area held under the composite licence, or part thereof, as required by the second proviso to section 6, shall, within the period specified or extended under sub-section (*3*), subject to such terms and conditions, and on making an application to the administering authority in such form, as may be prescribed, be granted one or more production leases:

Provided that such licensee—

(*a*) is not in breach of the terms and conditions of his composite licence;

(*b*) continues to be eligible for grant of a production lease in accordance with section 6; and

(*c*) has applied for grant of production lease within six months of completion of his exploration operations:

Provided further that the total area of such production lease or production leases, granted in pursuance of a single composite licence, shall not exceed fifteen minutes latitude by fifteen minutes longitude.

(*7*) The administering authority shall, on receipt of an application under sub-section (*6*), and on being satisfied that the licensee meets the requirements under the provisions of this Act and the rules made thereunder, recommend to the Central Government for grant of production lease to such licensee.

(*8*) The Central Government shall, on receipt of a recommendation under sub-section (*7*) from the administering authority, grant production lease to the licensee in accordance with such procedure as may be prescribed.

(*9*) Every production lease granted in pursuance of a composite licence shall be for a period of fifty years.

(*10*) All rights and interests held under a composite licence in the parts of an offshore area, in respect of which no production lease is granted, shall cease to exist upon expiry of the composite licence.

(*11*) The provisions of this section shall not apply to—

(*a*) the areas covered under section 8; and

(*b*) the minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957, where the grade of atomic 67 of 1957.

mineral is equal to or greater than such threshold value, as the Central Government may, by notification in the Official Gazette, specify.

Grant of production lease.

13. (*1*) The administering authority may, in respect of an offshore area where the existence of mineral resources has been adequately established for grant of production lease as required by the second proviso to section 6, after inviting applications in this behalf, select any person for grant of a production lease, who—

(*a*) fulfils the eligibility conditions as specified in this Act and such conditions as may be prescribed; and

(*b*) is selected through auction by method of competitive bidding, including e-auction, conducted on the basis of such terms and conditions, manner and bidding parameters, as may be prescribed.

(*2*) The Central Government shall grant the production lease to the applicant selected in accordance with the procedure laid down under sub-section (*1*).

(*3*) Every production lease under this section shall be granted for a period of fifty years.

(*4*) The area under a production lease shall comprise of contiguous standard blocks and shall not exceed an area of fifteen minutes latitude by fifteen minutes longitude.

(*5*) Upon grant of a production lease, the lessee shall commence and carry out production operation in such manner and subject to such terms and conditions, as may be prescribed.

(*6*) The provisions of this section shall not apply to—

(*a*) the areas covered under section 8; and

(*b*) the minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957, where the grade of atomic mineral is equal to or greater than such threshold value, as the Central Government may, by notification in the Official Gazette, specify.".

67 of 1957.

Insertion of new sections 13A, 13B and 13C.

11. After section 13 of the principal Act, the following sections shall be inserted, namely:—

Maximum area for which operating rights may be granted.

"13A. (*1*) Notwithstanding anything contained in section 12 or section 13, no person shall acquire in respect of any mineral or a group of associated minerals, as may be prescribed, one or more exploration licence, composite licence and production lease, all taken together and covering a total area of more than forty-five minutes latitude by forty-five minutes longitude:

Provided that if the Central Government is of the opinion that in the interest of the development of any mineral or industry, it is necessary so to do, it may, for the reasons to be recorded in writing, increase or decrease the said area limit in respect of any mineral or any specified category of deposits of such mineral or such group of associated minerals.

(*2*) For the purposes of this section, a person acquiring by, or in the name of, another person an operating right which is intended for himself, shall be deemed to be acquiring it himself.

(*3*) For the purposes of determining the total area referred to in sub-section (*1*), the area held under an operating right by a person as a member of a co-operative society, or a company, or a corporation, or a Hindu undivided family, or a partner of a firm, shall be deducted from the area referred to in sub-section (*1*) so that the sum total of the area held by such person, under an operating right, whether as such member or

partner, or individually, may not, in any case, exceed the total area specified in sub-section (*1*).

Transfer of composite licence or production lease.

13B. (*1*) A composite licence or a production lease granted under section 8, or through competitive bidding under section 12 or section 13, may be transferred by the relevant licensee or lessee, as the case may be, in such manner and subject to such conditions, as may be prescribed, to any person eligible for grant of such licence or lease, under the provisions of this Act:

Provided that no such transfer of a composite licence or a production lease shall be made in contravention of any conditions, subject to which such licence or lease was granted.

Explanation.—For the purposes of this sub-section, it is clarified that transfer may include one or more production leases, granted pursuant to one composite licence.

(*2*) The provisions of this Act, the rules made thereunder and the terms and conditions of a composite licence or a production lease, shall be binding upon the person to whom such licence or lease, as the case may be, is transferred under sub-section (*1*).

Certain applications and exploration licence to become ineligible.

13C. (*1*) On and from the date of commencement of the Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023, auction being the sole method of selection for grant of composite licence or production lease under sections 12 and 13,—

(*a*) all applications received prior to the said date of commencement for grant of composite licence or production lease shall become ineligible;

(*b*) any exploration licence granted prior to the said date of commencement shall become ineligible for grant of production lease over the offshore area covered by such exploration licence.

(*2*) The provisions of sub-section (*1*) shall be applicable notwithstanding anything contained in this Act, or any order or direction to the contrary, passed by any court or authority, prior to the commencement of the Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023.".

Amendment of section 14.

12. In section 14 of the principal Act, after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) composite licence — one year;".

Amendment of section 16.

13. In section 16 of the principal Act, in sub-section (*1*), for the words "consumed by him from the area covered under the production", the words "consumed from the area covered under his production" shall be substituted.

Insertion of new section 16A.

14. After section 16 of the principal Act, the following section shall be inserted, namely:—

Establishment of Offshore Areas Mineral Trust.

"16A. (*1*) The Central Government shall, by notification in the Official Gazette, establish a Trust, as a non-profit autonomous body, to be called the Offshore Areas Mineral Trust.

(*2*) The object of the Offshore Areas Mineral Trust shall be to use the funds accrued to it for the following purposes, namely:—

(*a*) research, administration, studies and related expenditure with respect to offshore areas and mitigation of any adverse impact that may be caused to the ecology in the offshore area, due to operations undertaken; or

(*b*) providing relief upon the occurrence of any disaster in the offshore area; or

(*c*) the purposes of exploration in the offshore area; or

(*d*) for the interest and benefit of persons affected by exploration or production operations undertaken; or

(*e*) such other purposes, as may be prescribed.

(*3*) The composition and functions of the Offshore Areas Mineral Trust shall be such as may be prescribed.

(*4*) The funds accrued to the Offshore Areas Mineral Trust shall be non-lapsable under the public account of India and be administered in such manner as may be prescribed.

(*5*) A lessee shall pay, in addition to the royalty, to the Offshore Areas Mineral Trust, an amount which is equivalent to such percentage of the royalty paid in terms of the First Schedule, not exceeding one-third of such royalty, in such manner as may be prescribed.

(*6*) The entities specified and notified under sub-section (*1*) of section 5 shall be eligible for funding under the Offshore Areas Mineral Trust, subject to such conditions as may be specified by the Central Government.".

Amendment of section 17.

15. In section 17 of the principal Act, for the words "consumed by him from the area", the words "consumed from the area" shall be substituted.

Substitution of new section for section 18.

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

Contribution towards International Seabed Authority.

"18. Every lessee shall, in addition to other payments required under this Act, pay to the Central Government in advance, the amount to be paid to the International Seabed Authority in respect of the offshore area granted under his production lease falling in such part of the continental shelf extending beyond two hundred nautical miles, from the baseline from which the breadth of the territorial sea is measured, towards fulfilment of the obligation of the Government of India under Article 82 of the United Nations Convention on the Law of the Sea, 1982.".

Insertion of new section 19A.

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

Duty of Central Government on mineral conservation and development.

"19A. The Central Government shall take necessary steps, as may be prescribed, for the conservation and systematic development of minerals in the offshore areas and for the protection of environment by preventing or controlling any pollution which may be caused by exploration or production operations.".

Amendment of section 23.

18. In section 23 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) whoever undertakes any reconnaissance operation, or exploration operation, or production operation in an offshore area without a reconnaissance permit, or a composite licence, or an exploration licence, or a production lease, as the case may be, shall be punishable with imprisonment for a term which may extend to five years, or with fine of five lakh rupees, which may extend to ten lakh rupees, or with both;

(*b*) any permittee or licensee or lessee, who fails to furnish the required data, or information, or document under sub-section (*2*) of

section 5 in the manner provided therein, shall be punishable with imprisonment which may extend to three years, or with fine of five lakh rupees, which may extend to ten lakh rupees, or with both.

Explanation.—For the purposes of clauses (*a*) and (*b*), the amount of fine provided shall be in respect of each standard block of such part of the offshore area where such reconnaissance operation, or exploration operation, or production operation is undertaken.";

(*ii*) in clause (*d*),—

(*A*) for the word "punished", the word "punishable" shall be substituted;

(*B*) for the words "with fine which may extend to fifty lakh rupees", the words "with fine of twenty-five lakh rupees, which may extend to fifty lakh rupees" shall be substituted;

(*b*) in sub-section (*2*), in the long line, for the words "punished with imprisonment for a term which may extend to five years, or with fine which may extend to fifty thousand rupees", the words "punishable with imprisonment which may extend to five years, or with fine of two lakh rupees, which may extend to five lakh rupees" shall be substituted;

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

"(*2A*) Whoever, having been convicted of an offence under sub-section (*1*) or sub-section (*2*), is again convicted of an offence under that sub-section, shall, in addition to the punishment provided therefor, be punishable with additional fine which may extend to one lakh rupees for each day during which he continues to commit that offence.";

(*d*) in sub-section (*3*),—

(*i*) the words "or the rules made thereunder" shall be omitted;

(*ii*) for the word "punished", the word "punishable" shall be substituted;

(*iii*) for the words "with fine which may extend to one crore rupees", the words "with fine of fifty lakh rupees, which may extend to one crore rupees" shall be substituted;

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

"(*4*) Any rule made under any provision of this Act may provide that any contravention thereof shall be punishable with imprisonment for a term which may extend to five years or with fine of fifty lakh rupees, which may extend to one crore rupees, or with both, and in the case of a continuing contravention, with additional fine which may extend to five lakh rupees for every day during which such contravention continues after conviction for the first such contravention.".

Amendment of section 28.

19. In section 28 of the principal Act, in sub-section (*1*), in clause (*b*), for the words "one lakh rupees and which may extend to ten lakh rupees", the words "five lakh rupees and which may extend to fifty lakh rupees" shall be substituted.

Insertion of new sections 34A, 34B and 34C.

20. After section 34 of the principal Act, the following shall be inserted, namely:—

Power of revision by Central Government.

"34A. The Central Government may, of its own motion and for reasons to be recorded in writing, and in accordance with such terms as may be prescribed, revise any order made by the administering authority or any officer under this Act or the rules made thereunder.

Power of Central Government to issue directions.

34B. Notwithstanding anything contained in this Act, the Central Government may give such directions to the administering authority, as it may deem necessary, in public interest, strategic interest of the country, conservation and development of mineral, or to carry out the provisions of this Act or the rules made thereunder.

Power of Central Government to call for information.

34C. The Central Government may, for the purposes of this Act, require—

(*a*) the administering authority; or

(*b*) a permittee or a licensee or a lessee; or

(*c*) any person whom it has reason to believe to be connected with any activity in respect of minerals in the offshore area,

to furnish such information as it may deem necessary for, or relevant to, any enquiry or proceeding, under this Act.".

Amendment of section 35.

21. In section 35 of the principal Act, in sub-section (*2*),—

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

"(*aa*) such other authority to whom, all exploration and operational data, reports, samples and other information in respect of or collected pursuant to an operation, is to be furnished by the lessee, licensee or permittee the manner and the period within which, they are to be furnished, under clause (*a*) of sub-section (*2*) of section 5;

(*ab*) the terms and conditions subject to which the data, reports, samples or information is to be disseminated pursuant to a sale or otherwise under clause (*b*) of sub-section (*2*) of section 5;";

(*ii*) for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the conditions and manner for regulating the grant of mineral concessions in respect of minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957 under the first proviso to section 6;

67 of 1957.

(*ca*) the parameters for adequately establishing existence of mineral resources under the second proviso to section 6;";

(*iii*) clauses (*d*) to (*j*) shall be omitted;

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

"(*ja*) the terms and conditions for grant of a composite licence or a production lease to a Government company or corporation under section 8;

(*jb*) the eligibility conditions to be fulfilled, the terms and conditions for conducting competitive bidding, the manner and bidding parameters for grant of a composite licence under sub-section (*1*) of section 12;

(*jc*) the conditions subject to which extension is to be granted to the licensee for completion of the exploration operations under the first proviso to sub-section (*3*) of section 12;

(*jd*) terms, milestone and relinquishment requirements for commencing and carrying out exploration operation under sub-section (*5*) of section 12;

(*je*) the form of application to be made to the administering authority for grant of production lease under sub-section (*6*) and the procedure therefor under sub-section (*8*) of section 12;

(*jf*) eligibility conditions to be fulfilled, the terms and conditions for conducting competitive bidding, the manner and bidding parameters for grant of a production lease under sub-section (*1*) of section 13;

(*jg*) the terms and conditions subject to which the production operations shall be commenced and carried out under sub-section (*5*) of section 13;

(*jh*) the group of associated minerals to be specified under sub-section (*1*) of section 13A;

(*ji*) the manner and the conditions for transfer of a composite licence or a production lease under section 13B;

(*jj*) such other purposes for which the funds accrued to the Offshore Area Mineral Trust shall be used under sub-section (*2*) of section 16A;

(*jk*) the composition and functions of the Offshore Area Mineral Trust under sub-section (*3*) of section 16A;

(*jl*) the manner of administration of funds accrued to the Offshore Area Mineral Trust under sub-section (*4*) of section 16A;

(*jm*) the manner of payment of amounts to the Offshore Area Mineral Trust under sub-section (*5*) of section 16A;";

(*v*) after clause (*k*), the following clause shall be inserted, namely:—

"(*ka*) the steps necessary to be taken for conservation and systematic development of minerals in the offshore areas and for the protection of environment by preventing or controlling any pollution which may be caused by exploration or production operations under section 19A;";

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

"(*pa*) the measures to be taken for preventing illegal mining, transportation, and storage of minerals and for the purposes connected therewith;".

Omission of section 36.

22. Section 36 of the principal Act shall be omitted.

Amendment of Second Schedule.

23. In the Second Schedule to the principal Act, in the Table, for the entries in column (1) relating to size, the following shall be substituted, namely:—

Size

"Standard block of 1 minute longitude by 1 minute latitude.".

Removal of difficulties.

24. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of the principal Act, as appear to it to be necessary or expedient for removing the difficulty:

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

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

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

सत्यमेव जयते

THE JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 11*th August,* 2023/*Sravana* 20, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 11th August, 2023 and is hereby published for general information:—

THE *JAN VISHWAS* (AMENDMENT OF PROVISIONS) ACT, 2023

NO. 18 OF 2023

[11*th August,* 2023.]

An Act to amend certain enactments for decriminalising and rationalising offences to further enhance trust-based governance for ease of living and doing business.

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

Short title and commencement.

1. (*1*) This Act may be called the *Jan Vishwas* (Amendment of Provisions) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for amendments relating to different enactments mentioned in the Schedule.

Amendment of certain enactments.

2. The enactments mentioned in column (4) of the Schedule are hereby amended to the extent and in the manner mentioned in column (5) thereof.

Revision of fines and penalties.

3. The fines and penalties provided under various provisions in the enactments mentioned in the Schedule shall be increased by ten per cent. of the minimum amount of fine or penalty, as the case may be, prescribed therefor, after the expiry of every three years from the date of commencement of this Act.

Savings.

4. The amendment or repeal by this Act of any enactment shall not affect any other enactment in which the amended or repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of, or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, or recognised or derived by, in or from any enactment hereby amended or repealed;

nor shall the amendment or repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE SCHEDULE

(*See* section 2)

Sl. No.	Year	No.	Short title	Amendments
(1)	(2)	(3)	(4)	(5)
1.	1867	25	The Press and Registration of Books Act, 1867	(*A*) In section 8C,— (*i*) in sub-section (*1*), after the words, figure and letter "declaration under section 8B", the words, figures and letter "or an order by the Press Registrar suspending or cancelling the certificate of registration under section 12 or imposing penalties under section 13 or under section 19K" shall be inserted; (*ii*) in sub-section (*2*), after the words "records from the Magistrate", the words "or from the Press Registrar, as the case may be," shall be inserted. (*B*) For sections 12 to 14, the following sections shall be substituted, namely:— "12. Suspension or cancellation of certificate of registration.—(*1*) The Press Registrar may, by order, suspend the certificate of registration of a newspaper for a period not exceeding one year, if— (*a*) the publisher has failed to publish the newspaper continuously. *Explanation.*—For the removal of doubts, it is hereby clarified that if a newspaper publishes less than half of its issues, as are required to be published under rule (*6*) of section 5, such newspaper shall be deemed to

(1)	(2)	(3)	(4)	(5)

have failed to publish continuously; or

(*b*) the publisher of a newspaper has given false particulars in the annual statement; or

(*c*) the publisher of a newspaper has failed to furnish the annual statement within two years from the end of the financial year for which the annual statement was to be furnished.

(*2*) The Press Registrar may, by order, cancel the certificate of registration where—

(*i*) a newspaper has ceased publication for a period exceeding twenty-four months;

(*ii*) the publisher of a newspaper fails to furnish the annual statement even after the expiry of the period during which the certificate of registration was suspended under clause (*c*) of sub-section (*1*);

(*iii*) the registration was obtained on false representation or on concealment of any material fact;

(*iv*) the title of the newspaper bears the same or similar title already held by any other owner of a newspaper either in the same language anywhere in India or in any other language in the same State or Union territory.

(*3*) No order for suspension or cancellation of certificate of registration shall be made under this section, without giving a reasonable opportunity of being heard to the publisher or owner of the newspaper, as the case may be.

(*4*) A copy of order of suspension or cancellation passed under this section shall be made available to the Central Government or the State Government or the Union territory administration, as the case may be, and to the Magistrate.

13. Penalty for certain contraventions.—The Press Registrar may impose a penalty—

(*i*) not exceeding ten thousand rupees where the publisher prints or publishes any book or paper

(1)	(2)	(3)	(4)	(5)

otherwise than in conformity with the provisions contained in section 3;

(*ii*) not exceeding ten thousand rupees where the keeper of the press fails to make and subscribe the declaration in conformity with the provisions contained in section 4;

(*iii*) not exceeding twenty thousand rupees where the publisher fails to furnish the annual statement as required under clause (*a*) of section 19D within one year from the end of the financial year in respect of which the annual statement was required to be furnished;

(*iv*) not exceeding twenty thousand rupees where a person who has ceased to be a printer or publisher of any newspaper fails or neglects to make a declaration in compliance with the provisions of section 8;

(*v*) not exceeding two thousand rupees for not delivering books or not supplying printer with maps referred to in section 9;

(*vi*) not exceeding two thousand rupees where any printer of a newspaper neglects to deliver copies of the newspaper in compliance with the provisions of sections 11A and 11B.".

(*C*) Sections 15A to 17 shall be omitted.

(*D*) For section 19K, the following section shall be substituted, namely:—

"19K. Penalty for contravention of section 19D or section 19E.—If the publisher of any newspaper—

(*a*) refuses or neglects to comply with the provisions of clause (*b*) of section 19D or section 19E; or

(*b*) publishes in the newspaper in pursuance of clause (*b*) of section 19D any particulars relating to the newspaper which he has reason to believe to be false,

he shall be liable to penalty not exceeding ten thousand rupees.".

(*E*) Section 19L shall be omitted.

(1)	(2)	(3)	(4)	(5)
2.	1898	6	The Indian Post Office Act, 1898	Chapter X shall be omitted.
3.	1923	5	The Boilers Act, 1923	(*A*) In section 22,— (*a*) in clause (*iii*), for the word and figures "section 16,", the words and figures "section 16; or" shall be substituted; (*b*) after clause (*iii*), the following clause shall be inserted, namely:— "(*iv*) to report an accident to a boiler or boiler component when so required under section 18,"; (*c*) in the long line, for the words "punishable with fine", the words "liable to penalty" shall be substituted. *(B*) For section 23, the following section shall be substituted, namely:— "23. Penalties for illegal use of boiler.—Any owner of a boiler who— (*a*) in any case in which a certificate or provisional order is required for the use of the boiler under this Act, uses the boiler either without any such certificate or order being in force or at a higher pressure than that allowed thereby; or (*b*) uses or permits to be used a boiler which has been transferred from one State to another without such transfer having been reported as required under clause (*b*) of section 6; or (*c*) fails to cause the register number allotted to the boiler under this Act to be permanently marked on the boiler as required under sub-section (*6*) of section 7, shall be liable to penalty which may extend to one lakh rupees, and in the case of a continuing contravention or failure, with an additional penalty which may extend to one thousand rupees for every day during which such contravention or failure continues.". (*C*) In section 24, clauses (*a*), (*b*) and (*d*) shall be omitted. (*D*) In section 25, in sub-section (*1*), for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*E*) After section 26, the following sections shall be inserted, namely:— “26A. Adjudication.—(*1*) The State Government or the Union territory

(1)	(2)	(3)	(4)	(5)
				administration, as the case may be, for the purposes of determining the penalties under sections 22, 23, sub-section (*1*) of section 25 and section 30, may authorise the District Magistrate or the Additional District Magistrate, as the case may be, having jurisdiction, to be the adjudicating officer to hold an inquiry and impose penalty, in the manner as may be prescribed by the State Government or the Central Government, as the case may be. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sections 22, 23, sub-section (*1*) of section 25 and section 30, he may impose penalty: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 26B. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 26A, may prefer an appeal to an officer not below the rank of Secretary to the State Government or the Union territory administration, as the case may be, to be an appellate authority, specially authorised by that Government or administration in this behalf, within sixty days from the date of receipt of order, in such form and manner as may be prescribed by the State Government or the Central Government, as the case may be. (*2*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing.”.

(1)	(2)	(3)	(4)	(5)
				(*F*) In section 27, the words "Presidency Magistrate or a" shall be omitted. (*G*) In section 28A, in sub-section (*1A*), after clause (*c*), the following clauses shall be inserted, namely:— "(*ca*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 26A; (*cb*) the form and manner of preferring appeal under sub-section (*1*) of section 26B;". (*H*) In section 29, in sub-section (*1*), after clause (*h*), the following clauses shall be inserted, namely:— "(*ha*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 26A; (*hb*) the form and manner of preferring appeal under sub-section (*1*) of section 26B;". (*I*) In section 30,— (*i*) for the words "punishable, in the case of a first offence, with fine", the words "liable to penalty, in the case of a first contravention, with penalty'' shall be substituted; (*ii*) for the words "subsequent offence, with fine", the words "subsequent contravention, with penalty" shall be substituted.
4.	1927	16	The Indian Forest Act, 1927	(*A*) In section 26,— (*i*) in sub-section (*1*), clauses (*d*) and (*e*) shall be omitted; (*ii*) after sub-section (*1*), the following sub-section shall be inserted, namely:— "(*1A*) Any person who, in a reserved forest— (*a*) trespasses or pastures cattle, or permits cattle to trespass shall be liable to penalty which may extend to five hundred rupees, in addition to such compensation for damage done to the forest as determined by a Forest-officer empowered under section 68; (*b*) causes any damage by negligence in felling any tree

(1)	(2)	(3)	(4)	(5)
				or cutting or dragging any timber shall be liable to penalty which may extend to five thousand rupees, in addition to such compensation for damage done to the forest as determined by a Forest-officer empowered under section 68.”.
				(*B*) In section 33,—
				(*i*) in sub-section (*1*), clauses (*e*), (*f*) and (*g*) shall be omitted;
				(*ii*) after sub-section (*1*), the following sub-section shall be inserted, namely:—
				"(*1A*) Any person who in a protected forest—
				(*a*) leaves burning any fire kindled by him in the vicinity of any tree reserved under section 30, whether standing, fallen or felled, or closed portion of any protected forest;
				(*b*) fells any tree or drags any timber so as to damage any tree reserved as aforesaid,
				shall be liable to penalty which may extend to five thousand rupees in addition to such compensation for damage done to the forest as determined by a Forest-officer empowered under section 68.”.
				(*C*) In section 68,—
				(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—
				"Power to compound offences and impose penalties.";
				(*ii*) in sub-section (*1*)—
				(*I*) in clause (*a*), for the word ", and", the word "; or" shall be substituted;
				(*II*) after clause (*a*), the following clause shall be inserted, namely:—
				"(*aa*) to accept from any person a sum of money by way

(1)	(2)	(3)	(4)	(5)
				of penalty or compensation for violation of sub-section (*1A*) of section 26 or sub-section (*1A*) of section 33; and".
5.	1937	1	The Agricultural Produce (Grading and Marking) Act, 1937	(*A*) In section 3, in sub-section (*2*), after clause (*g*), the following clauses shall be inserted, namely:— "(*ga*) holding inquiry and imposing penalty under sub-section (*1*) of section 5C; (*gb*) preferring appeal under sub-section (*1*) of section 5D;". (*B*) In section 4, for the words "punishable with imprisonment for a term not exceeding six months and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding five lakh rupees" shall be substituted. (*C*) In section 5, for the words "punishable with imprisonment for a term not exceeding three years and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding fifteen lakh rupees" shall be substituted. (*D*) In section 5A, for the words "punishable with imprisonment for a term not exceeding six months and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding three lakh rupees" shall be substituted. (*E*) In section 5B, in sub-section (*4*), for the words "punishable with imprisonment for a term not exceeding six months and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding five lakh rupees" shall be substituted. (*F*) For section 5C, the following sections shall be substituted, namely:— "5C. Adjudicating officer.—(*1*) The Central Government may, for the purposes of determining the penalties under sections 4, 5, 5A and 5B, appoint an officer not below the rank of Deputy Secretary to the Government of India or an officer not below the rank of Deputy Secretary to the State Government, to be adjudicating officer to hold an inquiry and impose penalty, in the manner as may be prescribed:

(1)	(2)	(3)	(4)	(5)
				Provided that the Central Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sections 4, 5, 5A and 5B, he may impose penalty: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard in the matter. 5D. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 5C may prefer an appeal to the Agricultural Marketing Adviser, Government of India within thirty days from the date of receipt of order in such manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the Agricultural Marketing Adviser that he had sufficient cause for not preferring the appeal within that period. (*3*) The Agricultural Marketing Adviser may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) The Agricultural Marketing Adviser referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing. 5E. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed by the adjudicating officer under section 5C or order of the Agricultural Marketing Adviser under section 5D, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

(1)	(2)	(3)	(4)	(5)
6.	1940	23	The Drugs and Cosmetics Act, 1940	(*A*) In section 29, for the words "punishable with fine which may extend to five thousand rupees", the words "liable to penalty which may extend to one lakh rupees" shall be substituted. (*B*) In section 30, in sub-section (*2*), for the words "imprisonment which may extend to two years, or with fine which shall not be less than ten thousand rupees, or with both", the words "fine which shall not be less than five lakh rupees" shall be substituted. (*C*) In section 32B, in sub-section (*1*), after the words and figures "of section 13,", the words, brackets, letters and figures "clause (*d*) of section 27 and clause (*ii*) of section 27A," shall be inserted.
7.	1944	18	The Public Debt Act, 1944	Section 27 shall be omitted.
8.	1947	24	The Rubber Act, 1947	(*A*) In section 11, in sub-section (*3*), for the words "imprisonment for a term which may extend to one year or with fine or with both", the words and figures "penalty which may extend to one lakh rupees or cancellation of licence issued under section 14, or with both" shall be substituted. (*B*) In section 13, sub-section (*3*) shall be omitted. (*C*) In section 25, in sub-section (*2*), after clause (*xxiii*), the following clauses shall be inserted, namely:— "(*xxiiia*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 26B; (*xxiiib*) the form and manner of preferring appeal under sub-section (*2*) of section 26B;". (*D*) In section 26, in sub-section (*1*), in the long line, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both", the words "liable to penalty which may extend to fifty thousand rupees" shall be substituted. (*E*) After section 26A, the following section shall be inserted, namely:— "26B. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under sub-section (*3*) of section 11 and section 26, the Executive Director shall appoint the Secretary to the Board or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry

(1)	(2)	(3)	(4)	(5)
				and imposing penalty in the manner as may be prescribed, after giving any person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the Executive Director, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Executive Director that he had sufficient cause for not preferring the appeal within that period. (*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) The amount of penalty imposed under sub-section (*1*), if not paid, may be recovered as an arrear of land revenue.".
9.	1948	8	The Pharmacy Act, 1948	(*A*) In section 18, in sub-section (*2*), after clause (*h*), the following clauses shall be inserted, namely:— "(*i*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 43A; (*j*) the form and manner of preferring appeal under sub-section (*2*) of section 43A.". (*B*) In section 26A, in sub-section (*3*), for the words "punishable with imprisonment for a term which may extend to six months, or with fine not exceeding one thousand rupees, or with both", the words "liable to penalty which may extend to one lakh rupees" shall be substituted. (*C*) In section 41, for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) If any person whose name is not for the time being entered in the register of the State falsely pretends that it is so entered or uses in connection with his name or title any words or letters reasonably calculated to suggest that his name is so entered, he shall be punishable on first conviction with fine which may extend to one lakh rupees and on subsequent conviction with imprisonment which may extend to three

(1)	(2)	(3)	(4)	(5)

months or with fine not exceeding two lakh rupees, or with both:

Provided that it shall be a defence if the name of the person is entered in the register of another State and that at the time of claim, an application for registration in the State had been made.".

(*D*) In section 42, in sub-section (*2*), for the words "imprisonment for a term which may extend to six months, or with fine not exceeding one thousand rupees or with both", the words "imprisonment for a term which may extend to three months, or with fine which may extend to two lakh rupees, or with both" shall be substituted.

(*E*) After section 43, the following section shall be inserted, namely:—

"43A. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under section 26A, the Central Government shall authorise the President of the State Council, where the alleged violation is committed, to be the adjudicating officer for holding an inquiry and impose penalty in the manner as may be prescribed under section 18, after giving any person concerned a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the President, Central Council, within a period of forty-five days from the date of receipt of such order in such form and manner as may be prescribed under section 18.

(*3*) The President, Central Council may entertain an appeal after the expiry of forty-five days, if it is satisfied that the appellant was prevented from sufficient cause for filing the appeal within the said period.

(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.

(*5*) An appeal under sub-section (*2*) shall be disposed of within ninety days from the date of filing.

(*6*) The amount of penalty imposed under sub-section (*1*), if not paid, may be recovered as an arrear of land revenue.".

(1)	(2)	(3)	(4)	(5)
10.	1951	65	The Industries (Development and Regulation) Act, 1951	(*A*) In section 24, in sub-section (*1*), for the long line, the following long line shall be substituted, namely:— "he shall be liable to penalty which may extend to twenty-five lakh rupees.". (*B*) For section 24A, the following sections shall be substituted, namely:— "24A. Adjudication.—(*1*) The Central Government, for the purposes of determining the penalties under section 24, shall authorise the District Magistrate or the Additional District Magistrate, having jurisdiction, to be the adjudicating officer, to hold an inquiry and impose penalty in the manner, as may be prescribed. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of this Act, he may impose such penalty as he thinks fit in accordance with the provisions of section 24: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 24B. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 24A, may prefer an appeal to an officer not below the rank of Joint Secretary to the Government of India, to be an appellate authority, within thirty days from the date of receipt of order, in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

(1)	(2)	(3)	(4)	(5)
				(*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. 24C. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed by the adjudicating officer under section 24A or order of the appellate authority under section 24B, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) Section 27 shall be omitted. (*D*) In section 28, for the word "prosecuted", the words "imposed penalty" shall be substituted. (*E*) Sections 29 and 29A shall be omitted. (*F*) In section 30,— (*i*) in sub-section (*2*), after clause (*pp*), the following clauses shall be inserted, namely:— "(*ppa*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 24A; (*ppb*) the form and manner of preferring appeal under sub-section (*1*) of section 24B;"; (*ii*) in sub-section (*3*), for the word "punishable", the words "liable to penalty" shall be substituted.
11.	1952	37	The Cinematograph Act, 1952	(*A*) In section 7,— (*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:— '(*1*) If any person— (*a*) without lawful authority (the burden of proving which shall be on such person) alters or tampers in any way any film after it has been certified, he shall be punishable with imprisonment for a term which may extend to three years or with fine which shall not be less than ten lakh rupees, or with both; (*b*) exhibits or permits to be exhibited in any place, any film—

(1)	(2)	(3)	(4)	(5)
				(*i*) which has not been certified by the Board; (*ii*) which, when exhibited does not display the prescribed mark of the Board; (*iii*) which, when exhibited displays a mark of the Board which has since been altered or tampered with, after the mark has been affixed, he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to ten lakh rupees, or with both and in the case of a continuing offence with a further fine which may extend to one lakh rupees for each day during which the offence continues; (*c*) exhibits or permits to be exhibited in any place, a video film in contravention of the provisions of clause (*a*) or clause (*b*), he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to ten lakh rupees, or with both, and in the case of a continuing offence with a further fine which may extend to one lakh rupees for each day during which the offence continues; (*d*) exhibits or permits to be exhibited any film, which has been certified by the Board as "A" within the meaning of this Act to any minor, such person shall be liable to penalty not exceeding ten thousand rupees per person for every such exhibition, levied by the authorised officer in such manner as may be prescribed; (*e*) exhibits or permits to be exhibited any film, which has been certified by the Board as "S" within the meaning of this

(1)	(2)	(3)	(4)	(5)

Act, to a person who is not a member of such profession or class, shall be liable to penalty not exceeding ten thousand rupees per person for every such exhibition, levied by the authorised officer in such manner as may be prescribed;

(*f*) fails to comply with the provisions contained in section 6A or with any order made by the Central Government or by the Board in the exercise of any of the powers or functions conferred on it by this Act or the rules made thereunder, he shall be liable to penalty not exceeding five lakh rupees, levied by the authorised officer and in such manner as may be prescribed:

Provided that notwithstanding anything contained in section 29 of the Code of Criminal Procedure, 1973 (2 of 1974), it shall be lawful for any Metropolitan Magistrate, or any Judicial Magistrate of the First Class specially empowered by the State Government in this behalf, to pass a sentence of fine exceeding five thousand rupees on any person convicted of any offence punishable under this Part under clauses (*a*) to (*c*):

Provided further that no distributor or exhibitor or owner or employee of a cinema house shall be liable to punishment for contravention of any condition of endorsement of caution that has been certified as "UA" under this Part.';

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

"(*4*) Whoever aggrieved by any penalty imposed under clauses (*d*) to (*f*) of sub-section (*1*) or section 14, may prefer an appeal to such appellate authority within such period and in such form and manner as may be prescribed.".

(*B*) In section 8, in sub-section (*2*), after clause (*cb*), the following clauses shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
				"(*cc*) the authorised officer and the manner of levy of penalty by him in terms of clauses (*d*) to (*f*) of sub-section (*1*) of section 7; (*cd*) the period, form and manner of preferring appeal and appellate authority under sub-section (*4*) of section 7;" . (*C*) In section 14, for the words "punishable with fine which may extend to one thousand rupees and, in the case of a continuing offence, with a further fine which may extend to one hundred rupees for each day during which the offence continues", the words "liable to penalty of one lakh rupees and, in the case of a continuing contravention, with a further penalty which may extend to ten thousand rupees for each day during which the contravention continues" shall be substituted. (*D*) For section 15, the following section shall be substituted, namely:— "15. Power to revoke or suspend licence.—(*1*) Where the holder of a licence has been convicted of an offence under clauses (*a*) to (*c*) of sub-section (*1*) of section 7, the licence may be revoked by the licensing authority. (*2*) Where the holder of a licence has been imposed penalty for contravention under clauses (*d*) to (*f*) of sub-section (*1*) of section 7 or section 14, the licence may be suspended by the licensing authority for a period not exceeding thirty days: Provided that in cases of more than three contraventions over a period of three years, the licensing authority, may, for the reasons to be recorded in writing, by order, revoke the licence: Provided further that no order under this section shall be made without giving the holder of the licence a reasonable opportunity of being heard.".
12.	1953	29	The Tea Act, 1953	(*A*) Sections 38 to 40 shall be omitted. (*B*) In section 41, in sub-section (*1*), for the words "punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both,", the words "liable to penalty which may extend to fifty thousand rupees" shall be substituted. (*C*) In section 42, for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both, and in the case of a continuing

(1)	(2)	(3)	(4)	(5)

contravention with an additional fine which may extend to five hundred rupees for every day during which such contravention continues after conviction for the first such contravention", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention, penalty which may extend to one lakh rupees" shall be substituted.

(*D*) After section 42, the following section shall be inserted, namely:—

"42A. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under sub-section (*1*) of section 41 and section 42, the Deputy Chairman of the Board shall appoint the Secretary to the Board or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty in the manner as may be prescribed, after giving a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the Deputy Chairman of the Board, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed.

(*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Deputy Chairman that he had sufficient cause for not preferring the appeal within that period.

(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) The amount of penalty imposed under sub-section (*1*), if not paid, may be recovered as an arrear of land revenue.".

(*E*) In section 49, in sub-section (*2*), after clause (*x*), the following clauses shall be inserted, namely:—

"(*xa*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 42A;

<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th></tr>
<tr><td></td><td></td><td></td><td></td><td>(xb) the form and manner of preferring appeal under sub-section (2) of section 42A;".</td></tr>
<tr><td>13.</td><td>1957</td><td>14</td><td>The Copyright Act, 1957</td><td>Section 68 shall be omitted.</td></tr>
<tr><td>14.</td><td>1958</td><td>44</td><td>The Merchant Shipping Act, 1958</td><td>(A) In section 436,—
(a) in sub-section (2), in the Table, against the serial numbers mentioned under column 1, in respect of the offences under column 2, relating to the sections under column 3 and the penalties under column 4, shall, respectively be substituted, in the manner as provided, namely:—
<table>
<tr><th>Serial No.</th><th>Offences</th><th>Section of this Act to which offence has reference</th><th>Penalties</th></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td></tr>
<tr><td>16</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>29</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>35</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>43</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>44</td><td></td><td></td><td>"Penalty which may extend to fifty thousand rupees."</td></tr>
<tr><td>57(a)</td><td></td><td></td><td>"He shall be liable to forfeit all or any part of the property he leaves on board and of the wages he has then earned and also if the</td></tr>
</table></td></tr>
</table>

(1)	(2)	(3)	(4)	(5)	
					desertion takes place at any place not in India, to forfeit all or any part of the wages which he may earn in any other ship in which he may be employed until his next return to India, and to satisfy any excess of wages paid by the master or owner of the ship from which he deserts to any substitute engaged in his place at a higher rate of wages than the rate stipulated to be paid to him."
				57(*b*)	"he shall, if the contravention does not amount to desertion, be liable to forfeit out of his wages a sum not exceeding two days' pay and in addition for every twenty-four hours of absence either a sum not exceeding six days' pay or any expense

(1)	(2)	(3)	(4)		(5)	
						properly incurred in hiring a substitute."
				59	(*iv*) 194(*d*) clause (*d*) of section 194	"imprisonment which may extend to three months, or fine which may extend to five hundred rupees, or both;"
					(*iva*) 194(*e*) clause (*e*) of section 194	"imprisonment which may extend to one month, and also for every twenty-four hours of such disobedience or neglect, forfeiture out of his wages of a sum not exceeding six days' pay or any expenses, which may have been properly incurred in hiring a substitute."
				60		"Penalty which may extend to one lakh rupees."
				65		"Penalty which may extend to two lakh rupees."
				66(*a*)		"Penalty which may extend to two lakh rupees."
				68		"Penalty which may extend to fifty thousand rupees."
				72		"Penalty which may extend to two lakh rupees."
				84		"Penalty which may extend to

(1)	(2)	(3)	(4)		(5)
					one lakh rupees for the first offence and five lakh rupees for every subsequent offence."
				108B	"The master or owner or agent shall be liable to penalty which may extend to five lakh rupees and the ship may also be detained."
				109	"Penalty which may extend to five lakh rupees."
				115D (*ii*)	"the offender shall be liable to penalty which may extend to fifty thousand rupees."
				133	"Penalty which may extend to one lakh rupees and the vessel may also be detained."
				135	"Penalty which may extend to fifty thousand rupees."
				137	"Penalty which may extend to one lakh rupees and the vessel may also be detained."
				137J	"Penalty which may extend to one lakh rupees and the vessel may also be detained.";

(1)	(2)	(3)	(4)	(5)
				(*b*) after sub-section (*2*), the following sub-sections shall be inserted, namely:— "(*3*) The penalty prescribed for the contravention of any provision of this Act shall be imposed by the Principal Officer of the Mercantile Marine Department: Provided that no penalty under this section shall be imposed unless the parties have been given a reasonable opportunity of being heard. (*4*) Whoever aggrieved by an order of the Principal Officer under sub-section (*3*), may, within a period of thirty days from the date of receipt of such order, prefer an appeal before the Director-General in such form and manner as the Central Government may prescribe. (*5*) The Director-General may, after giving the parties an opportunity of being heard, within a period of thirty days from the date of receipt of the appeal under sub-section (*4*), pass appropriate order. (*6*) Any contravention of the provisions of this Act for which penalty has been prescribed may be compounded for the first contravention by the Principal Officer referred to in sub-section (*3*) or such other Officer as may be notified by the Central Government in the Official Gazette in this behalf: Provided that where any such contravention has been compounded, the sum shall not, in any case, exceed the maximum amount of the penalty which may be imposed for such contravention. (*7*) Notwithstanding anything contained in this Act, if penalty imposed by the Principal Officer of the Mercantile Marine Department under sub-section (*3*) or order of the Director-General under sub-section (*5*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*B*) After section 436, the following section shall be inserted, namely:— "436A. Power to make rules.—The Central Government may, subject to the condition of previous publication, make rules prescribing the form and manner of appeal against the order of Principal Officer of the Mercantile Marine Department under sub-section (*4*) of section 436.".
15.	1961	47	The Deposit Insurance and Credit Guarantee	In section 47, for sub-section (*2*), the following sub-sections shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
			Corporation Act, 1961	"(*2*) If any person fails to produce any book, account or other document or to furnish any statement or information which, under the provisions of this Act, it is his duty to produce or furnish, he shall be liable to penalty which may extend to one lakh fifty thousand rupees in respect of each failure, and in the case of a continuing failure, with an additional penalty which may extend to seven thousand five hundred rupees for every day during which the failure continues after the first such failure. (*3*) For the purpose of adjudging the penalty under sub-section (*2*), the Corporation shall serve notice on the person requiring it to show cause why the amount specified in the notice should not be imposed and a reasonable opportunity of being heard shall also be given to such person. (*4*) Any penalty imposed by the Corporation under this section shall be payable within a period of fourteen days from the date on which notice issued by the Corporation demanding payment of the sum is served on the person and in the event of failure of the person to pay the sum within such period, may be levied on an order or direction made by the principal civil court having jurisdiction in the area where the person is situated: Provided that no order or direction shall be made except on an application made to the court by the Corporation or any officer authorised by it in this behalf. (*5*) The court which makes an order or direction under sub-section (*4*) shall issue a certificate specifying the sum payable by the person and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit. (*6*) No complaint shall be filed against any person in any court of law in respect of any contravention or default in respect of which any penalty has been imposed by the Corporation under sub-section (*2*). (*7*) Where any complaint has been filed against any person in any court in respect of any contravention or default of the nature referred to in sub-section (*1*), then, no proceedings for the imposition of any penalty on the person shall be initiated under sub-section (*2*).".
16.	1962	58	The Warehousing Corporations Act, 1962	Section 38 shall be omitted.
17.	1964	37	The Food Corporations Act, 1964	Section 41 shall be omitted.

(1)	(2)	(3)	(4)	(5)
18.	1970	39	The Patents Act, 1970	(*A*) In section 120, for the words "he shall be punishable with fine which may extend to one lakh rupees", the words "he shall be liable to penalty which may extend to ten lakh rupees, and in case of the continuing claim, a further penalty of one thousand rupees for every day after the first during which such claim continues" shall be substituted. (*B*) Section 121 shall be omitted. (*C*) In section 122,— (*i*) in sub-section (*1*), for the long line, the following long line shall be substituted, namely:— "he shall be liable to penalty which may extend to one lakh rupees, and in case of the continuing refusal or failure, a further penalty of one thousand rupees for every day after the first during which such refusal or failure continues."; (*ii*) in sub-section (*2*), for the words, "he shall be punishable with imprisonment which may extend to six months, or with fine, or with both", the words "he shall be liable to penalty for a sum equal to one half per cent. of the total sale or turnover, as the case may be, of business or of the gross receipts in profession as computed in the audited accounts of such person, or a sum equal to five crore rupees, whichever is less" shall be substituted. (*D*) In section 123, for the words "he shall be punishable with fine which may extend to one lakh rupees in the case of a first offence and five lakh rupees in case of a second or subsequent offence", the words "he shall be liable to penalty, which may extend to five lakh rupees, and in case of the continuing default, a further penalty of one thousand rupees for every day after the first during which such default continues" shall be substituted. (*E*) After section 124, the following sections shall be inserted, namely:— "124A. Adjudication of penalties.— The Controller may, by an order, authorise an officer referred to in section 73, to be the adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving the person

(1)	(2)	(3)	(4)	(5)

concerned a reasonable opportunity of being heard.

124B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 124A may prefer an appeal to the appellate authority, who shall be an officer at least one rank above the adjudicating officer, within a period of sixty days from the date of receipt of the order, as the Central Government may by notification authorise in this behalf.

(*2*) Every appeal under this section shall be preferred in such form and manner as may be prescribed.

(*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.

(*5*) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing the appeal.

(*6*) Notwithstanding anything contained in this Act, if the person fails to comply with the order of the adjudicating officer under section 124A or the order of the appellate authority under this section, as the case may be, within ninety days of such order, he shall, in addition to the penalty, be punishable with fine of one lakh rupees or imprisonment for a term which may extend to one year, or with both.".

(*F*) In section 159, in sub-section (*2*), after clause (*xiii*), the following clauses shall be inserted, namely:—

"(*xiiia*) the manner of holding inquiry and imposing penalty under section 124A;

(*xiiib*) the form and manner of preferring appeal under sub-section (*2*) of section 124B;".

(1)	(2)	(3)	(4)	(5)
19.	1972	13	The Marine Products Export Development Authority Act, 1972	(*A*) In section 20, in sub-section (*3*), for the words "be punishable with imprisonment for a term which may extend to one year, or with fine, or with both", the words "be liable to penalty not less than ten thousand rupees or not exceeding twice the value of goods, whichever is higher, in respect of which such order has been made" shall be substituted. (*B*) In section 23, for the words "be punishable with fine which may extend to five hundred rupees", the words "be liable to penalty which may extend to ten thousand rupees" shall be substituted. (*C*) For sections 24 and 25, the following sections shall be substituted, namely:— "24. Penalties for obstructing a member or officer of Authority in discharge of his duties and for failure to produce books and records.— Any person who— (*a*) obstructs any member authorised by the Chairman in writing or any officer or other employee of the Authority authorised by it in this behalf or any person authorised in this behalf by the Central Government or by the Authority, in the exercise of any power conferred, or in the discharge of any duty imposed, on him by or under this Act, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both; (*b*) having control over or custody of any account book or other record, fails to produce such book or record when required to do so by or under this Act, shall be liable to penalty which may extend to ten thousand rupees. 25. Other penalties.—Whoever contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules made thereunder other than the provisions, punishment or penalty for the contravention whereof has been provided for in sections 20, 23 and 24 shall be liable to penalty not less than ten thousand rupees, or not exceeding an amount equivalent to the value of goods, whichever is higher, in respect of which such contravention has been made, and in case of a continuing contravention as aforesaid, a penalty of not less than fifty thousand rupees, or not exceeding an

(1)	(2)	(3)	(4)	(5)
				amount equivalent to twice the value of goods, whichever is higher, in respect of which such contravention has been made. 25A. Adjudication of penalties.—(*1*) For the purposes of adjudging penalties under sub-section (*3*) of section 20, section 23, clause (*b*) of section 24 and section 25, the Chairman shall appoint the Secretary to the Authority or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer may prefer an appeal to the Chairman, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Chairman that he had sufficient cause for not preferring the appeal within that period. (*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) The appellate authority referred to in sub-section (*2*) shall dispose of the appeal within sixty days from the date of filing. (*6*) The amount of penalty imposed under sub-section (*1*), if not paid, shall be recovered as an arrear of land revenue.". (*D*) In section 33, in sub-section (*2*), after clause (*q*), the following clauses shall be inserted, namely:— "(*qa*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 25A; (*qb*) the form and manner of preferring appeal under sub-section (*2*) of section 25A;".
20.	1978	11	The High Denomination Banknotes (Demonetisation) Act, 1978	Repealed.

(1)	(2)	(3)	(4)	(5)
21.	1981	14	The Air (Prevention and Control of Pollution) Act, 1981	(*A*) In section 21, for sub-section (*1*), the following shall be substituted, namely:— "(*1*) No person shall establish or operate any industrial plant in an air pollution control area unless the previous consent of the State Board has been obtained in pursuance of an application made by such person in accordance with the provisions of this section: Provided that the Central Government may in consultation with the Central Pollution Control Board, by notification in the Official Gazette, exempt certain categories of industrial plants from the application of the provisions of this sub-section.". (*B*) After section 21, the following section shall be inserted, namely:— "21A. Power to issue guidelines.—(*1*) Notwithstanding anything contained in this Act, the Central Government in consultation with the Central Board, may, by notification in the Official Gazette, issue guidelines on the matters relating to the grant, refusal or cancellation of consent by any State Board to establish or operate any industrial plant in an air pollution control area, including the mechanism for time bound disposal of the application made under section 21 or validity period of such consent. (*2*) Every State Board, in discharge of its functions for the purposes of grant, refusal or cancellation of consent under section 21 shall act in accordance with the guidelines issued under sub-section (*1*).". (*C*) For sections 37 to 41, the following sections shall be substituted, namely:— '37. Failure to comply with provisions of section 22 or directions issued under section 31A.—(*1*) Whoever contravenes or does not comply with the provisions of section 22 or directions issued under section 31A, shall, in respect of each such contravention , be liable to penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees. (*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of ten thousand rupees for every day during which such contravention continues.

(1)	(2)	(3)	(4)	(5)
				38. Penalties for certain acts.—(*1*) Whoever— (*a*) destroys, pulls down, removes, injures or defaces any pillar, post or stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board; (*b*) obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act; (*c*) damages any works or property belonging to the Board; (*d*) fails to furnish to the Board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purposes of this Act; (*e*) fails to intimate the occurrence of the emission of air pollutants into the atmosphere in excess of the standards laid down by the State Board or the apprehension of such occurrence, to the State Board and other prescribed authorities or agencies as required under sub-section (*1*) of section 23; (*f*) fails in giving any information which he is required to give under this Act, makes a statement which is false in any material particular, shall be liable to penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees. (*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of ten thousand rupees for every day during which such contravention continues. 38A. Penalty for contravention by Government Department.—(*1*) Where contravention of any provision of this Act has been committed by any Department of the Central Government or the State Government, the Head of the Department shall be liable to penalty equal to one month of his basic salary:

(1)	(2)	(3)	(4)	(5)
				Provided that he shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention. (*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, the officer shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention. 39. Penalties for contravention of certain provisions of this Act.—If any person contravenes any of the provisions of this Act or any order or direction issued thereunder, for which no penalty has been provided for in this Act, shall be liable to penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees, and where such contravention continues, he shall be liable to additional penalty which may extend to ten thousand rupees for every day during which such contravention continues. 39A. Adjudicating officer.—(*1*) The Central Government, for the purposes of determining the penalties under sections 37, 38, 38A and section 39, shall appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the State Government to be the adjudicating officer, to hold an inquiry and to impose the penalty in the manner, as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened the provisions of this Act, he may determine such penalty as he thinks fit

(1)	(2)	(3)	(4)	(5)
				under the provisions of sections 37, 38, 38A or 39, as the case may be: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*3*) The amount of penalty imposed under the provisions of sections 37, 38, 38A and 39, shall be in addition to the liability to pay relief or compensation under section 15 read with section 17 of the National Green Tribunal Act, 2010 (19 of 2010). 39B. Appeal.—(*1*) Whoever aggrieved by the order passed by the adjudicating officer under sections 37, 38, 38A or 39, may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010 (19 of 2010). (*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person. (*3*) The Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), it shall not be entertained by the Tribunal unless the person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer. 39C. Penalty amount to be credited to Environmental Protection Fund.—Where an adjudicating officer imposes penalty or additional penalty, as the case may be, under sections 37, 38, 38A or 39, the amount of such penalty shall be credited to the Environmental Protection Fund established under section 16 of the Environment (Protection) Act, 1986 (29 of 1986). 39D. Offences for failure to comply with provisions of section 21 and for failure to pay penalty.—(*1*) Whoever fails to comply with the provisions of section 21, shall, in respect of each such failure, be punishable with imprisonment for a term

(1)	(2)	(3)	(4)	(5)
				which shall not be less than one year and six months but which may extend to six years and with fine, and in case the failure continues, with an additional fine which may extend to fifty thousand rupees for every day during which such failure continues after the conviction for the first such failure. (*2*) If the failure referred to in sub-section (*1*) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and with fine. (*3*) Where any person fails to pay the penalty or the additional penalty, as the case may be, imposed under the provisions of this Act within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twice the amount of the penalty or additional penalty so imposed or with both. (*4*) Where any offence under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of such offence and he shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in sub-section (*1*) or sub-section (*2*) or sub-section (*3*), if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (*5*) Notwithstanding anything contained in sub-section (*4*), where an offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also

(1)	(2)	(3)	(4)	(5)
				be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. *Explanation.*—For the purposes of this section,— (*a*) "company" includes body corporate, firm, trust, society and any other association of individuals; (*b*) "director" includes director of the company, partner of the firm, members of the society or trust or member of any association of individuals, as the case may be.'. (*D*) In section 43, in sub-section (*1*), after clause (*a*), the following clause shall be inserted, namely:— "(*aa*) the adjudicating officer or any officer authorised by him in this behalf; or". (*E*) In section 53, in sub-section (*1*), after clause (*g*), the following clause shall be inserted, namely:— "(*h*) the manner of holding inquiry and imposing penalties by the adjudicating officer under sub-section (*1*) of section 39A.".
22.	1981	61	The National Bank for Agriculture and Rural Development Act, 1981	In section 56, for sub-section (*2*), the following sub-sections shall be substituted, namely:— "(*2*) If any person fails to produce any book, account or other document, or to furnish any statement or information which, under the provisions of this Act, it is his duty to produce or furnish, he shall be liable to penalty which may extend to one lakh fifty thousand rupees in respect of each failure and in the case of a continuing failure, an additional penalty which may extend to seven thousand five hundred rupees for every day during which the failure continues after the first such failure. (*3*) For the purpose of adjudging penalty under sub-section (*2*), the National Bank shall serve notice on the person requiring it to show cause why the amount specified in the notice should not be imposed as a penalty and a reasonable opportunity of being heard shall also be given to such person. (*4*) Any penalty imposed by the National Bank under this section shall be

(1)	(2)	(3)	(4)	(5)
				payable within a period of fourteen days from the date on which notice issued by the National Bank demanding payment of the sum is served on the person and, in the event of failure of the person to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the person is situated: Provided that no such direction shall be made except on an application made to the court by the National Bank or by any officer authorised by the National Bank in this behalf. (*5*) The court which makes a direction under sub-section (*4*) shall issue a certificate specifying the sum payable by the person and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit. (*6*) No complaint shall be filed against any person in any court relating to any contravention or default in respect of which any penalty has been imposed by the National Bank under sub-section (*2*). (*7*) Where any complaint has been filed against any person in any court in respect of the contravention or default of the nature referred to in sub-section (*1*), then, no proceedings for the imposition of any penalty on the person shall be initiated under sub-section (*2*).".
23.	1986	10	The Spices Board Act, 1986	(*A*) In section 26, for the words "punishable with fine which may extend to five hundred rupees", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent failure, penalty which may extend to one lakh rupees" shall be substituted. (*B*) In section 27, in the long line, for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention penalty which may extend to one lakh rupees" shall be substituted.

(1)	(2)	(3)	(4)	(5)
				(*C*) Section 28 shall be omitted. (*D*) In section 29, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention penalty which may extend to one lakh rupees" shall be substituted. (*E*) In section 30, for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both, and in the case of a continuing contravention with an additional fine which may extend to fifty rupees for every day during which such contravention continues after conviction for the first such contravention", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention penalty which may extend to one lakh rupees" shall be substituted. (*F*) After section 30, the following section shall be inserted, namely:— "30A. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under sections 26, 27, 29 and 30, the Secretary to the Board shall appoint an officer not below the rank of Director in the Board or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty in the manner as may be prescribed, after giving any person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the Secretary to the Board, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Secretary to the Board that he had sufficient cause for not preferring the appeal within that period.

(1)	(2)	(3)	(4)	(5)
				(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) The amount of penalty imposed under sub-section (*1*), if not paid, shall be recovered as an arrear of land revenue.". (*G*) In section 38, in sub-section (*2*), after clause (*m*), the following clauses shall be inserted, namely:— "(*ma*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 30A; (*mb*) the form and manner of preferring appeal under sub-section (*2*) of section 30A;".
24.	1986	29	The Environment (Protection) Act, 1986	(*A*) In section 2, after clause (*c*), the following clause shall be inserted, namely:— '(*ca*) "Fund" means the Environmental Protection Fund established under section 16;'. (*B*) In section 10, for sub-sections (*2*) to (*4*), the following sub-sections shall be substituted, namely:— "(*2*) Every person carrying on any industry, operation or process of handling any hazardous substance shall render assistance, as may be required, to the person empowered by the Central Government under sub-section (*1*) for carrying out the functions under that sub-section and if he fails to do so without any reasonable cause, he shall be liable to penalty provided under section 14B. (*3*) If any person willfully delays or obstructs any person empowered by the Central Government under sub-section (*1*) in the performance of his functions under sub-sections (*1*) or (*2*), he shall be liable to penalty provided under section 14B. (*4*) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), shall, so far as may be, apply to any search or seizures under this section as they apply to

(1)	(2)	(3)	(4)	(5)

any search or seizures made under the authority of a warrant issued under section 94 of that Code.".

(*C*) After section 14, the following sections shall be inserted, namely:—

"14A. Penalty for contravention of section 7 or section 8.—(*1*) If any person, contravenes provisions of section 7 or section 8 or the rules made thereunder, he shall be liable to penalty in respect of each such contravention, which shall not be less than one lakh rupees but which may extend to fifteen lakh rupees.

(*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of fifty thousand rupees for every day during which such contravention continues.

14B. Penalty for contravention of sections 9, 10 and 11.—(*1*) If any person contravenes or does not comply with the provisions of section 9, section 10 or section 11 or orders or directions issued under those sections, he shall be liable to penalty in respect of each such contravention which shall not be less than ten thousand rupees but which may extend to five lakh rupees.

(*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of ten thousand rupees for every day during which such contravention continues.".

(*D*) For sections 15 to 17, the following shall be substituted, namely:—

'15. Penalty for contravention of provisions of Act, rules, orders and directions.—(*1*) Where any person contravenes or does not comply with any of the provisions of this Act or the rules made or orders or directions issued thereunder for which no penalty is provided, he shall be liable to penalty in respect of each such contravention which shall not be less than ten thousand rupees but which may extend to fifteen lakh rupees.

(*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of

(1)	(2)	(3)	(4)	(5)
				ten thousand rupees for every day during which such contravention continues. 15A. Penalty for contravention by companies.—(*1*) Where any company contravenes any of the provisions of this Act, the company shall be liable to penalty for each such contravention which shall not be less than one lakh rupees but which may extend to fifteen lakh rupees. (*2*) Where any company continues contravention under sub-section (*1*), the company shall be liable to additional penalty of one lakh rupees for every day during which such contravention continues. 15B. Penalty for contravention by Government Department.—(*1*) Where contravention of any of the provision of this Act has been committed by any Department of the Central Government or the State Government, the Head of the Department shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention. (*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, the officer shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention. 15C. Adjudicating officer.—(*1*) The Central Government, for the purposes of determining the penalties under this Act, may appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the State Government to be the adjudicating officer, to hold an inquiry and to impose penalty in the manner, as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required.

(1)	(2)	(3)	(4)	(5)
				(*2*) The adjudicating officer may— (*a*) call upon any person alleged to have contravened or not complied with the provisions of this Act and the rules made thereunder or having the knowledge of the facts and circumstances of the case; (*b*) require such person to produce any record, register or other document in his possession or any other document, which in the opinion of the adjudicating officer may be relevant to the subject-matter. (*3*) The adjudicating officer shall, after giving the person a reasonable opportunity of being heard in the matter, and if, on such inquiry, he is satisfied that the person concerned has contravened or has not complied with the provisions of this Act or the rules made thereunder, he may impose such penalty as he thinks fit in accordance with the provisions of sections 14A, 14B, 15, 15A or section 15B, as the case may be. (*4*) The adjudicating officer, while adjudicating the quantum of penalty under sub-section (*3*), shall have due regard to the following, namely:— (*a*) the population and the area impacted or affected due to such contravention or non-compliance; (*b*) the frequency and duration of such contravention or non-compliance; (*c*) the vulnerability of the class of persons likely to be adversely affected by such contravention or non-compliance; (*d*) the damage caused or likely to be caused to any person, as a result of such contravention or non-compliance, if any; (*e*) the undue gain derived out of such contravention or non-compliance; and (*f*) such other factor, as may be prescribed. (*5*) The amount of penalty imposed under the provisions of sections 14A, 14B, 15, 15A or 15B, as the case may be, shall be

(1)	(2)	(3)	(4)	(5)
				in addition to the liability to pay relief or compensation under section 15 read with section 17 of the National Green Tribunal Act, 2010 (19 of 2010).
				15D. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under this Act may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010 (19 of 2010).
				(*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person.
				(*3*) The Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against.
				(*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), such appeal shall not be entertained by the Tribunal unless such person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer.
				15E. Penalty amount to be credited to Environmental Protection Fund.—Where any penalty or additional penalty, as the case may be, is imposed under sections 14A, 14B, 15, 15A or section 15B, the amount of the penalty shall be credited to the Environmental Protection Fund established under section 16.
				15F. Offence for failure to pay penalty or additional penalty.—(*1*) Where any person fails to pay the penalty or additional penalty, as the case may be, under sections 14A, 14B, 15, 15A or section 15B within ninety days of such imposition, he shall be liable for imprisonment which may extend to three years or with fine which may extend to twice the amount of the penalty or with both.
				(*2*) Where any offence under sub-section (*1*) has been committed by a company, every person who, at the time the

(1)	(2)	(3)	(4)	(5)

offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of offence and he shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any person liable to any punishment provided in sub-section (*1*), if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

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

Explanation.—For the purposes of this section,—

(*a*) "company" includes body corporate, firm, trust, society and any other association of individuals;

(*b*) "director" includes director of the company, partner of the firm, members of the society or trust or member of any association of individuals, as the case may be.'.

(*E*) After Chapter III, the following Chapter shall be inserted, namely:—

"CHAPTER IIIA

FUND, ACCOUNTS AND AUDIT

16. Environmental Protection Fund.—(*1*) The Central Government may, by notification in the Official Gazette, establish a fund to be known as the Environmental Protection Fund.

(*2*) There shall be credited to the Fund—

(1)	(2)	(3)	(4)	(5)
				(*a*) the amount of penalty imposed under the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981), and under this Act; (*b*) the interest or other income received out of investments made from the Fund; and (*c*) any other amount from such sources, as may be prescribed. (*3*) The Fund shall be applied for— (*a*) the promotion of awareness, education and research for the protection of environment; (*b*) the expenses for achieving the objects and for purposes of the Air (Prevention and Control of Pollution) Act, 1981(14 of 1981) and under this Act; (*c*) such other purposes, as may be prescribed. (*4*) The Central Government shall notify the administrator for the administration of the Fund and other matters connected therewith and incidental thereto in such manner, as may be prescribed. (*5*) The Central Government shall allocate seventy-five per cent. of the amount of penalties to the State Governments or Union territory administrations, which has been credited to the Fund. 16A. Accounts and audit of Fund.—(*1*) The Central Government shall maintain separate accounts and other relevant records in relation to the Environmental Protection Fund and prepare an annual statement of accounts in such form, as may be prescribed, in consultation with the Comptroller and Auditor-General of India. (*2*) The accounts of the Fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and such audited accounts together with the audit report thereon shall be forwarded annually to the Central Government. 16B. Annual report.—The Central Government shall prepare its annual report in relation to Environmental Protection Fund

(1)	(2)	(3)	(4)	(5)
				giving a full account of its activities defined under this Act in such form, as may be prescribed, for each financial year during the previous financial year, and shall be laid before each House of Parliament along with audit report given by the Comptroller and Auditor-General of India.". (*F*) In section 19, after clause (*a*), the following clause shall be inserted, namely:— "(*aa*) adjudicating officer or any officer authorised by him in this behalf;". (*G*) For section 24, the following section shall be substituted, namely:— "24. Effect of other laws.—The provisions of this Act and the rules or orders made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force.". (*H*) In section 25, in sub-section (*2*), after clause (*g*), the following clauses shall be inserted, namely:— "(*ga*) the manner of holding inquiry and imposing penalty by the adjudicating officer under sub-section (*1*) and other factors for determining quantum of penalty under clause (*f*) of sub-section (*4*) of section 15C; (*gb*) the other amount under clause (*c*) of sub-section (*2*) of section 16; (*gc*) the other purposes under clause (*c*) of sub-section (*3*) of section 16; (*gd*) the manner of administration of Fund under sub-section (*4*) of section 16; (*ge*) form for maintenance of accounts of the Fund and for preparation of annual statement of accounts under sub-section (*1*) of section 16A; (*gf*) form for preparing annual report of the Fund under section 16B;".
25.	1987	53	The National Housing Bank Act, 1987	(*A*) After section 33B, the following section shall be inserted, namely:— "33C. Power to take action against auditors.—Where any auditor fails to comply with any direction given or order made by the National Housing Bank or the

(1)	(2)	(3)	(4)	(5)

Reserve Bank under section 33, the Reserve Bank may, after giving a reasonable opportunity of being heard, remove or debar the auditor from exercising the duties as auditor of any of the Reserve Bank regulated entities for a maximum period of three years, at a time.".

(*B*) In section 49,—

(*i*) sub-sections (*2*) and (*2B*) shall be omitted;

(*ii*) in sub-section (*3*), clause (*aa*) shall be omitted;

(*iii*) sub-section (*4*) shall be omitted.

(*C*) In section 52A,—

(*I*) in the marginal heading, for the word "fine", the word "penalty" shall be substituted;

(*II*) in sub-section (*1*),—

(*i*) in clause (*a*), for the words "five thousand", the words "twenty-five thousand" shall be substituted;

(*ii*) in clause (*b*),—

(*a*) the words, brackets and letters "or clause (*aa*)" shall be omitted;

(*b*) for the words "five lakh", the words "ten lakh" shall be substituted;

(*c*) for the words "twenty-five thousand", the words "one lakh" shall be substituted;

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

"(*1A*) If any person or housing finance institution which is a company fails to produce any book, account or other document, or to furnish any statement or information, which, under the provisions of this Act, is the duty of such person or housing finance institution to produce or furnish, the National Housing Bank or the Reserve Bank, as the case may

(1)	(2)	(3)	(4)	(5)
				be, may impose on such person or housing finance institution, a penalty not exceeding one lakh fifty thousand rupees in respect of each contravention or default and where such contravention or default is a continuing one, further penalty which may extend to seven thousand five hundred rupees for every day, after the first, during which the contravention or default continues. (*1B*) If any auditor fails to comply with any direction given or order made by the National Housing Bank or the Reserve Bank under section 33, the National Housing Bank or the Reserve Bank, as the case may be, may impose on such person a penalty not exceeding ten lakh rupees. (*1C*) If any person (other than an auditor) or housing finance institution which is a company fails to comply with any direction given or order made by the National Housing Bank or the Reserve Bank under any of the provisions of Chapter V, the National Housing Bank or the Reserve Bank, as the case may be, may impose on such person or housing finance institution, a penalty not exceeding ten lakh rupees or twice the amount involved in such contravention or default, where the amount is quantifiable, whichever is more; and where such contravention or default is a continuing one, further penalty which may extend to one lakh rupees for every day, after the first, during which the contravention or default continues. (*1D*) If any other provision of this Act is contravened or if any default is made in complying with any other requirement of this Act, or of any order, regulation or direction made or given or condition imposed thereunder, the National Housing Bank or the Reserve Bank, as the case may be, may impose on any person or housing finance institution which is a company, guilty of such contravention or default, a penalty

(1)	(2)	(3)	(4)	(5)
				not exceeding one lakh rupees in respect of each contravention or default and where such contravention or default is a continuing one, further penalty which may extend to ten thousand rupees for every day, after the first, during which the contravention or default continues."; (*IV*) in sub-section (*2*),— (*i*) for the word, brackets and figure "sub-section (*1*)", the words "this section" shall be substituted; (*ii*) for the words "housing finance institution" at both the places where they occur, the words "person or housing finance institution" shall be substituted; (*V*) in sub-section (*3*),— (*i*) for the words "served on the housing finance institution", the words "served on the person or housing finance institution" shall be substituted; (*ii*) for the words "failure of such housing finance institution", the words "failure of such person or housing finance institution" shall be substituted; (*iii*) for the words "the area where the registered office", the words "the area where such person ordinarily resides or, as the case may be, the registered office" shall be substituted; (*VI*) in sub-section (*4*), after the words "payable by the", the words "person or" shall be inserted.
26.	1988	59	The Motor Vehicles Act, 1988	(*A*) In section 192A, in sub-section (*1*),— (*i*) for the words "and a fine of ten thousand rupees", the words "a fine of ten thousand rupees, or with both" shall be substituted; (*ii*) the proviso shall be omitted. (*B*) In section 200, for sub-section (*1*), the following sub-section shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
				"(*1*) Any offence whether committed before or after the commencement of this Act punishable under section 177, section 177A, section 178, section 179, section 180, section 181, section 182, sub-section (*1*) or sub-section (*3*) or sub-section (*4*) of section 182A, section 182B, sub-section (*1*) or sub-section (*2*) of section 183, clause (*c*) of the *Explanation* to section 184, section 186, section 189, sub-section (*2*) of section 190, section 192, section 192A, sub-section (*3*) of section 192B, section 194, section 194A, section 194B, section 194C, section 194D, section 194E, section 194F, section 196, section 198 and section 201, may, either before or after the institution of the prosecution, be compounded by such officers or authorities and for such amount as the State Government may, by notification in the Official Gazette, specify in this behalf.". (*C*) In section 215, in sub-section (*3*), the following proviso shall be inserted, namely:— "Provided that where a State Government has not constituted the District Road Safety Committee, the Central Government may, by notification in the Official Gazette, constitute a Committee for such District, consisting of a Chairman and such other members as it considers necessary and on such terms and conditions as it may determine.".
27.	1989	24	The Railways Act, 1989	In section 144, for sub-section (*2*), the following sub-section shall be substituted, namely:— "(*2*) No person shall be permitted to beg in any railway carriage or upon any part of the railway.".
28.	1991	6	The Public Liability Insurance Act, 1991	(*A*) In section 2,— (*i*) clause (*ha*) shall be numbered as clause (*hb*) thereof and before clause (*ha*) as so renumbered, the following clause shall be inserted, namely:— '(*ha*) "property" includes any private property or public property affected or damaged by any unit or undertaking, due to manufacture, processing, treatment, package,

(1)	(2)	(3)	(4)	(5)
				storage, transportation, use, collection, destruction, conversion, transfer or such other processes of hazardous substance;'; (*ii*) after clause (*j*), the following clause shall be inserted, namely:— "(*k*) words and expressions used and not defined in this Act but defined in the Transfer of Property Act, 1882 (4 of 1882), and the Environment (Protection) Act,1986 (29 of 1986), shall have the meanings respectively assigned to them in those Acts.". (*B*) In section 3, for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) Where death or injury to any person (other than a workman) or damage to any property has resulted from an accident, the owner shall be liable to reimburse such amount, or provide such other relief as may be prescribed, for— (*a*) death due to fatal accident; (*b*) medical expenses incurred due to total or partial disability; (*c*) loss of wages due to partial disability; (*d*) other injury or sickness; (*e*) damage to private property; or (*f*) such other loss or damage, as may be prescribed.". (*C*) In section 4,— (*a*) for sub-section (*1*), the following shall be substituted, namely:— "(*1*) Every owner of any undertaking shall take out, before he starts handling any hazardous substance, one or more insurance policies for such undertaking or unit providing for contracts of insurance whereby he is insured against liability to give such relief or reimburse such amount referred to in sub-section (*1*) of section 3. *Explanation*.—For the purposes of this sub-section, it is hereby clarified that any undertaking having separate consent to operate under— (*i*) the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974); and (*ii*) the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981),

(1)	(2)	(3)	(4)	(5)

shall be treated as a separate unit:

Provided that any owner handling any hazardous substance immediately before the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2023 shall take out such insurance policy or policies as soon as may be and in any case within a period of one year from commencement of that Act.";

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

'(*2A*) An insurance policy taken out or renewed by an owner for any undertaking or unit shall be for an amount which shall not be less than the amount of the paid-up capital of that undertaking or unit handling any hazardous substance owned or controlled by that owner and may extend to such amount as may be prescribed but not exceeding five hundred crore rupees.

Explanation.—For the purposes of this sub-section "paid-up capital", in relation to an owner not being a company, means the market value of all assets and stocks of the undertaking on the date of contract of insurance.'.

(*D*) In section 6, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Where any damage has been caused to any public property or private property due to manufacture, processing, treatment, package, storage, transportation, use, collection, destruction, conversion, transfer or such other processes, of such hazardous substance, an application for claim for restoration of the property may be made by the owner of the property or such other person, as may be prescribed, to the Collector.".

(*E*) In section 7, after sub-section (*8*), the following sub-section shall be inserted, namely:—

"(*9*) Where the environment is affected or damaged due to manufacture, processing, treatment, package, storage, transportation, use, collection, destruction, conversion, transfer or such other processes, of such hazardous substance, the Central Government may, on an

(1)	(2)	(3)	(4)	(5)

application made by the Central Pollution Control Board or the State Pollution Control Board, as the case may be, allocate the fund from the Environmental Relief Fund for restoration of the damage so caused in the manner as may be prescribed.".

(*F*) In section 7A, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) There shall be credited to the Relief Fund established under sub-section (*1*)—

(*a*) the amount referred to in sub-section (*2C*) of section 4;

(*b*) the amount of penalty imposed under this Act;

(*c*) the interest or other income received out of investments made from the Fund; and

(*d*) any other amount from such sources, as may be prescribed.".

(*G*) For sections 14 and 15, the following sections shall be substituted, namely:—

"14. Penalty for contravention.— (*1*) Where any person contravenes any of the provisions of sub-section (*1*), sub-section (*2*), sub-section (*2A*) or sub-section (*2C*) of section 4, he shall be liable to penalty equal to the amount of annual premium for insurance policy and may extend to twice the amount of such premium.

(*2*) Where contravention under sub-section (*1*) continues, an additional penalty may be imposed by the adjudicating officer, which shall not exceed the amount of premium to be paid, for each month or part thereof during which the contravention continues.

15. Penalty for non-compliance of directions.—(*1*) Where any person does not comply with any direction issued under section 12, he shall be liable to penalty which shall not be less than ten thousand rupees which may extend to fifteen lakh rupees.

(*2*) Where any person continues non-compliance under sub-section (*1*), he shall be liable to additional penalty to be imposed by the adjudicating officer, which shall not be less than ten thousand rupees for every day during which such non-compliance continues.

(*3*) Where any owner does not

(1)	(2)	(3)	(4)	(5)
				comply with the direction issued under section 9 or obstructs any person in discharge of his functions under section 10 or under sub-sections (*1*), (*2*) or (*3*) of section 11, he shall be liable to penalty which shall not be less than ten thousand rupees but which may extend to fifteen lakh rupees. (*4*) Where any person continues non-compliance under sub-section (*3*), he shall be liable to additional penalty of ten thousand rupees for every day during which such non-compliance continues. 15A. Adjudicating officer.— (*1*) The Central Government, for the purposes of determining the penalties under sections 14 or 15, may appoint the District Magistrate having jurisdiction over the area or an officer not below the rank of Director to the Government of India or an officer not below the rank of Joint Secretary to the State Government, to be the adjudicating officer, to hold an inquiry and impose penalty in the manner, as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sub-section (*1*), sub-section (*2*), sub-section (*2A*) or sub-section (*2C*) of section 4 and section 12, he may determine such penalty as he thinks fit under the provisions of sections 14 and 15: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 15B. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 15A, may prefer an appeal to the National Green Tribunal established under section 3 of the National

(1)	(2)	(3)	(4)	(5)
				Green Tribunal Act, 2010 (19 of 2010). (*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person. (*3*) The Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), such appeal shall not be entertained by the Tribunal unless such person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer.". (*H*) Section 16 shall be omitted. (*I*) For section 17, the following sections shall be substituted, namely:— '17. Penalty for contravention by Government Department.—(*1*) Where contravention of any provision of this Act has been committed by any Department of the Central Government or State Government, the Head of the Department shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention. (*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, he shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention. 17A. Penalty amount to be credited to Environmental Relief Fund.—Where any penalty or additional penalty, as the case may be, is imposed under section 14 or

(1)	(2)	(3)	(4)	(5)

section 15 or section 17, the amount of such penalty shall be credited to the Environmental Relief Fund established under section 7A.

17B. Offence for failure to pay penalty or additional penalty.—(*1*) Where any person fails to pay the penalty or additional penalty imposed for—

(*a*) contravention or continued contravention under section 14 or 17, as the case may be; or

(*b*) non-compliance of the directions issued under section 15,

within ninety days of such imposition, he shall be liable for imprisonment which may extend to three years or with fine which may extend up to fifteen lakh rupees, or with both.

(*2*) Where any offence under sub-section (*1*) has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of such offence and shall be liable to be proceeded against and punished accordingly:

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

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

Explanation.—For the purposes of this section,—

(*a*) "company" means any body

(1)	(2)	(3)	(4)	(5)
				corporate and includes a firm or other association of individuals; (*b*) "director" includes director of the company and in relation to a firm, a partner in the firm.'. (*J*) In section 23, in sub-section (*2*),— (*i*) for clause (*a*), the following clause shall be substituted, namely:— "(*a*) such amount under sub-section (*2A*) of section 4;"; (*ii*) after clause (*e*), the following clauses shall be substituted, namely:— "(*ea*) amount or relief and any other loss or damage under sub-section (*1*) of section 3; (*eb*) such other person under sub-section (*1A*) of section 6; (*ec*) manner of allocation of fund for restoration of damage under sub-section (*9*) of section 7; (*ed*) any other amount from other sources under clause (d) of sub-section (*1A*) of section 7A; (*ee*) manner of holding inquiry and imposing penalty under sub-section (*1*) of section 15A;". (*K*) The Schedule shall be omitted.
29.	1995	7	The Cable Television Networks (Regulation) Act, 1995	(*A*) For CHAPTER IV, the following CHAPTER shall be substituted, namely:— "CHAPTER IV PENALTIES 16. Penalty for contravention of provisions of this Act.—(*1*) Whoever contravenes any of the provisions of this Act shall be liable,— (*a*) for the first contravention with advisory, or censure, or warning, or a penalty which may extend to twenty thousand rupees, or with both; (*b*) for every subsequent contravention within a period of three years, with advisory, or censure, or warning, or a penalty which may extend to one lakh rupees, or with both, by such designated officer, as may be prescribed.

(1)	(2)	(3)	(4)	(5)
				(*2*) The designated officer, may, for the reasons to be recorded in writing, by order, impose penalty referred to in sub-section (*1*): Provided that in cases of more than three contraventions over a period of three years, the designated officer, in addition to penalty referred to in sub-section (*1*), may, for the reasons to be recorded in writing, by order, suspend or revoke the registration granted: Provided further that no order by the designated officer under this sub-section shall be made without giving a reasonable opportunity of being heard. (*3*) Whoever aggrieved by the order made under sub-section (*2*), may prefer an appeal to the Secretary to the Government of India or such other officer authorised by him: Provided that no such appeal shall be admissible after the expiry of thirty days from the date of receipt of such order: Provided further that an appeal may be entertained after the expiry of the period of thirty days, if he is satisfied that the appellant was prevented by sufficient cause from preferring the appeal in time.". (*B*) In section 22, in sub-section (*2*), after clause (*da*), the following clause shall be inserted, namely:— "(*db*) the designated officer under sub-section (*1*) of section 16;".
30.	1999	47	The Trade Marks Act, 1999	(*A*) Section 106 shall be omitted. (*B*) In section 107, in sub-section (*2*), for the words "punishable with imprisonment for a term which may extend to three years, or with fine, or with both", the words "liable to penalty of a sum equal to one half per cent. of the total sales or turnover, as the case may be, in business or of the gross receipts in profession, as computed in the audited accounts of such person, or a sum equal to five lakh rupees, whichever is less" shall be substituted. (*C*) Sections 108 and 109 shall be omitted. (*D*) After section 112, the following section shall be inserted, namely:— "112A. Adjudication of penalties.—The Registrar may, by an order, authorise an officer referred to in section 3, to be adjudicating officer for holding an inquiry

(1)	(2)	(3)	(4)	(5)

and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving a reasonable opportunity of being heard.

112B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 112A may prefer an appeal to the appellate authority, who shall be an officer at least one rank above the adjudicating officer, within a period of sixty days from the date of receipt of the order, as the Central Government may by notification authorise in this behalf.

(*2*) Every appeal under this section shall be preferred in such form and manner as may be prescribed.

(*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period.

(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.

(*5*) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing.

(6) Notwithstanding anything contained in this Act, if the person fails to comply with the order of the adjudicating officer under section 112A or the order of the appellate authority under this section, as the case may be, within ninety days of such order, he shall, in addition to the penalty, be punishable with fine of one lakh rupees or imprisonment for a term which may extend to one year, or with both.".

(*E*) In section 140, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The importer or his agent shall, within fourteen days, comply with the requirement as aforesaid, and if he fails to do so, he shall be liable to penalty of ten thousand rupees:

Provided that the penalty under this section shall be levied and recovered by such authority under the Customs Act, 1962 (52 of 1962) for this purpose.".

(1)	(2)	(3)	(4)	(5)
				(*F*) In section 157, in sub-section (*2*), after clause (*xxxiii*), the following clauses shall be inserted, namely:— "(*xxxiiia*) the manner of holding inquiry and imposing penalty under section 112A; (*xxxiiib*) the form and manner of preferring appeal under sub-section (*2*) of section 112B; ".
31.	1999	48	The Geographical Indications of Goods (Registration and Protection) Act, 1999	(*A*) After section 37, the following sections shall be inserted, namely:— "37A. Adjudication of penalties.—The Registrar may, by an order, authorise an officer referred to in section 3, to be adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving a reasonable opportunity of being heard. 37B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 37A may prefer an appeal to the appellate authority, who shall be an officer at least one rank above the adjudicating officer, within a period of sixty days from the date of receipt of the order, as the Central Government may by notification authorise in this behalf. (*2*) Every appeal under this section shall be preferred in such form and manner as may be prescribed. (3) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (4) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (5) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing. (6) Notwithstanding anything contained in this Act, if the person fails to comply with the order of the adjudicating officer under section 37A or the order of the appellate authority under this section, as the case may be, within ninety days of such

(1)	(2)	(3)	(4)	(5)
				order, he shall, in addition to the penalty, be punishable with fine of one lakh rupees or imprisonment for a term which may extend to one year, or with both.". (*B*) In section 42, in sub-section (*2*), for the words "punishable with imprisonment for a term which may extend to three years, or with fine, or with both", the words "liable to penalty of a sum equal to one-half per cent. of the total sales or turnover, as the case may be, in business or of the gross receipts in profession as computed in the audited accounts of such person, or a sum equal to five lakh rupees, whichever is less" shall be substituted. (*C*) Sections 43 and 44 shall be omitted. (*D*) In section 87, in sub-section (*2*), after clause (*o*), the following clauses shall be inserted, namely:— "(*oa*) the manner of holding inquiry and imposing penalty under section 37A; (*ob*) the form and manner of preferring appeal under sub-section (*2*) of section 37B;".
32.	2000	21	The Information Technology Act, 2000	(*A*) In section 33, in sub-section (*2*), for the words "punished with imprisonment which may extend up to six months or a fine which may extend up to ten thousand rupees or with both", the words "liable to penalty which may extend to five lakh rupees" shall be substituted. (*B*) In section 44,— (*i*) in clause (*a*), for the words "one lakh and fifty thousand", the words "fifteen lakh" shall be substituted; (*ii*) in clause (*b*), for the words "five thousand", the words "fifty thousand" shall be substituted; (*iii*) in clause (*c*), for the words "ten thousand", the words "one lakh" shall be substituted. (*C*) In section 45,— (*i*) for the words "rules or regulations", the words "rules, regulations, directions or orders" shall be substituted; (*ii*) for the words "compensation not exceeding twenty-five thousand rupees to the person affected by such contravention or a penalty not exceeding twenty-five thousand rupees", the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)

"penalty not exceeding one lakh rupees, in addition to compensation to the person affected by such contravention not exceeding—

(*a*) ten lakh rupees, by an intermediary, company or body corporate; or

(*b*) one lakh rupees, by any other person.".

(*D*) In section 46,—

(*i*) in sub-section (*1*), for the words "under this Chapter", the words "under this Act" shall be substituted;

(*ii*) in sub-section (*1A*), the words "injury or" at both the places where they occur shall be omitted.

(*E*) Section 66A shall be omitted.

(*F*) In section 67C, in sub-section (*2*), for the words "punished with an imprisonment for a term which may extend to three years and also be liable to fine", the words "liable to penalty which may extend to twenty-five lakh rupees" shall be substituted.

(*G*) In section 68, in sub-section (*2*), for the words "on conviction to imprisonment for a term not exceeding two years or a fine not exceeding one lakh rupees or with both", the words "to penalty which may extend to twenty-five lakh rupees" shall be substituted.

(*H*) In section 69B, in sub-section (*4*), for the words "three years and shall also be liable to fine", the words "one year or shall be liable to fine which may extend to one crore rupees, or with both" shall be substituted.

(*I*) In section 70B, in sub-section (*7*), for the words "one lakh", the words "one crore" shall be substituted.

(*J*) In section 72, for the words "punished with imprisonment for a term which may extend to two years, or with fine which may extend to one lakh rupees, or with both", the words "liable to penalty which may extend to five lakh rupees" shall be substituted.

(*K*) In section 72A,—

(*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted;

(*ii*) for the words "punished with imprisonment for a term which may

(1)	(2)	(3)	(4)	(5)
				extend to three years, or with fine which may extend to five lakh rupees, or with both", the words "liable to penalty which may extend to twenty-five lakh rupees" shall be substituted.
33.	2002	60	The Metro Railways (Operation and Maintenance) Act, 2002	(*A*) In section 6, in sub-section (*2*), after clause (*g*), the following clause shall be inserted, namely:— "(*ga*) levy and collect penalties under this Act;". (*B*) In section 59, in sub-section (*2*),— (*i*) for the words "punishable with fine which may extend to two hundred and fifty rupees", the words "liable to penalty which may extend to ten thousand rupees" shall be substituted; (*ii*) for the words "five hundred rupees", the words "ten thousand rupees" shall be substituted. (*C*) In section 63, for the words "after being warned by any metro railway official to desist, he shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both", the words "he shall be liable to penalty which may extend to five thousand rupees" shall be substituted. (*D*) In section 65, in the long line, for the words "five years, or with fine which may extend to six thousand rupees, or with both", the words "two years, or with fine which may extend to thirty thousand rupees, or with both" shall be substituted. (*E*) In section 69, for sub-section (*4*), the following sub-section shall be substituted, namely:— "(*4*) If any passenger liable to pay the excess charge and fare mentioned in sub-section (*1*), or the excess charge and any difference of fare mentioned in sub-section (*2*), fails or refuses to pay the same on a demand being made therefor, any metro railway official authorised by the metro railway administration in this behalf may apply to any Metropolitan Magistrate or, as the case may be, Judicial Magistrate of the first class, for the recovery of the sum payable as if it were a fine.". (*F*) For section 70, the following section shall be substituted, namely:— "70. Needlessly interfering with means of communication in a train.— If any

(1)	(2)	(3)	(4)	(5)
				passenger or any other person without reasonable and sufficient cause makes use of, or interferes with, any means provided by the metro railway administration in a metro railway for communication between passengers and metro railway official in charge of the metro railway or misuses alarm bell or emergency stop push or emergency trip system or emergency call point of the metro railway, he shall be liable to penalty which may extend to ten thousand rupees.". (*G*) Section 80 shall be omitted. (*H*) In section 82, in sub-section (*1*), for the words and figures "sections 65 to 79", the words and figures "sections 65 to 68, 71 to 79" shall be substituted.
34.	2003	15	The Prevention of Money-laundering Act, 2002	In THE SCHEDULE, in PART A,— (*i*) for PARAGRAPH 21, the following PARAGRAPH shall be substituted, namely:— "PARAGRAPH 21 OFFENCES UNDER THE TRADE MARKS ACT, 1999 (47 OF 1999) Section — Description of offence 103 — Penalty for applying false trademarks, trade descriptions, etc. 104 — Penalty for selling goods or providing services to which false trademark or false trade description is applied. 105 — Enhanced penalty on second or subsequent conviction. 120 — Punishment of abetment in India of acts done out of India."; (*ii*) for PARAGRAPH 22, the following PARAGRAPH shall be substituted, namely:— "PARAGRAPH 22 OFFENCES UNDER THE INFORMATION TECHNOLOGY ACT, 2000 (21 OF 2000) Section — Description of offence 75 — Act to apply for offence or contravention committed outside India."; (*iii*) PARAGRAPH 25 shall be omitted; (*iv*) PARAGRAPH 27 shall be omitted.

(1)	(2)	(3)	(4)	(5)
35.	2006	34	The Food Safety and Standards Act, 2006	(*A*) In section 59, in clause (*i*), for the words "imprisonment for a term which may extend to six months and also with fine which may extend to one lakh rupees", the words "imprisonment for a term which may extend to three months and also with fine which may extend to three lakh rupees" shall be substituted. (*B*) In section 61,— (*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted; (*ii*) for the words "punishable with imprisonment for a term which may extend to three months and also with fine which may extend to two lakh rupees", the words "liable to penalty which may extend to ten lakh rupees" shall be substituted. (*C*) In section 63,— (*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted; (*ii*) for the words "punishable with imprisonment for a term which may extend to six months and also with a fine which may extend to five lakh rupees", the words "liable to penalty which may extend to ten lakh rupees" shall be substituted.
36.	2006	38	The Government Securities Act, 2006	In section 30,— (*i*) in sub-section (*1*), for the words "he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both", the words "the Bank may impose a penalty not exceeding five lakh rupees or twice the amount involved in such contravention, where the amount is quantifiable, whichever is higher, and where such contravention is a continuing one, with a further penalty, which may extend to five thousand rupees for every day after first day during which the contravention continues" shall be substituted; (*ii*) sub-section (*2*) shall be omitted.
37.	2006	41	The Cantonments Act, 2006	(*A*) Section 156 shall be omitted. (*B*) In section 185, for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) No person employed in any essential service under a Board in a

(1)	(2)	(3)	(4)	(5)

cantonment shall, in the absence of any contract, resign without reasonable cause or absent himself from duty without proper authority and in case of such resignation or absence from duty, disciplinary proceedings shall be initiated against him in accordance with such procedure as may be prescribed.".

(*C*) Section 286 shall be omitted.

(*D*) For section 287, the following section shall be substituted, namely:—

"287. Arrest of persons, seizure and confiscation of things for offences under section 285.—(*1*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), any police officer or excise officer may, without an order from a Judicial Magistrate, and without a warrant, arrest any person who commits an offence under section 285 and may seize and detain any spirituous liquor or intoxicating drug in respect of which an offence under section 285 has been committed and any vessels or coverings in which the liquor or drug is contained.

(*2*) Where a person accused of an offence under section 285 has been previously convicted of an offence under that section, an officer in charge of a police station may, with the written permission of a Judicial Magistrate, seize and detain any spirituous liquor or intoxicating drug within the cantonment or within any limits defined under that section which, at the time of the alleged commission of the subsequent offence, belonged to, or was in the possession of, such person.

(*3*) The court convicting a person of an offence under section 285 may order the confiscation of the whole or any part of anything seized under sub-section (*1*) or sub-section (*2*).

(*4*) Subject to the provisions of Chapter XXXIV of the Code of Criminal Procedure, 1973 (2 of 1974) anything, seized under sub-section (*1*) or sub-section (*2*) and not confiscated under sub-section (*3*) shall be restored to the person from whom it was taken.".

(*E*) In section 289, sub-section (*5*) shall be omitted.

(1)	(2)	(3)	(4)	(5)
				(*F*) In section 314, in the proviso, in clause (*a*), the words, letter and figures "in the case of breach of any such provisions as is specified in Part B of Schedule IV," shall be omitted. (*G*) For SCHEDULE IV, the following SCHEDULE shall be substituted, namely:— "SCHEDULE IV (*See* section 314) Section — Subject 183(*1*) — Remaining in, or re-entering, cantonment after notice of expulsion for failure to attend hospital or dispensary. 296 — Discharging fire-arms, etc., so as to cause danger. 300 — Loitering or importuning for sexual immorality. 304(*a*) — Remaining in, or returning to, a cantonment after notice of expulsion.".
38.	2007	51	The Payment and Settlement Systems Act, 2007	(*A*) In section 26,— (*i*) in sub-section (*3*), for the words "punishable with fine which may extend to ten lakh rupees in respect of each offence and if he persists in such refusal, to a further fine which may extend to twenty-five thousand rupees for every day for which the offence continues", the words and figures "liable to penalty as may be imposed in accordance with the provisions of section 30" shall be substituted; (*ii*) in sub-section (*6*), for the words "punishable with fine which may extend to ten lakh rupees and where a contravention or default is a continuing one, with a further fine which may extend to twenty-five thousand rupees for every day, after the first during which the contravention or default continues", the words and figures "liable to penalty as may be imposed in accordance with the provisions of section 30" shall be substituted. (*B*) In section 30,— (*a*) in the marginal heading, for the word "fines", the word "penalties" shall be substituted; (*b*) in sub-section (*1*)— (*i*) after the word, brackets and

(1)	(2)	(3)	(4)	(5)
				figure "sub-section (*2*)", the words, brackets and figure "or sub-section (*3*)" shall be inserted; (*ii*) for the words "five lakh", the words "ten lakh" shall be substituted.
39.	2009	7	The Collection of Statistics Act, 2008	(*A*) In section 9, in sub-sections (*2*) and (*3*), for the word "prosecution", the word "penalty" shall be substituted. (*B*) For CHAPTER IV, the following CHAPTER shall be substituted, namely:— "CHAPTER IV PENALTIES AND ADJUDICATION 15. Penalty for neglect or refusal to supply particulars and other contraventions.— (*1*) Whoever fails to produce any books of account, vouchers, documents or other business records or whoever neglects or refuses to fill in and supply the particulars required in any information schedule or return given or sent to him or whoever neglects or refuses to answer any question or inquiry addressed to him as may be required under or for the purposes of any provision of this Act or whoever acts in contravention or fails to comply with any provision of this Act or any rules made thereunder or any requirement imposed under this Act, shall be liable to penalty which may extend to one thousand rupees, and in the case of a company, with a penalty which may extend to one lakh rupees. (*2*) The imposition of penalty on a person or company shall not relieve him or it of the obligations under sub-section (*1*), and if after the expiry of fourteen days from the date of imposition of penalty, he or it still fails to give the required particulars or continues to neglect or refuse or contravene any provision of this Act or any rules made thereunder or any requirement imposed under this Act, shall be liable to a further penalty which may extend to one thousand rupees, and in the case of a company, to a further penalty which may extend to five thousand rupees, for each day after the first during which the neglect, refusal or contravention continues.

(1)	(2)	(3)	(4)	(5)
				15A. Adjudicating officer.—(*1*) The appropriate Government may, for the purposes of determining the penalties under section 15, appoint an officer as it may deem fit, to be adjudicating officer to hold an inquiry and impose penalty in the manner, as may be prescribed: Provided that the appropriate Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of this Act, he may impose penalty: Provided that no such penalty shall be imposed without giving the parties concerned a reasonable opportunity of being heard. 15B. Appeal.—(*1*) Whoever aggrieved by the order passed by the adjudicating officer under this Act, may prefer an appeal to the appellate authority, above the rank of the adjudicating officer, authorised by the appropriate Government, within thirty days from the date of receipt of order in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing the appeal. 15C. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed under this Act, is not deposited,

(1)	(2)	(3)	(4)	(5)
				the amount shall be recovered as an arrear of land revenue.". (*C*) In section 33, in sub-section (*2*), after clause (*da*), the following clauses shall be inserted, namely:— "(*db*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 15A; (*dc*) the form and manner of preferring appeal under sub-section (*1*) of section 15B;".
40.	2010	1	The Legal Metrology Act, 2009	(*A*) In section 25, for the words "twenty-five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to six months and also with fine", the words "one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to five lakh rupees" shall be substituted. (*B*) In section 27, in the long line, for the words "twenty thousand rupees and for the second or subsequent offence with imprisonment for a term which may extend to three years or with fine or with both", the words "one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to four lakh rupees" shall be substituted. (*C*) In section 28, for the words "ten thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "fifty thousand rupees and for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with fine which may extend to two lakh rupees" shall be substituted. (*D*) In section 29, for the words "ten thousand rupees and, for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "fifty thousand rupees for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with a fine which may extend to two lakh rupees" shall be substituted. (*E*) In section 31, for the words "five thousand rupees and for the second or subsequent offence, with imprisonment for a term

(1)	(2)	(3)	(4)	(5)
				which may extend to one year and also with fine", the words "twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees" shall be substituted. (*F*) In section 34, for the words "fine which shall not be less than two thousand rupees, but which may extend to five thousand rupees and, for the second or subsequent offence, with imprisonment for a term which shall not be less than three months but which may extend to one year, or with fine, or with both", the words "fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees" shall be substituted. (*G*) In section 35, for the words "fine which shall not be less than two thousand rupees, but which may extend to five thousand rupees and, for the second or subsequent offence, with imprisonment for a term which shall not be less than three months but which may extend to one year, or with fine, or with both", the words "fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees" shall be substituted. (*H*) In section 48,— (*a*) in sub-sections (*1*) and (*2*), for the words and figures "sections 27 to 39" at both places where they occur, the words and figures "sections 27 to 39, section 41" shall be substituted; (*b*) in sub-section (*3*), after the words and figures "sections 33 to 37,", the word and figures "section 41," shall be inserted.".
41.	2012	12	The Factoring Regulation Act, 2011	(*A*) For sections 21 and 22, the following sections shall be substituted, namely:— "21. Penalties.—If a default is made in filing under section 19, the particulars of any transaction of assignment of receivables and realisation of receivables by a factor, such company and every officer of the company who is in default shall be liable to penalty which may extend to five lakh rupees and in the case of a continuing offence, with an additional penalty which

(1)	(2)	(3)	(4)	(5)
				may extend to ten thousand rupees for every day during which the default continues, to be imposed by the Reserve Bank in accordance with the provisions of sub-sections (*2*) to (*4*) of section 22.
				22. Penalties for non-compliance of direction by Reserve Bank.—(*1*) If any factor fails to comply with any direction issued by the Reserve Bank under section 6, or fails in filing the particulars of any transaction of receivables and realisation of receivables under section 19, the Reserve Bank may impose a penalty which may extend to five lakh rupees and in the case of a continuing failure, with an additional penalty which may extend to ten thousand rupees for every day during which the default continues.
				(*2*) For the purpose of adjudging the penalty under sub-section (*1*) or section 21, the Reserve Bank shall serve notice on the factor requiring it to show cause why the amount specified in the notice should not be imposed and a reasonable opportunity of being heard shall also be given to such factor.
				(*3*) Any penalty imposed by the Reserve Bank under this section or section 21 shall be payable within a period of fourteen days from the date on which notice issued by the Reserve Bank demanding payment of the sum is served on the factor and in the event of failure of the factor to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the registered office of the factor is situated; or, in the case of a factor incorporated outside India, where its principal place of business in India is situated:
				Provided that no such direction shall be made except on an application made to the court by the Reserve Bank or any officer authorised by Reserve Bank in this behalf:
				Provided further that the Reserve Bank may also recover the amount of penalty by debiting the current account, if any, of the defaulter or by liquidating the securities held to the credit of the defaulter.

(1)	(2)	(3)	(4)	(5)
				(*4*) The court which makes a direction under sub-section (*3*) shall issue a certificate specifying the sum payable by the factor and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit.".
42.	2016	18	The Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016	In section 41, for the words "punishable with imprisonment which may extend to one year or with a fine which may extend to ten thousand rupees or, in the case of a company, with a fine which may extend to one lakh rupees or with both", the words "liable to penalty which may extend to one lakh rupees, or in the case of a company, with penalty which may extend to ten lakh rupees" shall be substituted.

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

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THE
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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART IV

Reprints from the Government of India Gazette.

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 11*th August,* 2023/*Sravana* 20, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 11th August, 2023 and is hereby published for general information:—

THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI (AMENDMENT) ACT, 2023

No. 19 of 2023

[11*th August*, 2023.]

An Act further to amend the Government of National Capital Territory of Delhi Act, 1991.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Government of National Capital Territory of Delhi (Amendment) Act, 2023.

(*2*) It shall be deemed to have come into force on the 19th day of May, 2023.

1 of 1992.

Amendment of section 2.

2. In the Government of National Capital Territory of Delhi Act, 1991 (hereinafter referred to as the principal Act), in section 2, after clause (*e*), the following clauses shall be inserted, namely:—

'(*ea*) "Lieutenant Governor" means the administrator appointed under article 239 of the Constitution for the National Capital Territory of Delhi and designated as Lieutenant Governor by the President;

(*eb*) "Minister" means a member of the Council of Ministers referred to in clause (4) of article 239AA of the Constitution, by whatever name called and includes a Deputy Minister;'.

Amendment of section 41.

3. In section 41 of the principal Act,—

(*A*) in the marginal heading, for the words "act in his discretion", the words "act in his sole discretion" shall be substituted;

(*B*) in sub-section (*1*),—

(*a*) in the opening paragraph, for the words "act in his discretion", the words "act in his sole discretion" shall be substituted;

(*b*) in clause (*ii*), the word "; or" shall be inserted at the end;

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

"(*iii*) in discharge of his functions under Part IV-A of this Act.";

(*C*) in sub-section (*2*), for the words "not a matter as respects", the words "not a matter in respect of " shall be substituted.

Insertion of new Part IV-A.

4. In the principal Act, after Part IV, the following Part shall be inserted, namely:—

'PART IV - A

PROVISIONS RELATING TO THE MAINTENANCE OF THE DEMOCRATIC AND ADMINISTRATIVE BALANCE IN THE GOVERNANCE OF NATIONAL CAPITAL TERRITORY OF DELHI

Definitions.

45A. In this Part, unless the context otherwise requires,—

(*a*) "All India Services" means any service created under the All India Services Act, 1951, except the Indian Police Service; 61 of 1951.

(*b*) "Authority" means the National Capital Civil Service Authority constituted under sub-section (*1*) of section 45E;

(*c*) "Chairperson" means the Chairperson of the Authority appointed under clause (*a*) of sub-section (*2*) of section 45E;

(*d*) "Chief Secretary" means the Chief Secretary of the Government of National Capital Territory of Delhi appointed by the Central Government;

(*e*) "Council" means the Council of Ministers referred to in clause (4) of article 239AA of the Constitution;

(*f*) "DANICS" means the Delhi, Andaman and Nicobar, Lakshadweep, Daman and Diu and Dadra and Nagar Haveli (Civil) Services;

(*g*) "Delhi Subordinate Services Selection Board" means the Delhi Subordinate Services Selection Board constituted by the Government of National Capital Territory of Delhi through its Resolution No. F-3(7)/93-S.III, dated 4th October, 1996 read with Resolution F. 3(24)/DSSSB/2008-S.III/1764, dated 12th May, 2008;

(*h*) "Department" means a Department or office specified in the Schedule to the Business of Delhi (Allocation) Rules, 1993;

(*i*) "Group 'A' officers" means the officers serving in the affairs of the Government of National Capital Territory of Delhi—

(*a*) belonging to All India Services, except the officers of the Indian Police Service;

(*b*) who are classified as Group 'A' officers, under rule 4 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965,

but shall not include the officers who are serving in connection with any subject matter, whether fully or in part connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto;

(*j*) "Group 'B' officials" means the Group 'B' officials, as such classified under rule 4 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, but shall not include the officials who are serving in connection with any subject matter, whether fully or in part connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto;

(*k*) "Group 'C' officials" means Group 'C' officials as such classified under rule 4 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, but shall not include the officials who are serving in connection with any subject matter, whether fully or in part connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto;

(*l*) "National Capital Territory of Delhi" means the Union territory of Delhi as defined in clause (1) of article 239AA of the Constitution;

(*m*) "Member" means a member of the Authority and includes the Chairperson;

(*n*) "Principal Home Secretary" means the Additional Chief Secretary or Principal Secretary or Secretary, as the case may be, who is Head of the Home Department of the Government of National Capital Territory of Delhi; and

(*o*) "Secretary" means the Additional Chief Secretary or Principal Secretary or Secretary, as the case may be, who is Head of the concerned Department of the Government of National Capital Territory of Delhi.

Public Service Commissions for National Capital Territory of Delhi.

45B. (*1*) The Union Public Service Commission shall be the Public Service Commission for Group 'A' and Group 'B' gazetted posts in the National Capital Territory of Delhi.

(*2*) The Delhi Subordinate Services Selection Board shall be the recruitment agency for appointment to the Group 'B' non-gazetted posts and Group 'C' posts in the National Capital Territory of Delhi.

Power of Central Government to make rules under this Part.

45C. The Central Government may make rules to provide for any one or more of the following matters, in connection with the affairs of the Government of National Capital Territory of Delhi under this Part, namely:—

(*a*) the tenure of office, salaries and allowances, provident funds, pensions, gratuities, leave of absence and other conditions of service of officers and other employees appointed or posted;

(*b*) the powers, duties and functions of officers and other employees appointed or posted;

(*c*) the qualifications of candidates for appointment to the posts and the manner of selection for the appointments;

(*d*) transfer or posting of the officers and other employees posted;

(*e*) the procedure to be followed in imposing any penalty, suspension pending departmental inquiries before the imposition of such penalty and the authority by whom such suspension or penalty may be ordered; and the officer or authority to whom an appeal or revision shall lie;

(*f*) any other matter which is incidental to or necessary for the purpose of regulating the appointment and conditions of service of persons appointed to services and posts; and

(*g*) any other matter for which, in the opinion of the Central Government, provisions are to be made by rules.

Power to appoint authorities, boards, commissions or statutory bodies.

45D. Notwithstanding anything contained in any other law for the time being in force, any authority, board, commission or any statutory body, by whatever name it may be called, or any office bearer or member thereof, constituted or appointed by or under—

(*a*) any law made by the Parliament for the time being in force, applicable to the National Capital Territory of Delhi, shall be constituted or appointed or nominated by the President; and

(*b*) any law made by the Legislative Assembly of National Capital Territory of Delhi for the time being in force, the Authority shall recommend a panel of suitable persons for constitution or appointment or nomination by the Lieutenant Governor, in accordance with the provisions of section 45H.

Constitution of National Capital Civil Service Authority.

45E. (*1*) There shall be an Authority to be known as the National Capital Civil Service Authority to exercise the powers conferred on, and discharge the functions assigned to it under this Part.

(*2*) The Authority, referred to in sub-section (*1*), shall consist of the following Members, namely:—

(*a*) the Chief Minister of Government of National Capital Territory of Delhi, who shall be the Chairperson of the Authority, *ex officio*;

(*b*) the Chief Secretary of Government of National Capital Territory of Delhi, Member, *ex officio*; and

(*c*) the Principal Home Secretary, Government of National Capital Territory of Delhi, who shall be the Member-Secretary to the Authority, *ex officio.*

(*3*) All matters required to be decided by the Authority shall be decided by majority of votes of the Members present and voting.

(*4*) All recommendations of the Authority shall be authenticated by the Member-Secretary.

(*5*) The head office of the Authority shall be at Delhi.

Meetings of Authority.

45F. (*1*) The Authority shall meet at such time and place as the Member-Secretary may decide with approval of the Chairperson of the Authority, as and when so required.

(*2*) The Chairperson of the Authority shall preside over the meetings of the Authority.

(*3*) The quorum for the meeting of the Authority shall be of two Members.

Appointment of officers and other staff of Authority.

45G. (*1*) The Central Government, in consultation with the Authority, shall determine the nature and the categories of officers and other employees required to assist the Authority in the discharge of its functions and provide the Authority with such officers and employees, as it may deem fit.

(*2*) The officers and other employees of the Authority shall discharge their duties and functions under the general superintendence and control of the Authority.

(*3*) The salaries, allowances and conditions of service of the officers and other employees appointed under sub-section (*1*) shall be by rules made by the Central Government.

Powers and functions of Authority.

45H. (*1*) Notwithstanding anything contained in any other law for the time being in force, the Authority shall have the responsibility to recommend the transfers and postings of all Group 'A' officers and officers of DANICS serving in the affairs of the Government of National Capital Territory of Delhi but not officers serving in connection with any subject matter, either fully or in part, connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution; and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto, to the Lieutenant Governor:

Provided that Authority may, if it deems appropriate, by way of a recommendation, delegate the responsibility to any other authority of the Government of National Capital Territory of Delhi.

(*2*) The Authority shall have the responsibility to recommend for all matters connected with and falling under the subject of vigilance and non-vigilance matters for the purpose of initiation of disciplinary proceedings and recommend for grant of prosecution sanctions to the Competent Authorities under the relevant Constitutional or statutory provisions against all the Group 'A' officers, including the officers of the All India Services and DANICS, serving in the affairs of the Government of National Capital Territory of Delhi but not officers serving in connection with any subject matter, either fully or in part, connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto, to the Lieutenant Governor:

Provided that the Authority may, if it deems appropriate, by way of a recommendation, delegate the responsibility in respect to such officers serving in the affairs of the Government of National Capital Territory of Delhi to an officer of All India Services.

(*3*) The Lieutenant Governor, after the receipt of such recommendation under sub-section (*1*) or sub-section (*2*) of this section, may pass appropriate orders giving effect to the recommendation made:

Provided that the Lieutenant Governor, before passing appropriate orders on such recommendation, may ask for any relevant material regarding the Group 'A' officers, including the officers of the All India Services and DANICS, serving in the affairs of the Government of National Capital Territory of Delhi:

Provided further that in case the Lieutenant Governor differs with the recommendation made, whether based upon the material so called for or otherwise, the Lieutenant Governor may, for reasons to be recorded in writing, return the recommendation to the Authority for reconsideration by the Authority:

Provided also that in case of difference of opinion, the decision of the Lieutenant Governor shall be final.

(*4*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the Authority shall—

(*a*) make recommendations to the Lieutenant Governor for framing policies on—

(*i*) stability of tenure of posting of officers and other employees;

(*ii*) rotational transfers and postings from sensitive to non-sensitive posts and *vice-versa*;

(*iii*) determining suitability of officer for posting as Head of the Department;

(*iv*) transfers and postings of all officers and other employees serving in the affairs of the Government of National Capital Territory of Delhi;

(*b*) make policy insofar as it relates to—

(*i*) the capacity building of the officers and other employees serving in the affairs of the Government of National Capital Territory of Delhi;

(*ii*) ensuring effectiveness in public services delivery in the Government of National Capital Territory of Delhi;

(*iii*) ensuring good governance and e-governance in public administration in the Government of National Capital Territory of Delhi;

(*iv*) ensuring greater transparency in the administration of the Government of National Capital Territory of Delhi;

(*v*) ensuring the presence of a citizen centric administration in the Government of National Capital Territory of Delhi; and

(*vi*) any other matter connected therewith or incidental thereto.

Disposal of matters by Minister.

45-I. (*1*) The Minister in-charge may, by means of standing orders, give such directions as he deems fit for the disposal of proposals or matters in his Department:

Provided that no such standing order shall be issued in contravention of the provisions of the Constitution or any other law for the time being in force including the provisions of this Act or the rules made thereunder or the statutory powers conferred under any law upon the officials, and financial powers delegated under the Delegation of the Financial Powers Rules, 1978.

(*2*) The Minister, in consultation with the Secretary concerned, may issue standing orders, concerning the matters or classes of matters which are to be brought to the personal notice of the Minister:

Provided that no such standing order shall be issued in contravention of the provisions of the Constitution or any other law for the time being in force including the

provisions of this Act or the rules made thereunder or the statutory powers conferred under any law upon the officials, and financial powers delegated under the Delegation of the Financial Powers Rules, 1978.

(*3*) The copies of directions and standing orders shall be forwarded to the Lieutenant Governor and the Chief Minister.

(*4*) Notwithstanding anything contained in sub-sections (*1*) and (*2*), in addition to the proposals or matters required to be placed before the Lieutenant Governor under any law for the time being in force, the following proposals or matters shall be submitted to the Lieutenant Governor for his opinion through the Chief Minister and the Chief Secretary, before issuing any orders thereon, namely:—

(*i*) matters which affect or are likely to affect the peace and tranquility of the National Capital Territory of Delhi;

(*ii*) matters which affect or are likely to affect the interest of any particular community, the Scheduled Castes, the Scheduled Tribes and the socially and educationally backward classes or any other class of persons;

(*iii*) matters which affect the relations of the Government of National Capital Territory of Delhi with the Central Government, or any State Government, the Supreme Court of India or the High Court of Delhi and such other authorities as may be determined;

(*iv*) matters pertaining to the Secretariat of the Lieutenant Governor and personnel establishment and other matters relating to his office;

(*v*) matters on which the Lieutenant Governor is required to make an order under any law or instrument in force in his sole discretion;

(*vi*) matters specified under general or special order issued by the Lieutenant Governor under proviso to sub-section (*2*) of section 44;

(*vii*) petitions for mercy from persons under sentence for death and other important cases in which it is proposed to recommend any revision of a judicial sentence;

(*viii*) matters relating to summoning, prorogation and dissolution of the Legislative Assembly, removal of disqualification of voters at elections to the Legislative Assembly, Local Self Government Institutions and other matters connected therewith; and

(*ix*) any other matter of administrative importance which the Chief Minister may consider necessary.

Duties of Secretaries.

45J. (*1*) The Secretary of the Department concerned shall be responsible for preparing and authenticating every memorandum including the Cabinet Notes, for consideration of the Council of Ministers and for obtaining approval of the Minister in-charge and the Chief Minister.

(*2*) In case of proposals involving more than one Department, the views of all concerned Secretaries and the Ministers of all Departments consulted on the proposal shall be clearly and separately reflected in writing and signed by the Minister and the Secretary in the memorandum so as to ensure that in case of disagreement, the Council of Ministers shall take a decision.

(*3*) In case the Secretary to the Council of Ministers is of the opinion that the proposal considered and decided by the Council of Ministers is not in accordance with the provisions of any law for the time being in force or any rules of procedure made under section 44, it shall be the duty of the Secretary to the Council of Ministers to bring it to the notice of the Lieutenant Governor for taking a decision thereon.

(*4*) Any matter which is likely to bring the Government of National Capital Territory of Delhi into controversy with the Central Government or with any State Government, the Supreme Court of India or the High Court of Delhi and such other authorities as may be determined, the Secretary to the Department concerned shall, as soon as possible, bring it to the notice of the Lieutenant Governor, the Chief Minister and the Chief Secretary in writing.

(*5*) The Chief Secretary and the Secretary to the Department concerned shall be responsible for compliance with the provisions of this Act and the rules made under section 44, and when either of them considers that there has been any material departure from the same, instead of giving effect to such departure, he shall personally bring it to the notice of the Minister in-charge, the Chief Minister and the Lieutenant Governor immediately in writing.

Power to make rules.

45K. (*1*) The Central Government may, by notification published in the Official Gazette, make rules for carrying out the provisions of this Part.

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

Power to remove difficulties.

5. (*1*) If any difficulty arises in giving effect to the provisions of Part IV-A of the principal Act, as inserted by the Government of National Capital Territory of Delhi (Amendment) Act, 2023, the President may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of Part IV-A of the principal Act, as inserted by the Government of National Capital Territory of Delhi (Amendment) Act, 2023, as may appear to him to be necessary or expedient for the purposes of removing the difficulty:

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

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

Repeal and savings.

6. (*1*) The Government of National Capital Territory of Delhi (Amendment) Ordinance, 2023 is hereby repealed. Ord. 1 of 2023.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.

EXTRAORDINARY REGD NO. JK–33

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THE

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PART IV

Reprints from the Government of India Gazette.

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MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 11*th August,* 2023/*Sravana* 20, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 11th August, 2023 and is hereby published for general information:—

THE REGISTRATION OF BIRTHS AND DEATHS (AMENDMENT) ACT, 2023

No. 20 of 2023

[11*th August*, 2023.]

An Act further to amend the Registration of Births and Deaths Act, 1969.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Registration of Births and Deaths (Amendment) Act, 2023.

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

18 of 1969.

Construction of references of certain expressions by certain other expressions.

2. Throughout the Registration of Births and Deaths Act, 1969 (hereinafter referred to as the principal Act), for the word "Registrar-General", wherever it occurs, the words "Registrar General of India" shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act, in sub-section (*1*),—

(*i*) clause (*a*) shall be re-numbered as clause (*ab*) thereof, and before clause (*ab*) as so re-numbered, the following clauses shall be inserted, namely:—

'(*a*) "Aadhaar number" shall have the same meaning as assigned to it in clause (*a*) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016; 18 of 2016.

(*aa*) "adoption" shall have the same meaning as assigned to it in clause (*2*) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015;'; 2 of 2016.

(*ii*) clause (*b*) shall be re-numbered as clause (*ba*) thereof, and before clause (*ba*) as so re-numbered, the following clause shall be inserted, namely:—

'(*b*) "database" means the organised collection of data, generally stored and accessed in electronic form from a computer network;'.

Amendment of section 3.

4. In section 3 of the principal Act,—

(*i*) in the marginal heading, for the words "Registrar-General, India", the words "Registrar General of India" shall be substituted;

(*ii*) in sub-section (*1*), for the words "Registrar-General, India", the words "Registrar General of India" shall be substituted;

(*iii*) in sub-section (*3*), for the words "and submit", the words "and the database of registered births and deaths and submit" shall be substituted;

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

"(*4*) The Registrar General of India shall maintain the database of registered births and deaths at the National level and it shall be obligatory upon the Chief Registrars and the Registrars to share the data of registered births and deaths to such database.

(*5*) Subject to the proviso to sub-section (*1*) of section 17 and with the prior approval of the Central Government, the database of registered births and deaths maintained under sub-section (*4*) may, on request, be made available to the authorities dealing with the preparation or maintenance of database relating to—

(*a*) population register;

(*b*) electoral rolls;

(*c*) Aadhaar number;

(*d*) ration card;

(*e*) passport;

(*f*) driving licence;

(*g*) property registration; and

(*h*) such other databases at the National level as may be notified,

and the authority shall inform the action taken, within such period as may be notified from time to time, to the Central Government:

Provided that the preparation or maintenance of database relating to electoral rolls in clause (*b*) shall be without prejudice to the provisions of the Representation of the People Act, 1950.". 43 of 1950.

Amendment of section 4.

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

"(*5*) The Chief Registrar shall take steps to register births or deaths and maintain a unified database of registered births and deaths at the State level by using the portal as approved by the Registrar General of India and it shall be obligatory upon the Registrars to share the data of registered births and deaths to such database.

(*6*) Subject to the proviso to sub-section (*1*) of section 17 and with the prior approval of the State Government, the database of registered births and deaths maintained under sub-section (*5*) at the State level may, on request, be made available to the authority dealing with other databases at the State level and the authority shall inform action taken, within such period as may be notified from time to time, to the State Government:

Provided that the preparation or maintenance of database relating to electoral rolls shall be without prejudice to the provisions of the Representation of the People Act, 1950.".

43 of 1950.

Amendment of section 7.

6. In section 7 of the principal Act,—

(*i*) in sub-section (*2*),—

(*a*) after the words "enter in the register maintained", the words ", electronically or otherwise," shall be inserted;

(*b*) after the word and figure "section 9", the words "in respect of births and deaths which has taken place in his jurisdiction" shall be inserted;

(*ii*) in sub-section (*5*),—

(*a*) for the words "appoint Sub-Registrars and", the words "appoint Sub-Registrars and, in the event of any disaster or epidemic, appoint Special Sub-Registrars" shall be substituted;

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

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

(*i*) "disaster" shall have the same meaning as assigned to it in clause (*d*) of section 2 of the Disaster Management Act, 2005;

53 of 2005.

(*ii*) "epidemic" means the epidemic referred to in the Epidemic Diseases Act, 1897.'.

3 of 1897.

Amendment of section 8.

7. In section 8 of the principal Act, in sub-section (*1*),—

(*i*) in the opening portion,—

(*a*) for the words "orally or in writing", the words "orally or in writing with signature" shall be substituted;

(*b*) after the words "several particulars", the words "including the Aadhaar number of parents and the informant, if available, in case of birth," shall be inserted;

(*ii*) in clause (*a*), the word "male" shall be omitted;

(*iii*) after clause (*a*), the following clauses shall be inserted, namely:—

"(*aa*) in respect of non-institutional adoption, the adoptive parents;

(*ab*) in respect of birth of a child to a single parent or unwed mother from her womb, the parent;

(*ac*) in respect of birth of a child through surrogacy, the biological parent;";

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

'(*da*) in respect of a child who is taken on adoption from the Specialised Adoption Agency, the person in-charge of the Specialised Adoption Agency.

Explanation.—For the purposes of this clause, the expression "Specialised Adoption Agency" shall have the same meaning as assigned to it in clause (*57*) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015;

2 of 2016.

(*db*) in respect of an orphan or abandoned child or surrendered child in any child care institution, the person in-charge or caretaker of the child care institution.

Explanation.—For the purposes of this clause, the expressions "abandoned child" or "child care institution" or "orphan" or "surrendered child" shall have the same meanings as respectively assigned to them in clauses (*1*), (*21*), (*42*) and (*60*) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015; 2 of 2016.

(*dc*) in respect of birth of a child through surrogacy in a surrogacy clinic, the person in-charge of the surrogacy clinic.

Explanation.—For the purposes of this clause, the expressions "surrogacy" and "surrogacy clinic" shall have the same meanings as respectively assigned to them in clauses (*zd*) and (*ze*) of sub-section (*1*) of section 2 of the Surrogacy (Regulation) Act, 2021;'. 47 of 2021.

Amendment of section 10.

8. In section 10 of the principal Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

"(*2*) Where death occurs in any medical institution providing specialised treatment or general treatment, every such institution, irrespective of ownership, shall, free of charge, provide a certificate of the cause of death, including the history of illness, if any, signed by the medical practitioner who attended that person during his recent illness to the Registrar in such form as may be prescribed and provide a copy of such certificate to the nearest relative.

(*3*) In the event of death of any person occurring in any place other than medical institution, and such person was, during his recent illness, attended to by a medical practitioner, such medical practitioner shall, after the death of that person, free of charge, forthwith issue, a certificate of the cause of death, including the history of illness, if any, to the person required under this Act to give information concerning the death in such form as may be prescribed, and the person, on receipt of the certificate, shall deliver the same to the Registrar at the time of giving information of the death as required under this Act.".

Amendment of section 11.

9. In section 11 of the principal Act, for the words "place of abode, and, if he cannot write", the words "place of abode and put his signature thereto, and, if he cannot write" shall be substituted.

Substitution of new section for section 12.

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

Certificate of registration of births or deaths.

"12. The Registrar shall, as soon as the registration of a birth or death has been completed, but not later than seven days, give, free of charge, electronically or otherwise under his signature, to the person who gives information under section 8 or section 9, a certificate extracted from the register relating to such birth or death in such form and manner as may be prescribed.".

Amendment of section 13.

11. In section 13 of the principal Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

'(*2*) Any birth or death of which delayed information is given to the Registrar after thirty days but within one year of its occurrence, shall be registered only with the written permission of the District Registrar or such other authority, on payment of such fee and on production of self-attested document in such form and manner as may be prescribed.

(*3*) Any birth or death of which delayed information is given to the Registrar after one year of its occurrence, shall be registered only on an order made by a

District Magistrate or Sub-Divisional Magistrate or by an Executive Magistrate authorised by the District Magistrate, having jurisdiction over the area where the birth or death has taken place, after verifying the correctness of the birth or death and on payment of such fee as may be prescribed.

Explanation.—For the purposes of this sub-section, the expression "Executive Magistrate" means the Executive Magistrate appointed under sub-section (*1*) of section 20 of the Code of Criminal Procedure, 1973.'.

2 of 1974.

Amendment of section 16.

12. In section 16 of the principal Act, in sub-section (*1*), after the words "register of births and deaths", the words ", electronically or otherwise," shall be inserted.

Amendment of section 17.

13. In section 17 of the principal Act,—

(*i*) in sub-section (*1*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) obtain, electronically or otherwise, a certificate of birth or death from such register and issued in such form and manner as may be prescribed:

Provided that no certificate relating to any death, issued to any person, shall disclose the particulars regarding the cause of death as entered in the register.";

(*ii*) in sub-section (*2*), for the word "extracts" occurring at both the places, the word "certificates" shall be substituted;

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

"(*3*) Notwithstanding anything contained in any other law for the time being in force, the certificate referred to in sub-section (*2*) or section 12, shall be used to prove the date and place of birth of a person who is born on or after the date of commencement of the Registration of Births and Deaths (Amendment) Act, 2023, for the purposes of—

(*a*) admission to an educational institution;

(*b*) issuance of a driving licence;

(*c*) preparation of a voter list;

(*d*) registration of a marriage;

(*e*) appointment to a post in the Central Government or State Government or a local body or public sector undertaking or in any statutory or autonomous body under the Central Government or State Government;

(*f*) issuance of a passport;

(*g*) issuance of an Aadhaar number; and

(*h*) any other purpose as may be determined by the Central Government.".

Amendment of section 18.

14. In section 18 of the principal Act, for the words "by the District Registrar", the words "in general or special order by the Chief Registrar" shall be substituted.

Amendment of section 23.

15. In section 23 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in the opening portion, for the words "Any person", the words, brackets, figure and letter "Any person, except the person specified in sub-section (*1A*)," shall be substituted;

(*ii*) in clause (*c*), after the words "thumb mark", the words "or signature, as the case may be," shall be inserted;

(*iii*) in the long line, for the words "fifty rupees", the words "two hundred and fifty rupees" shall be substituted;

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

"(*1A*) Whoever, being a person specified in clauses (*b*), (*c*), (*d*), (*da*), (*db*), (*dc*) and (*e*) of sub-section (*1*) of section 8,—

(*a*) fails without reasonable cause to give any information which it is his duty to give; or

(*b*) gives or causes to be given, for the purpose of being inserted in any register of births and deaths, any information which he knows or believes to be false regarding any of the particulars required to be known and registered; or

(*c*) refuses to write his name, description and place of abode or to put his thumb mark or signature in the register as required under section 11,

shall be punishable with fine which may extend to one thousand rupees in respect of each birth or death.";

(*c*) in sub-section (*2*),—

(*i*) after the words "in his jurisdiction", the words and figures "or to give a certificate to the informant under section 12" shall be inserted;

(*ii*) for the words "fifty rupees", the words "two hundred and fifty rupees" shall be substituted;

(*d*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Any person who neglects or refuses to provide or issue a certificate as required under sub-section (*2*) or sub-section (*3*) of section 10 or any person neglects or refuses to deliver such certificate to the Registrar, shall be punishable with fine which may extend to fifty rupees.";

(*e*) in sub-section (*4*),—

(*i*) for the words "Any Person", the words, brackets, figure and letter "Any person except the person specified in sub-section (*1A*)" shall be substituted;

(*ii*) for the words "ten rupees", the words "two hundred and fifty rupees" shall be substituted;

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

"(*4A*) Any person specified in sub-section (*1A*), who, without reasonable cause, contravenes any provision of this Act for the contravention of which no penalty is provided for in this section, shall be punishable with fine which may extend to one thousand rupees in respect of each birth or death.";

(*g*) in sub-section (*5*), for the words and figures "Code of Criminal Procedure, 1898", the words and figures "Code of Criminal Procedure, 1973" shall be substituted. 5 of 1898. 2 of 1974.

Amendment of section 24.

16. In section 24 of the principal Act, in sub-section (*1*), for the portion beginning with the words "proceedings under this Act" and ending with the words "fifty rupees", the following shall be substituted, namely:—

"proceedings under this Act,—

(*a*) accept from the person, except the person specified in sub-section (*1A*) of section 23, who has committed or is reasonably suspected of having committed an offence under this Act, by way of composition of such offence a sum of money not exceeding two hundred and fifty rupees;

(*b*) accept from the person specified in sub-section (*1A*) of section 23, who has committed or is reasonably suspected of having committed an offence under this Act, by way of composition of such offence a sum of money not exceeding one thousand rupees in respect of each birth or death.".

Insertion of new section 25A.

17. After section 25 of the principal Act, the following section shall be inserted, namely:—

Appeal.

"25A. (*1*) Any person aggrieved by any action or order of,—

(*i*) the Registrar, may prefer an appeal to the District Registrar; or

(*ii*) the District Registrar, may prefer an appeal to the Chief Registrar,

within a period of thirty days from the date of such action or receipt of such order, as the case may be, in such form and manner as may be prescribed.

(*2*) The District Registrar or the Chief Registrar, as the case may be, shall decide the appeal referred to in sub-section (*1*) within a period of ninety days from the date of preferring of such appeal.".

Amendment of section 30.

18. In section 30 of the principal Act, in sub-section (*2*),—

(*i*) for clauses (*d*), (*e*) and (*f*), the following clauses shall be substituted, namely:—

"(*d*) the form of certificate of the cause of death under sub-sections (*2*) and (*3*) of section 10;

(*e*) the form and manner in which the certificate of birth or death may be given under section 12;

(*f*) the authority which may grant permission for registration of a birth or death and the form and manner of production of self-attested document under sub-section (*2*) of section 13;";

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

"(*ga*) the form and manner in which the certificate of birth or death may be obtained under clause (*b*) of sub-section (*1*) of section 17;

(*gb*) the form and manner of preferring an appeal under sub-section (*1*) of section 25A;";

(*iii*) in clause (*i*), for the word "extracts", the word "certificates" shall be substituted.

Sd/-

DR. REETA VASISHTA,
Secretary to the Govt. of India.