

4. Certificates of marriages which are declared by the last foregoing section to be good and valid in law, and register-books, and certified copies of true and duly authenticated extracts therefrom, deposited in compliance with the law for the time being in force, in so far as the register-books and extracts relate to such marriages as aforesaid, shall be received as evidence of such marriages as if such marriages had been solemnized between persons of whom both were Native Christians

5. References in this Act to the Indian Christian Marriage Act, 1872, shall, so far as may be requisite, be construed as applying also to the corresponding portions of the Indian Marriage Act, 1865

6. If any person licensed under section 9 of the said Act to grant certificates of marriage between Native Christians shall at any time after the commencement of this Act solemnize or affect to solemnize any marriage under Part VI. of the said Act or grant any such certificate as therein mentioned, knowing that one of the parties to such marriage or affected marriage was at the date of such solemnization not a Christian, he shall be liable to have his license cancelled, and in addition thereto he shall be deemed to have been guilty of an offence prohibited by section 73 of the said Act, and shall be punishable accordingly

## NATIVE CHRISTIAN ADMINISTRATION OF ESTATES ACT,

Act VII of 1901.

**An Act to place Native Christians in the same position as Hindus, Muhammadans and Buddhists in the matter of obtaining letters of administration and for other purposes.**

Whereas it is expedient to place Native Christians on the same footing as Hindus, Muhammadans and Buddhists in the matter of obtaining letters of administration, to exempt them from the operation of certain provisions of the Administrator General's Act, 1874, from which Hindus, Muhammadans, Parsis and Buddhists are exempted, and to enable them to obtain certificates under the Succession Certificates Act, 1889, in certain cases, It is hereby enacted as follows—

1. (1) This Act may be called the Native Christian Administration of Estates Act, 1901, and

(2) It shall come into force at once

2. In this Act, the expression "Native Christian" means a native of India who is, or in good faith claims to be, of unmixed Asiatic descent, and who professes any form of the Christian religion

3. Section 190 and 239 of the Indian Succession Act, 1865, shall not apply to any part of the property of a Native Christian who has died intestate.

4. In sections 16, 17, 18, 37 and 64 respectively of the Administrator General's Act, 1874, before the word "Hindu" wherever it occurs, the word "Native Christian" shall be inserted.

Provided that nothing contained in this section shall affect any probate, letters of administration or certificate granted or vested under the said Act

5. Nothing contained in section 1, sub-section (4), of the Succession Certificates Act, 1889, shall be deemed to prevent the grant of a certificate to any person claiming to be entitled to the effects of a deceased Native Christian, or to any part thereof, with respect to any debt or security, by reason that a right thereto can be established by letters of administration under the Indian Succession Act, 1865

**CHARITABLE AND RELIGIOUS TRUSTS ACT.****Act XIV of 1920.***As amended by Act XLI of 1923.***An Act to provide more effectual control over the administration of Charitable and Religious Trusts.**

Whereas it is expedient to provide facilities for the obtaining of information regarding trusts created for public purposes of a charitable or religious nature, and to enable the trustees of such trusts to obtain the directions of a Court on certain matters, and to make special provision for the payment of the expenditure incurred in certain suits against the trustees of such trusts; It is hereby enacted as follows:—

1. (1) This Act may be called the Charitable and Religious Trusts Act, 1920.

(2) It extends to the whole of British India:

Provided that the Governor General in Council may, by notification in the Gazette of India, direct that this Act, or any specified part thereof, shall not extend to any specified Province or area, or to any specified trust or class of trusts.

2. In this Act, unless there is anything repugnant in the subject or context, "the Court" means the Court of the District Judge, or any other Court empowered in that behalf by the Local Government, and includes the High Court in the exercise of its ordinary original civil jurisdiction.

3. Save as hereinafter provided in this Act, any person having an interest in any express or constructive trust created or existing for a public purpose of a charitable or religious nature may apply by petition to the Court within the local limits of whose jurisdiction any substantial part of the subject-matter of the trust is situate to obtain an order embodying all or any of the following directions, namely:—

(1) directing the trustee to furnish the petitioner through the Court with particulars as to the nature and objects of the trust, and of the value, condition, management and application of the subject-matter of the trust, and of the income belonging thereto, or as to any of these matters, and

(2) directing that the accounts of the trust shall be examined and audited:

Provided that no person shall apply for any such direction in respect of accounts relating to a period more than three years prior to the date of the petition.

4. (1) The petition shall show in what way the petitioner claims to be interested in the trust, and shall specify, as far as may be, the particulars and the audit which he seeks to obtain.

(2) The petition shall be in writing and shall be signed and verified in the manner prescribed by the Code of Civil Procedure, 1908, for signing and verifying plaints.

5. (1) If the Court on receipt of a petition under section 3, after taking such evidence and making such inquiry, if any, as it may consider necessary, is of opinion that the trust to which the petition relates is a trust to which this Act applies, and that the petitioner has an interest therein, it shall fix a date for the hearing of the petition, and shall cause a copy thereof, together with notice of the date so fixed, to be served on the trustee and upon any other person to whom in its opinion notice of the petition should be given.

(2) On the date fixed for the hearing of the petition, or on any subsequent date to which the hearing may be adjourned, the Court shall proceed to hear the petitioner and the trustee, if he appears, and any other person who has appeared in consequence of the notice, or who it considers ought to be heard, and shall make such further inquiries, if any, as it thinks fit.

The trustee may and, if so required by the Court, shall at the time of the first hearing or within such time as the Court may permit present a written statement of his case. If he does present a written statement, the statement shall be signed and verified in the manner prescribed by the Code of Civil Procedure, 1908, for signing and verifying pleadings.

(3) If any person appears at the hearing of the petition and either denies the existence of the trust or denies that it is a trust to which this Act applies, and undertakes to institute within three months a suit for a declaration to that effect and for any other appropriate relief, the Court shall order a stay of the proceedings and, if such suit is so instituted, shall continue the stay until the suit is finally decided.

(4) If no such undertaking is given, or if after the expiry of the three months no such suit has been instituted, the Court shall itself decide the question.

(5) On completion of the inquiry provided for in sub section (2), the Court shall either dismiss the petition or pass thereon such other order as it thinks fit.

Provided that, where a suit has been instituted in accordance with the provisions of sub section (3), no order shall be passed by the Court which conflicts with the final decision therein.

(6) Save as provided in this section, the Court shall not try or determine any question of title between the petitioner and any person claiming title adversely to the trust.

6. If a trustee without reasonable excuse fails to comply with an order made under sub section (5) of section 5, such trustee shall, without prejudice to any other penalty or liability which he may incur under any law for the time being in force, be deemed to have committed a breach of trust affording ground for a suit under the provisions of section 92 of the Code of Civil Procedure, 1908 and any such suit may, so far as it is based on such failure, be instituted without the previous consent of the Advocate General.

7. (1) Save as hereinafter provided in this Act any trustee of an express or constructive trust created or existing for a public purpose of a charitable or religious nature may apply by petition to the Court, within the local limits of whose jurisdiction any substantial part of the subject-matter of the trust is situate, for the opinion, advice or direction of the Court on any question affecting the management or administration of the trust property, and the Court shall give its opinion, advice or direction, as the case may be, thereon.

Provided that the Court shall not be bound to give such opinion, advice or direction on any question which it considers to be a question not proper for summary disposal.

(2) The Court on a petition under sub section (1), may either give its opinion, advice or direction thereon forthwith or fix a date for the hearing of the petition, and may direct a copy thereof, together with notice of the date so fixed, to be served on such of the persons interested in the trust, or to be published for information in such manner, as it thinks fit.

(3) On any date fixed under sub section (2) or on any subsequent date to which the hearing may be adjourned, the Court, before giving any opinion, advice or direction, shall afford a reasonable opportunity of being heard to all persons appearing in connection with the petition.

(4) A trustee stating in good faith the facts of any matter relating to the trust in a petition under sub-section (1), and acting upon the opinion, advice or direction of the Court given thereon, shall be deemed, as far as his own responsibility is concerned, to have discharged his duty as such trustee in the matter in respect of which the petition was made.

8. The costs, charges and expenses of and incidental to any petition, and all proceedings in connection therewith, under the foregoing provisions of this Act shall be in the discretion of the Court, which may direct the whole or any part of any such costs, charges and expenses to be met from the property or income of the trust in respect of which the petition is

made, or to be borne and paid in such manner and by such persons as it thinks fit :

Provided that no such order shall be made against any person (other than the petitioner) who has not received notice of the petition and had a reasonable opportunity of being heard thereon.

9. No petition under the foregoing provisions of this Act in relation to any trust shall be entertained in any of following circumstances, namely :—

- (a) if a suit instituted in accordance with the provisions of section 92 of the Code of Civil Procedure, 1908, is pending in respect of the trust in question ;
- (b) if the trust property is vested in the Treasurer of Charitable Endowments, the Administrator-General, the Official Trustee, or any Society registered under the Societies Registration Act, 1860 ; or
- (c) if a scheme for the administration of the trust property has been settled or approved by any Court of competent jurisdiction, or by any other authority acting under the provisions of any enactment

10. (1) In any suit instituted under section 14 of the Religious Endowments Act, 1863, or under section 92 of the Code of Civil Procedure, 1908, the Court trying such suit may, if, on application of the plaintiff and after hearing the defendant and making such inquiry as it thinks fit, it is satisfied that such an order is necessary in the public interest, direct the defendant either to furnish security for any expenditure incurred or likely to be incurred by the plaintiff in instituting and maintaining such suit, or to deposit from any money in his hands as trustee of the trust to which the suit relates such sum as such Court considers sufficient to meet such expenditure in whole or in part.

(2) When any money has been deposited in accordance with an order made under sub-section (1), the Court may make over to the plaintiff the whole or any part of such sum for the conduct of the suit. Before making over any sum to the plaintiff, the Court shall take security from the plaintiff for the refund of the same in the event of such refund being subsequently ordered by the Court.

11. (1) The provisions of the Code of Civil Procedure, 1908, relating to—

- (a) the proof of facts by affidavit,
- (b) the enforcing of the attendance of any person and his examination on oath,
- (c) the enforcing of the production of documents, and
- (d) the issuing of commissions,

shall apply to all proceedings under this Act, and the provisions relating to the service of summonses shall apply to the service of notices thereunder.

(2) The provisions of the said Code relating to the execution of decrees, shall, so far as they are applicable, apply to the execution of orders under this Act.

12. No appeal shall lie from any order passed or against any opinion, advice or direction given under this Act.

## THE INDIAN INCOME-TAX ACT,

### Act No. XI of 1922.

*As amended by Acts XV and XXVII of 1923, Act XI of 1924 and Acts V and XVI of 1925.*

### An Act to consolidate and amend the law relating to income-tax and Super-tax.

Whereas it is expedient to consolidate and amend the law relating to Income-tax and Super-tax ; It is hereby enacted as follows :—



1. (1) This Act may be called the Indian Income-tax Act, 1922.
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also, within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those dominions.
- (3) It shall come into force on the first day of April, 1922.
- 2 In this Act, unless there is anything repugnant in the subject or context,—
  - (2) "assessee" means a person by whom Income tax is payable;
  - (3) "Assistant Commissioner" means a person appointed to be an Assistant Commissioner of Income tax under section 5,
  - (5) "Commissioner" means a person appointed to be a Commissioner of Income-tax under section 5,
  - (7) "Income tax Officer" means a person appointed to be an Income-tax Officer under section 5,
  - (8) "Magistrate" means a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act,
  - (10) "prescribed" means prescribed by rules made under this Act;
  - (11) "previous year" means—
    - (a) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have so been made up.

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee except with the consent of the Income tax Officer and upon such conditions as he may think fit, or

    - (b) in the case of any person, business or company or class of person, business or company, such period as may be determined by the Board of Inland Revenue or by such authority as the Board may authorise in this behalf.
  - (12) "principal officer," used with reference to a local authority or a company or any other public body or any association, means—
    - (a) the secretary, treasurer, manager or agent of the authority, company, body or association, or
    - (b) any person connected with the authority, company, body or association upon whom the Income tax Officer has served a notice of his intention of treating him as the principal officer thereof,
  - (13) "public servant" has the same meaning as in the Indian Penal Code,
  - (15) "total income" means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16.

## CHAPTER I.

### CHARGE OF INCOME-TAX

3. Where any Act of the Indian Legislature enacts that income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at that rate or those rates shall be charged for that year in accordance with, and subject to the provisions of, this Act in respect of all income, profits and gains of the previous year of every individual, Hindu undivided family, company, firm or other association of individuals.

4. (1) Save as hereinafter provided, this Act shall apply to all income, profits or gains, as described or comprised in section 8, from whatever source derived, accruing, or arising, or received in British India, or deemed under the provisions of this Act to accrue, or arise, or to be received in British India.

(2) Profits and gains of a business accruing or arising without British India to a person resident in British India shall, if they are received in or brought into British India, be deemed to have accrued or arisen in British India and to be profits and gains of the year in which they are so received or brought, notwithstanding the fact that they did not so accrue or arise in that year, provided that they are so received or brought in within three years of the end of the year in which they accrued or arose.

*Explanation.*—Profits or gains accruing or arising without British India shall not be deemed to be received or brought into British India within the meaning of this sub-section by reason only of the fact that they are taken into account in the balance sheet prepared in British India.

(3) This Act shall not apply to the following classes of income —

- (i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes, the income applied, or finally set apart for application, thereto
- (ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.
- (iii) The income of local authorities
- (iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies
- (v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund
- (vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit
- (vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation, which are of a casual and non-recurring nature or are not by way of addition to the remuneration of an employee

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

## CHAPTER II

### INCOME-TAX AUTHORITIES

5. (1) There shall be the following classes of Income tax authorities for the purposes of this Act, namely —

- (a) a Board of Inland Revenue,
- (b) Commissioners of Income tax,
- (c) Assistant Commissioners of Income-tax, and
- (d) Income-tax Officers

## CHAPTER III

### TAXABLE INCOME.

6. Save as otherwise provided by this Act, the following heads of income, profits and gains, shall be chargeable to income-tax in the manner hereinafter appearing, namely —

- (i) Salaries.
- (ii) Interest on securities.
- (iii) Property.
- (iv) Business.

(v) Professional earnings.

(vi) Other sources.

7. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association, or by or on behalf of any private employer:

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

*Explanation.*—The right of a person to occupy free of rent as a place of residence any premises provided by his employer is a perquisite for the purposes of this sub-section.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or of a Local Government, or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free.

Provided, further, that the income-tax payable on the interest receivable on any security of a Local Government issued income-tax free shall be payable by that Local Government.

9. (1) The tax shall be payable by an assessee under the head "Property" in respect of the *bonâ fide* annual value of property consisting of any buildings or lands appurtenant thereto of which he is the owner, other than such portions of such property as he may occupy for the purposes of his business, subject to the following allowances, namely:—

- (i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;
- (ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;
- (iii) the amount of any annual premium paid to insure the property against risk of damage or destruction;
- (iv) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;
- (v) any sums paid on account of land-revenue in respect of the property;
- (vi) in respect of collection charges, a sum not exceeding the prescribed maximum;
- (vii) in respect of vacancies, such sum as the Income-tax Officer may determine having regard to the circumstances of the case;

Provided that the aggregate of the allowances made under this sub-section shall in no case exceed the annual value.

(2) For the purposes of this section, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year:

Provided that, where the property is in the occupation of the owner for the purposes of his own residence, such sum shall, for the purposes of this

section, be deemed not to exceed ten per cent. of the total income of the owner.

11. (1) The tax shall be payable by an assessee under the head "Professional earnings" in respect of the profits or gains of any profession or vocation followed by him.

(2) Such profits or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession or vocation, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be profits or gains chargeable under this head.

12. (1) The tax shall be payable by an assessee under the head "Other sources" in respect of income, profits and gains of every kind and from every source to which this Act applies (if not included under any of the preceding heads).

(2) Such income, profits and gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making or earning such income, profits or gains, provided that no allowance shall be made on account of any personal expenses of the assessee. \*

14. (2) The tax shall not be payable by an assessee in respect of—

(a) any sum which he receives by way of dividend as a shareholder in a company where the profits or gains of the company have been assessed to income-tax; or

(b) such an amount of the profits or gains of any firm which have been assessed to income-tax as is proportionate to his share in the firm.

15. (1) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance of his own life or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, or as a contribution to any Provident Fund to which the Provident Funds Act, 1897, applies.

(3) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the proviso to sub-section (1) of section 7, exceed one-sixth of the total income of the assessee.

17. Where owing to the fact that the total income of any assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely:—

(a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(b) the amount by which his total income exceeds that sum.

## CHAPTER IV.

### DEDUCTIONS AND ASSESSMENT.

18. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads:—

- (i) "Salaries", and
- (ii) "Interest on securities."

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax on the amount payable at the rate applicable to the estimated income of the assessee under this head:

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for

the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

\*(2a.) Notwithstanding anything hereinbefore contained, for the purpose of making the deduction under sub-section (2), there shall be included in the amount payable any income chargeable under the head 'Salaries' which is payable to the assessee out of India by or on behalf of Government, and the value in rupees of such income shall be calculated at the prescribed rate of exchange.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any, made for the following year under this Act:

Provided that, if such person or such owner obtains, in accordance with the provisions of this Act, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India, or as the Board of Inland Revenue directs.

(7) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income-tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

19. In the case of income chargeable under any other head than those mentioned in sub-section (1) of section 18, and in any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

20. The principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

21. The prescribed person in the case of every Government office, and the principal officer or the prescribed person in the case of every local authority, company or other public body or association, and every private employer shall prepare, and, within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form, a return in writing showing—

(a) the name and, so far as it is known, the address, of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income chargeable under the head "Salaries" of such amount as may be prescribed;

- (b) the amount of the income so received by each such person, and the time or times at which the same was paid;
- (c) the amount deducted in respect of income-tax from the income of each such person.

22. (2) In the case of any person other a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

(4) The Income-tax Officer may serve on the principal officer of any company or on any person upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Income-tax Officer may require:

Provided that the Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

36. In the determination of the amount of tax or of a refund payable under this Act, fractions of an anna less than six pies shall be disregarded, and fractions of an anna equal to or exceeding six pies shall be regarded as one anna.

40. (5) If any assessee is in receipt of any income chargeable under the head "Salaries," the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition, and shall pay the sums so deducted to the credit of the Government of India, or as the Board of Inland Revenue directs.

## CHAPTER VII.

### REFUNDS.

48. (1) If a shareholder in a company who has received any dividend therefrom satisfies the Income-tax Officer that the rate of income-tax applicable to the profits or gains of the company at the time of the declaration of such dividend is greater than the rate applicable to his total income of the year in which such dividend was declared, he shall, on production of the certificate received by him under the provisions of section 20, be entitled to a refund on the amount of such dividend (including the amount of the tax thereon) calculated at the difference between those rates.

(2) If a member of a registered firm satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been levied on the profits or gains of the firm of that year, he shall be entitled to a refund on his share of those profits or gains calculated at the difference between those rates.

(3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount

of interest or salary from which such deduction has been made calculated at the difference between those rates.

49. (1) If any person who has paid Indian income-tax for any year on any part of his income proves to the satisfaction of the Income-tax Officer that he has paid United Kingdom income-tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained, relief under the provisions of section 27 of the Finance Act, 1920, is less than the Indian rate of tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Indian rate of tax and the rate at which he was entitled to, and obtained, relief, under that section.

Provided that the rate at which the refund is to be given shall not exceed one half of the Indian rate of tax

(2) In sub-section (1)—

- (a) the expression "Indian Income tax" means income-tax and super tax charged in accordance with the provisions of this Act,
- (b) the expression "Indian rate of tax" means the amount of the Indian income tax divided by the income on which it was charged,
- (c) the expression "United Kingdom income tax" means income-tax and super tax chargeable in accordance with the provisions of the Income tax Acts

50. No claim to any refund of income tax under this Chapter shall be allowed, unless it is made within one year from the last day of the year in which the tax was recovered

## CHAPTER X

### MISCELLANEOUS

59. (1) The Central Board of Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

(4) Rules made under this section shall be published in the Gazette of India, and shall thereupon have effect as if enacted in this Act.

## THE CANTONMENTS (HOUSE-ACCOMMODATION) ACT,

Act No. VI of 1923.

*Amended by Act X of 1925*

**An Act further to amend and to consolidate the law relating to the provision of house-accommodation for military officers in cantonments.**

Whereas it is expedient further to amend and to consolidate the law relating to the provision of house accommodation for military officers in cantonments, It is hereby enacted as follows —

## CHAPTER I

### PRELIMINARY.

1. (1) This Act may be called the Cantonments (House-Accommodation) Act, 1923.

(2) It extends to the whole of British India (inclusive of British Baluchistan) except Aden.

(3) It shall come into force on the first day of April, 1923, but it shall not become operative in any cantonment or part of a cantonment until the issue, or otherwise than in pursuance, of a notification as hereinafter provided by section 3 :

Provided that any notification made under section 3 of the Cantonments (House-Accommodation) Act, 1902, which is in force at the commencement of this Act, shall be deemed to be a notification made under section 3 of this Act.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

(g) "military officer" means a commissioned or warrant officer of His Majesty's military or air forces on military or air-force duty in a cantonment, and includes a Chaplain on duty with troops in a cantonment, and

(h) a house is said to be in a state of reasonable repair when—

(i) all floors, walls, pillars and arches are sound and all roofs sound and watertight,

(ii) all doors and windows are intact, properly painted or oiled, and provided with proper locks or bolts or other secure fastenings, and

(iii) all rooms, out-houses and other appurtenant buildings are properly colour-washed or white-washed

## CHAPTER II.

### APPLICATION OF ACT.

3. (1) The Local Government, with the previous sanction of the Governor-General in Council, may, by notification in the local official Gazette, declare this Act to be operative in any cantonment or part of a cantonment situate in the Province, other than a cantonment situate within the limits of a presidency-town.

## CHAPTER III.

### APPROPRIATION OF HOUSES.

5. Every house situate in a cantonment or part of a cantonment in respect of which a notification under sub-section (1) of section 3 is for the time being in force shall be liable to appropriation by the Government on a lease in the manner and subject to the conditions hereinafter provided.

6. (1) Where the Officer Commanding the station considers that the liability imposed by section 5 should be enforced in respect of any house, he shall serve a notice on the owner of the house requiring him to permit the house to be inspected, measured and surveyed by such person and on such day, not being less than three days from the service of the notice, and at such time as may be specified in the notice.

(2) On the day and at the time so specified, the owner shall be bound to afford all reasonable facilities to the person specified in the notice for the purpose of the inspection, measurement and survey of the house, and, if he refuses or neglects to do so, the said person may, subject to rules made under this Act, enter on the premises and do all such things as may be reasonably necessary for the said purpose.

7. (1) If, on the report of such person as aforesaid, the Officer Commanding the station is satisfied that the house is suitable for occupation by a military officer or a military mess, he may, with the previous sanction of the Officer Commanding the District, by notice—

(a) require the owner to execute a lease of the house to the Government for a specified period which shall not be less than five years ;

(b) require the existing occupier, if any, to vacate the house ; and

(c) require the owner to execute within such time as may be specified in the notice such repairs as may, in the opinion of the Officer Commanding the station be necessary for the purpose of putting the house into a state of reasonable repair.



(2) Every notice issued under sub-section (1) shall state the amount of the annual rent proposed as reasonable for the house, calculated on the assumption that the owner will carry out the required repairs, if any. It shall also contain an estimate of the cost of such repairs.

(3) The following shall be deemed to be conditions of every lease executed under sub-section (1), namely:—

(a) that the house shall, on the expiration of the lease, be re-delivered to the owner in a state of reasonable repair, and

(b) that the grounds and the garden, if any, appertaining to the house shall be maintained in the condition in which they are at the time at which the lease is executed.

5. The Officer Commanding the District shall not sanction the issue of any notice under section 7 unless he is satisfied—

(i) that the house in respect of which it is proposed to issue the notice is suitable for occupation by a military officer or a military mess, and

(ii) that there is not in the cantonment, or, if this Act is in force in a part only of the cantonment, then in that part thereof, a sufficient number of houses already available and suitable for occupation by military officers or military messes whose accommodation in the cantonment, or a part thereof, as the case may be, is in his opinion necessary or expedient.

## THE CANTONMENTS ACT,

Act No. II of 1924,

*as amended by Act VI of 1925*

**An Act to consolidate and amend the law relating to the administration of cantonments.**

Whereas it is expedient to consolidate and amend the law relating to the administration of cantonments; It is hereby enacted as follows:

### CHAPTER I

#### PRELIMINARY.

1. (1) This Act may be called the Cantonments Act, 1924.

(2) It extends to the whole of British India, including British Baluchistan.

(3) The Governor General in Council may, by notification in the Gazette of India, direct that this Act, or any provisions thereof which he may specify, shall come into force on such date as he may appoint in this behalf.

2. In this Act, unless there is anything repugnant in the subject or context,—

(i) "Assistant Health Officer" means the medical officer appointed by the Officer Commanding the District to be the Assistant Health Officer for a cantonment;

(ii) "Board" means a Cantonment Board constituted under this Act.

(iii) "brigade area" means one of the brigade areas, whether occupied by a brigade or not, into which India is for military purposes for the time being divided, and includes for all or any of the purposes of this Act any area which the Governor General in Council may, by notification in the Gazette of India, declare to be a brigade area for such purpose or purposes;

(iv) "building" means any house, hut, outhouse, shed, stable or other roofed structure, for whatever purpose or of whatever material constructed, or any part thereof, and includes a well, but does not include a tent or other portable and temporary shelter;

(v) "Cantonment Authority" means a Board or, in the case of a

- cantonment where a Board has not been constituted or has ceased to exist, the Officer Commanding the station;
- (viii) "Command" means one of the Commands into which India is for military purposes for the time being divided, and includes any area which the Governor General in Council may, by notification in the Gazette of India, declare to be a Command for all or any of the purposes of this Act;
- (ix) "Officer Commanding the station" means the military officer for the time being in command of the forces in a cantonment, or, if that officer is the Officer Commanding the District, the military officer who would be in command of those forces in the absence of the Officer Commanding the District;
- (xii) "Executive Officer" means the person appointed under this Act to be the Executive Officer of a cantonment;
- (xiv) "Health Officer" means the senior executive medical officer in military employ on duty in a cantonment;
- (xvi) "military officer" means—
- (a) a person who, being an officer within the meaning of the Army Act or the Indian Army Act, 1911, or the Air Force Act, is commissioned and in pay as an officer doing military or air force duty with His Majesty's military or air forces, or is an officer doing such duty in any arm, branch or part of those forces, or
  - (b) a person doing military or air force duty as a warrant officer with either of those forces or with any arm, branch, or part thereof, whether he is or is not an officer within the meaning of the Army Act or the Indian Army Act, 1911, or the Air Force Act
- (xxiii) "occupier" includes an owner in occupation of, or otherwise using, his own land or building;
- (xxiv) "Officer Commanding the District" means the Officer Commanding any one of the districts into which India is for military purposes for the time being divided, or any brigade area which does not form part of any such district, or any area which the Governor General in Council may, by notification in the Gazette of India, declare to be such a district for all or any of the purposes of this Act

## CHAPTER III

## CANTONMENT AUTHORITIES AND CANTONMENT BOARDS

*Cantonment Authorities*

10. (1) For every cantonment beyond the limits of a Presidency-town there shall be a Cantonment Authority and an Executive Officer

(2) Where a cantonment is situated within the limits of a Presidency town, the functions assigned to any authority by or under this Act shall, subject to the provisions of any other law for the time being in force, be discharged by such authority as the Local Government may, by notification in the local official Gazette, appoint in this behalf

14. (1) Every Board shall consist of the following members, namely:—

- (a) the Officer Commanding the station,
- (b) a Magistrate of the first class nominated by the District Magistrate,
- (c) the Health Officer,
- (d) the Executive Engineer,
- (e) such military officers not exceeding four in number as may be nominated by name by the Commanding Officer of the cantonment by order in writing.

Provided that the Officer Commanding the station may, if he thinks fit, with the sanction of the Officer Commanding the District, nominate in place of any military officer whom he is empowered to nominate under this clause any person, whether in the service of the Government or not, who is ordinarily

resident in the cantonment or in the vicinity thereof, to represent any interest or community not otherwise represented on the Board;

- (f) such number of members elected under this Act as is equal to the number of members constituted or nominated by or under clauses (b) to (e):

Provided that, in the case of any cantonment—

- (a) in which the total civil population is, according to the latest census, less than two thousand five hundred in number, or  
(b) which is situated in the North-West Frontier Province or in British Baluchistan, the Local Government may, by notification in the local official Gazette, declare that the provisions of clauses (e) and (f) shall not apply and may, with the concurrence of the Officer Commanding-in-Chief, the Command, by a like notification, nominate as members of the Board not more than three persons who are resident in the cantonment or in the vicinity thereof and who either own land or house property in the cantonment or carry on business therein.

(2) Every election or nomination of a member of a Board and every vacancy in the membership thereof shall be notified by the Local Government in the local official Gazette.

15. (1) Save as otherwise provided in this section, the term of office of a member of a Board shall be three years and shall commence from the date of the notification of his election or nomination under sub-section (2) of section 14, or from the date on which the vacancy has occurred in which he is elected or nominated, whichever date is later.

(2) The term of office of an *ex officio* member of a Board shall continue so long as he holds the office in virtue of which he is such a member.

(3) The term of office of a member elected to fill a casual vacancy shall commence from the date of election, and shall continue so long only as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

(4) An outgoing member shall, unless the Local Government otherwise directs, continue in office until the election or nomination of his successor is notified under sub-section (2) of section 14.

(5) Any outgoing member may, if qualified, be re-elected or re-nominated.

16. (1) Every person who is by virtue of his office, or who is nominated or elected to be, a member of a Board shall, before taking his seat, make at a meeting of the Board an oath or affirmation of his allegiance to the Crown in the following form, namely:—

"I, A. B., having <sup>become</sup> ~~been elected~~ a member of this Board, do solemnly <sup>been nominated</sup> ~~been elected~~

swear (or affirm) that I will be faithful and bear true allegiance to His Majesty the King, Emperor of India, his heirs and successors, and that I will faithfully discharge the duty upon which I am about to enter."

17. (1) Any nominated or elected member of a Board who wishes to resign his office may forward his resignation in writing through the President of the Board to the Officer Commanding-in-Chief, the Command, who shall forward it for orders to the Local Government.

(2) If the Local Government accepts the resignation, such acceptance shall be communicated to the Board, and thereupon the seat of the member resigning shall become vacant.

18. (1) The Officer Commanding the station shall be the President of the Board.

(2) There shall be a Vice-President of every Board elected from among the members at a meeting thereof:

Provided that, where the Board includes elected members, the Vice-

President shall be elected by those members only from among their number.

21. (1) The term of office of a Vice-President shall be—

- (a) in the case of a person who is not in the service of the Government, three years or the residue of his term of office as a member, whichever is less, or
- (b) in the case of a person in the service of the Government, the residue of the term of his office as a member.

(2) A Vice-President may resign his office by notice in writing to the President and, on the resignation being accepted by the Board, the office shall become vacant.

22. It shall be the duty of the Vice-President of every Board—

- (a) in the absence of the President and unless prevented by reasonable cause, to preside at meetings of the Board and when so presiding to exercise the authority of the President under sub-section (1) of section 22;
- (b) during the incapacity or temporary absence of the President or pending his appointment or succession, to perform any other duty and exercise any other power of the President; and
- (c) to exercise any power and perform any duty of the President which may be delegated to him under sub-section (2) of section 22.

23. (1) Where a Board is to be constituted in any cantonment, otherwise than in accordance with the proviso to subsection (1) of section 14, the Cantonment Authority shall prepare and publish an electoral roll showing the names of persons qualified to vote at elections to the Board. Such roll shall be prepared, revised and finally published in such manner and on such date in each year as the Local Government may by rule prescribe.

(2) Every person whose name appears in the final electoral roll shall, so long as the roll remains in force, be entitled to vote at an election to the Board, and no other person shall be so entitled.

(3) When a cantonment has been divided into wards, or the inhabitants into classes, the electoral roll shall be divided into separate lists for each ward or class, as the case may be.

(4) If a new electoral roll is not published in any year on the date prescribed, the Local Government may direct that the old electoral roll shall continue in operation until the new roll is published.

27. (1) The following persons shall, if not otherwise disqualified, be entitled to be enrolled as electors, namely:—

- (a) every person who in any year has, on or before such date as may be fixed by the Local Government in this behalf by notification in the local official Gazette (hereinafter in this section referred to as the aforesaid date), been assessed directly and on his own account to taxes under this Act (other than octroi, toll or terminal tax), the aggregate value whereof is not less than such amount as the Local Government may by rule prescribe, and who on the aforesaid date is not in arrears in the payment of any such tax;
- (b) every person who has for a period of not less than twelve months immediately preceding the aforesaid date resided in the cantonment and on the aforesaid date—
- (i) is the owner or the mortgagee in possession or the lessee of any building or land in the cantonment, of an annual value calculated in such manner and of not less than such amount, as the Local Government may by rule prescribe; or
- (ii) is carrying on any business in the cantonment from which he derives an annual income calculated in such manner, and of not less than such amount, as the Local Government may by rule prescribe; or
- (iii) is a graduate of any University established by law in British India; or

- (iv) is a retired or pensioned officer, whether commissioned or non-commissioned, of His Majesty's forces;
- (v) every person who has, during a period of not less than twelve months immediately preceding the aforesaid date, resided in the cantonment and has during that period been assessed to income-tax.

23. (1) Save as hereinafter provided, every person, not being a stipendiary Magistrate or a military officer or soldier, whose name is entered on the electoral roll of a cantonment shall be qualified for election as a member of the Board in that cantonment.

24. (1) The Local Government may remove from a Board any member thereof who—

- (a) has absented himself for more than three consecutive months from the meetings of the Board and is unable to explain such absence to the satisfaction of the Board;

35. (1) A member removed under clause (a) of sub-section (1) of section 24 shall, if otherwise qualified, be eligible for re-election or nomination.

37. (1) Every Board shall ordinarily hold at least one meeting in every month on such day as may be fixed, and of which notice shall be given in such manner as may be provided, by regulations made by the Board under this Chapter.

(2) The President may, whenever he thinks fit, and shall, upon a requisition in writing by not less than one-fourth of the members of the Board, convene a special meeting.

(3) Any meeting may be adjourned until the next or any subsequent day, and an adjourned meeting may be further adjourned in like manner.

38. Subject to any regulation made by the Board under this Chapter, any business may be transacted at any meeting:

Provided that no business relating to the imposition, abolition or modification of any tax shall be transacted at a meeting unless notice of the same and of the date fixed therefor has been sent to each member not less than seven days before that date.

39. (1) The quorum necessary for the transaction of business at a meeting of a Board shall be five or one-half of the number of members of the Board actually holding office at the time, whichever is the greater number.

(2) If a quorum is not present, the President shall adjourn the meeting and the business which would have been brought before the original meeting if there had been a quorum present thereat shall be brought before, and may be transacted at, an adjourned meeting, whether there is a quorum present or not.

40. In the absence of both the President and the Vice-President from any meeting, the members present shall elect one from among their own number to preside.

42. Every meeting of a Board shall be open to the public unless in any case the President, for reasons to be recorded in the minutes, otherwise directs.

## CHAPTER IV.

### SPIRITUOUS LIQUORS AND INTOXICATING DRUGS.

55. If within a cantonment, or within such limits adjoining a cantonment as the Local Government may, by notification in the local official Gazette, define, any person not subject to military or air-force law or any person subject to military or air-force law otherwise than as a military officer or a soldier knowingly barter, sell or supplies, or offers or attempts to barter, sell or supply, any spirituous liquor or intoxicating drug to or for the use of any soldier or follower or soldier's wife or minor child without the written permission of the Officer Commanding the station or of some person authorised by the Officer Commanding the station to grant such permission, he shall be punishable with fine which may extend to

one hundred rupees, or with imprisonment for a term which may extend to three months, or with both.

57. If within a cantonment, or within any limits defined under section 56,—

- (a) any person subject to military or air-force law otherwise than as a military officer or a soldier, or
- (b) the wife or servant of any such person or of a soldier, has in his or her possession, except on behalf of the Government or for the private use of a military officer, more than one quart of any spirituous liquor, other than fermented malt-liquor, without the written permission of the Officer Commanding the station or of some person authorised by the Officer Commanding the station to grant such permission, he or she shall be punishable, in the case of a first offence, with fine which may extend to fifty rupees, and in the case of a subsequent offence, with imprisonment for a term which may extend to three months, or with fine which may extend to one hundred rupees.

58. (1) Any police officer or excise officer may, without an order from a Magistrate and without a warrant, arrest any person whom he finds committing an offence under section 56 or section 57, and may seize and detain any spirituous liquor or intoxicating drug in respect of which such an offence 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 56 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 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 56 or section 57 may order the confiscation of the whole or any part of any thing seized under sub-section (1) or sub-section (2).

(4) Subject to the provisions of Chapter XLIII of the Code of Criminal Procedure, 1898, 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.

59. The foregoing provisions of this Chapter shall not apply to the sale or supply of any article in good faith for medicinal purposes by a medical practitioner, chemist or druggist authorised in this behalf by a general or special order of the Officer Commanding the station.

## CHAPTER V.

### TAXATION.

#### *Imposition of Taxation.*

60. The Local Government may, by notification in the local official Gazette, impose in any cantonment any tax which, under any enactment in force on the date of the notification, may be imposed in any municipality within the province.

61. (1) When the Local Government proposes to impose any tax under section 60, it shall, by notification in the local official Gazette, and in such other manner as is in its opinion best suited for the purpose, give notice of its intention.

(2) Every notification issued under sub-section (1) shall specify—

- (a) the tax which it is proposed to impose;
- (b) the persons or classes of persons to be made liable and the description of the property or other taxable thing or circumstance in respect of which they are to be made liable; and
- (c) the rate at which the tax is to be levied.

62. Any inhabitant of the cantonment may, within thirty days from the date of the notification under section 61, submit to the Local Govern

ment an objection in writing to all or any of the proposals framed therein, and the Local Government shall take any objection so submitted into consideration.

63. After the expiry of thirty days from the date of the notification and after considering all objections submitted thereto under section 62, the Local Government may impose the tax either in the original form or, if any such objection has been so submitted, in that form or in such modified form as it thinks fit.

64. For the purposes of this Chapter, "annual value" means—

- (a) in the case of railway stations, hotels, colleges, schools, hospitals, factories and any other buildings which a Cantonment Authority decides to assess under this clause, one-twentieth of the sum obtained by adding the estimated present cost of erecting the building to the estimated value of the land appertaining thereto, and
- (b) in the case of a building or land not assessed under clause (a), the gross annual rent for which such building (exclusive of furniture or machinery therein) or such land is actually let or, where the building or land is not let or in the opinion of the Cantonment Authority is let for a sum less than its fair letting value, might reasonably be expected to let from year to year :

Provided that, where the annual value of any building is, by reason of exceptional circumstances, in the opinion of the Cantonment Authority, excessive if calculated in the aforesaid manner, the Cantonment Authority may fix the annual value at any less amount which appears to it to be just

65. (1) Save as otherwise expressly provided in the notification imposing the tax, every tax on the annual value of buildings or lands or of both shall be leviable primarily upon the actual occupier of the property upon which the said tax is assessed, if he is the owner of the buildings or lands or holds them on a building or other lease from the Secretary of State in Council or from the Cantonment Authority or on a building lease from any person.

(2) In any other case, the tax shall be primarily leviable as follows, namely:—

- (a) if the property is let, upon the lessor,
- (b) if the property is sub-let, upon the superior lessor,
- (c) if the property is unlet, upon the person in whom the right to let the same vests.

(3) On failure to recover any sum due on account of such tax from the person primarily liable, there may be recovered from the occupier of any part of the buildings or lands in respect of which the tax is due such portion of the sum due as bears to the whole amount due the same ratio which the rent annually payable by such occupier bears to the aggregate amount of rent so payable in respect of the whole of the said buildings or lands, or to the aggregate amount of the letting value thereof, if any, stated in the authenticated assessment list.

(4) An occupier who makes any payment for which he is not primarily liable under this section shall, in the absence of any contract to the contrary, be entitled to be reimbursed by the person primarily liable for the payment, and, if so entitled, may deduct the amount so paid from the amount of any rent from time to time becoming due from him to such person.

81. Every person bringing or receiving any goods, vehicles or animals within the limits of any cantonment in which octroi or terminal tax or toll is leviable, shall, when so required by an officer duly authorised by the Cantonment Authority in this behalf, so far as may be necessary for ascertaining the amount of tax chargeable—

- (a) permit that officer to inspect, examine or weigh such goods, vehicles or animals; and
- (b) communicate to that officer any information, and exhibit to him

any bill, invoice or document of a like nature, when such person may possess relating to such goods, vehicles or animals.

88. Save as otherwise expressly provided under this Act, any tax imposed under the provisions of this Act shall be payable on such dates and in such instalments, if any, as the Cantonment Authority may, by public notice, direct.

89. (1) When any tax has become due, the Executive Officer shall cause to be presented to the person liable for the payment thereof a bill for the amount due.

(2) Every such bill shall specify the particulars of the tax and the period for which the charge is made.

90. (1) If the amount of the tax for which any bill has been presented is not paid to the Cantonment Authority within thirty days from the presentation thereof, the Executive Officer may cause to be served upon the person liable for the payment of the same a notice of demand in the form set forth in Schedule I.

(2) For every notice of demand which the Executive Officer causes to be served on any person under this section, a fee of such amount, not exceeding one rupee, as shall in each case be fixed by the Executive Officer, shall be payable by the said person and shall be included in the costs of recovery.

91. (1) If the Executive Officer has reason to believe that any person from whom any sum is due on account of any tax is about to remove from the cantonment, he may direct the immediate payment by such person of the sum so due or about to become due, and cause a bill for the same to be served on such person.

(2) If, on the service of such bill, such person does not forthwith pay the sum so due or about to become due, the amount shall be leviable by distress and sale in the manner hereinbefore provided in this Chapter, except that it shall not be necessary to serve upon the defaulter any notice of demand and the warrant for distress and sale may be issued and executed without any delay.

92. Every Cantonment Authority shall be deemed to be a Municipal Committee for the purposes of the Municipal Taxation Act, 1881.

93. A Cantonment Authority may make special provision for the cleansing of any factory, hotel, club or group of buildings or lands used for any one purpose and under one management, and may fix a special rate and the dates and other conditions for periodical payment thereof, which shall be determined by a written agreement with the person liable for the payment of the conservancy or scavenging tax in respect of such factory, hotel, club or group of buildings or lands.

Provided that, in fixing the amount, proper regard shall be had to the probable cost to the Cantonment Authority of the services to be rendered.

94. (1) When, in pursuance of section 93, a Cantonment Authority has fixed a special rate for the cleansing of any factory, hotel, club or group of buildings or lands, such premises shall be exempted from the payment of any conservancy or scavenging tax imposed in the cantonment.

(2) The following buildings and lands shall be exempt from any tax on property, namely,—

- (a) places set apart for public worship and either actually so used or used for no other purpose;
- (b) buildings used for educational purposes and public libraries, play grounds and dharmshalas which are open to the public and from which no income is derived;
- (c) hospitals and dispensaries maintained wholly by charitable contributions;
- (d) burning and burial grounds, not being the property of Government or a Cantonment Authority, which are controlled under the provisions of this Act;
- (e) buildings or lands, vested in a Cantonment Authority; and



- (f) any buildings or lands, used or acquired for the public service or for any public purpose, which are the property of, or in the occupation of, the Government.

100. A Cantonment Authority may exempt, for a period not exceeding one year at a time from the payment of any tax or any portion of a tax imposed under this Act, any person who is in its opinion by reason of poverty unable to pay the same.

101. (1) A Cantonment Authority may, with the previous sanction of the Officer Commanding the District, allow any person to compound for any tax.

(2) Every sum due by reason of the composition of a tax under sub-section (1) shall be recoverable as if it were a tax.

103. (1) The Executive Officer may, by written notice, call upon any inhabitant of the cantonment to furnish such information as may be necessary for the purpose of ascertaining—

(a) whether such inhabitant is liable to pay any tax imposed under this Act;

(b) at what amount he should be assessed; or

(c) the annual value of the building or land which he occupies and the name and address of the owner or lessee thereof.

(2) If any person, when called upon under sub-section (1) to furnish information, neglects to furnish it or furnishes information which is not true to the best of his knowledge or belief, he shall be punishable with fine which may extend to one hundred rupees.

## CHAPTER IX.

### PUBLIC SAFETY AND SUPPRESSION OF NUISANCES.

#### *General Nuisances.*

118. (1) Whoever—

(a) in any street or other public place within a cantonment,—

(i) is drunk and disorderly or drunk and incapable of taking care of himself; or

(ii) uses any threatening, abusive or insulting words, or behaves in a threatening or insulting manner with intent to provoke a breach of the peace, or whereby a breach of the peace is likely to be occasioned; or

(iii) exposes himself, or wilfully or indecently exposes his person; or

(iv) loiters, or begs importunately, for alms; or

(v) exposes or exhibits, with the object of exciting charity, any deformity or disease or any offensive sore or wound; or

(vi) carries meat exposed to public view; or

(vii) is found gaming; or

(viii) pickets animals, or collects carts; or

(ix) being engaged in the removal of night-soil or other offensive matter or rubbish, wilfully or negligently permits any portion thereof to spill or fall, or neglects to sweep away or otherwise effectually to remove any portion thereof which may spill or fall in such street or place; or

(x) without proper authority affixes upon any building, monument, post, wall, fence, tree or other thing, any bill, notice or other document; or

(xi) without proper authority defaces or writes upon or otherwise marks any building, monument, post, wall, fence, tree or other thing; or

(xii) without proper authority removes, destroys, defaces or otherwise obliterates any notice or other document put up or exhibited under this Act; or

(xiii) without proper authority displaces, damages, or makes any alteration in, or otherwise interferes with, the pavement, gutter, stormwater-drain, flags or other materials of any such street, or any lamp, bracket, direction-post, hydrant or water-

- pipe maintained by the Cantonment Authority in any such street or public place, or extinguishes a public light; or
- (xiv) carries any corpse not decently covered or without taking due precautions to prevent risk of infection or injury to the public health or annoyance to passers by or to persons dwelling in the neighbourhood; or
  - (xv) carries night-soil or other offensive matter or rubbish at any hour prohibited by the Cantonment Authority by public notice, or in any pattern of cart or receptacle which has not been approved for the purpose by the Cantonment Authority, or fails to close such cart or receptacle when in use; or
  - (b) carries night-soil or other offensive matter or rubbish along any route in contravention of any prohibition made in this behalf by the Cantonment Authority by public notice; or
  - (c) deposits, or causes or permits to be deposited, earth or materials of any description, or any offensive matter or rubbish, in any place not intended for the purpose in any street or other public place or waste or unoccupied land under the management of the Cantonment Authority; or
  - (d) having charge of a corpse fails to bury, burn or otherwise lawfully dispose of the same within twenty-four hours after death; or
  - (e) makes any grave or buries or burns any corpse in any place not set apart for such purpose; or
  - (f) keeps or uses, or knowingly permits to be kept or used, any place as a common gaming house, or assists in conducting the business of any common gaming house; or
  - (g) at any time or place at which the same has been prohibited by the Cantonment Authority by public or special notice, beats a drum or tom-tom, or blows a horn or trumpet, or beats any utensil, or sounds any brass or other instrument, or plays any music; or
  - (h) disturbs the public peace or order by singing, screaming or shouting; or
  - (i) lets loose any animal so as to cause, or negligently allows any animal to cause, injury, danger, alarm or annoyance to any person; or
  - (j) being the occupier of any building or land in or upon which an animal dies, neglects within three hours of the death of the animal, or, if the death occurs at night, within three hours after sunrise, either—
    - (i) to report the occurrence to the Executive Officer or to an officer, if any, appointed by him in this behalf with a view to securing the removal and disposal of the carcass by the public conservancy establishment, or
    - (ii) to remove and dispose of the carcass in accordance with any general directions given by the Cantonment Authority by public notice or any special directions given by the Executive Officer on receipt of such report as aforesaid; or
  - (k) save with the written permission of the Cantonment Authority and in such manner as it may authorise, stores or uses night-soil, manure, rubbish or any other substance emitting an offensive smell; or
  - (l) uses or permits to be used as a latrine any place not intended for that purpose;

shall be punishable with fine which may extend to fifty rupees.

(2) Whoever does not take reasonable means to prevent any child under the age of twelve years being in his charge from easing himself in any street or other public place within the cantonment shall be punishable with fine which may extend to twenty-five rupees.

(3) The owner or keeper of any animal found picketed or straying without a keeper in a street or other public place in a cantonment shall be punishable with fine which may extend to twenty rupees.

(4) Any animal found picketed as aforesaid may be removed by any officer or servant of the Cantonment Authority or by any police officer to a pound as if the animal had been found straying.

*Dogs.*

113. (1) A Cantonment Authority may make bye-laws to provide for the registration of all dogs kept within the cantonment.

(2) Such bye-laws shall—

- (a) require the registration, by the Officer Commanding each military unit, of all dogs kept in the lines occupied by that unit;
- (b) require that every registered dog shall wear a collar to which shall be attached a metal token to be issued by the registration authority, and fix the fee payable for the issue thereof;
- (c) require that any dog which has not been registered or which is not wearing such token shall, if found in public place, be detained at a place set apart for the purpose; and
- (d) fix the fee which shall be charged for such detention and provide that any such dog shall be liable to be destroyed or otherwise disposed of unless it is claimed and the fee in respect thereof is paid within one week;

and may provide for such other matters as the Cantonment Authority thinks fit.

(3) A Cantonment Authority may—

- (a) cause to be destroyed, or to be confined for such period as that Authority may direct, any dog or other animal which is, or is reasonably suspected to be, suffering from rabies, or which has been bitten by any dog or other animal suffering or suspected to be suffering from rabies;
- (b) by public notice direct that, after such date as may be specified in the notice, dogs which are without collars or without marks distinguishing them as private property and are found straying on the streets or beyond the enclosures of the houses of their owners, if any, may be destroyed, and cause them to be destroyed accordingly.
- (4) No damages shall be payable in respect of any dog or other animal destroyed or otherwise disposed of under this section.

(5) Whoever, being the owner or person in charge of any dog, neglects to restrain it so that it shall not be at large in any street without being muzzled and without being secured by a chain lead in any case in which—

- (a) he knows that the dog is likely to annoy or intimidate any person, or
- (b) the Cantonment Authority has, by public notice during the prevalence of rabies, directed that dogs shall not be at large without muzzles and chain leads,

shall be punishable with fine which may extend to one hundred rupees.

(6) Whoever in a cantonment—

- (a) allows any ferocious dog which belongs to him or is in his charge to be at large without being muzzled, or
- (b) sets on or urges any dog or other animal to attack, worry or intimidate any person, or
- (c) knowing or having reason to believe that any dog or animal belonging to him or in his charge has been bitten by an animal suffering or reasonably suspected to be suffering from rabies, neglects to give immediate information of the fact to the Executive Officer or gives information which is false,

shall be punishable with fine which may extend to two hundred rupees.

*Traffic.*

120. Whoever in driving, leading or propelling a vehicle along a street fails, except in a case of actual necessity,—

- (a) to keep to the left, when passing a vehicle coming from the opposite direction, or
- (b) to keep to the right when passing a vehicle going in the same direction as himself,

shall be punishable with fine which may extend to fifty rupees.

125. Whoever in a cantonment discharges any fire-arm or lets off fireworks or fire-balloons, or engages in any game in such manner as to cause

or to be likely to cause danger to persons passing by or dwelling or working in the neighbourhood or risk of injury to property shall be liable to fine which may extend to fifty rupees.

## CHAPTER X.

### SANITATION AND THE PREVENTION AND TREATMENT OF DISEASE.

133. The Executive Officer of any cantonment may, by notice in writing,—

- (a) require any person having the control whether as owner, lessee or occupier of any land or building in the cantonment—
  - (i) to close any cesspool appertaining to the land or building which is, in the opinion of the Executive Officer, a nuisance, or
  - (ii) to keep in a clean condition, in such manner as may be prescribed by the notice, any receptacle for filth or sewage accumulating on the land or in the building, or
  - (iii) to prevent the water of any private latrine, urinal, sink or bathroom, or any other offensive matter, from soaking, draining or flowing, or being put, from the land or building upon any street or other public place, or into any water-course or into any drain not intended for the purpose; or
  - (iv) to collect and deposit for removal by the conservancy establishment of the Cantonment Authority, within such time and in such receptacle or place, situate at not more than one hundred feet from the nearest boundary of the premises, as may be specified in the notice, any offensive matter or rubbish which such person has allowed to accumulate or remain under, in or on such building or land; or
- (b) require any person to desist from making or altering any drain leading into a public drain; or
- (c) require any person having the control of a drain in the cantonment to cleanse, purify, repair or alter the same, or otherwise put it in good order, within such time as may be specified in the notice.

134. (1) Where any well, tank, cistern, reservoir, receptacle, or other place in the cantonment where water is stored or accumulates, whether within any private enclosure or not, is in such a condition as to create a nuisance or, in the opinion of the Health Officer, or the Assistant Health Officer, is or is likely to be a breeding place for mosquitoes, the Cantonment Authority may, by notice in writing, require the owner, lessee or occupier thereof within such period as may be specified in the notice, to fill up or cover the well, cistern, reservoir or receptacle, or to fill up the tank, or to drain off or remove the water, as the case may be.

(2) The Cantonment Authority may, if it thinks fit, with the previous sanction of the Officer Commanding the District, meet the whole or any portion of the expenses incurred in complying with a requisition under sub-section (1).

137. A Cantonment Authority may, by notice in writing,—

- (a) require the owner or other person having the control of any private latrine or urinal in the cantonment not to put the same to public use; or
- (b) where any plan for the construction of private latrines or urinals has been approved by the Cantonment Authority, and copies thereof may be obtained free of charge on application,—
  - (i) require any person repairing or constructing any private latrine or urinal not to allow the same to be used until it has been inspected by or under the direction of the Health Officer and approved by him as conforming with such plan; or
  - (ii) require any person having control of any private latrine or urinal to re-build or alter the same in accordance with such plan; or
- (c) require the owner or other person having the control of any such private latrine or urinal which, in the opinion of the Cantonment

Authority, constitutes a nuisance, to remove the latrine or urinal; or

- (d) require any person having the control whether as owner, lessee or occupier of any land or building in the cantonment—
  - (i) to have any latrines provided for the same shut out by a sufficient roof and wall or fence from the view of persons passing by or dwelling in the neighbourhood, or
  - (ii) to cleanse in such manner as the Cantonment Authority may specify in the notice any latrine or urinal belonging to the land or building;
- (e) require any person being the owner and having the control of any drain in the cantonment to provide, within ten days from the service of the notice, such covering as may be specified in the notice.

**143.** A Cantonment Authority may, by notice in writing, require the owner, lessee, or occupier of any land in the cantonment to clear away and remove any thick or noxious vegetation or undergrowth which appears to it to be injurious to health or offensive to persons residing in the neighbourhood.

**145.** Power to call for information regarding burial and burning grounds

**146.** Permission for use of new burial or burning ground.

**147.** Power to require closing of burial or burning ground.

**148.** The provisions of sections 145, 146 and 147 shall not apply in the case of any burial ground which is for the time being managed by or on behalf of the Government.

**149.** A Cantonment Authority may, by public notice, prescribe routes in the cantonment by which alone corpses may be removed to burial or burning grounds.

**150.** Whoever, being in charge of, or in attendance, whether as a medical practitioner or otherwise, upon any person in a cantonment whom he knows or has reason to believe to be suffering from a contagious or infectious disease, or being the owner, lessee or occupier of any building in a cantonment in which he knows that any such person is so suffering, shall, if he fails to give information, or if he gives false information, to the Cantonment Authority respecting the existence of such disease, be punishable with fine which may extend to one hundred rupees.

Provided that no person shall be punishable under this section for failure to give information if he had reasonable cause to believe that the information had already been duly given;

Provided further, that this section shall not apply in the case of venereal diseases where the person suffering therefrom is under specific and adequate medical treatment and is, by reason of his habits and conditions of life and residence unlikely to spread the disease.

## CHAPTER XI.

### CONTROL OVER BUILDINGS, STREETS, BOUNDARIES, TREES, ETC.

**179.** (1) Whoever intends to erect or re-erect any building in a cantonment shall give notice in writing of his intention to the Cantonment Authority.

**185.** (1) Where in the opinion of a Cantonment Authority, the felling of any tree of mature growth standing in a private enclosure in the cantonment is necessary for any reason, the Cantonment Authority may, by notice in writing, require the owner, lessee or occupier of the land to fell the tree within such time as may be specified in the notice.

(2) A Cantonment Authority may—

- (a) cause to be lopped or trimmed any tree standing on land in the cantonment which belongs to the Government; or
- (b) by public notice require all owners, lessees or occupiers of land in the cantonment, or by notice in writing require the owner, lessee or occupier

of any such land, to lop or trim, in such manner as may be specified in the notice, all or any trees standing on such land or to remove any dead trees from such land.

## CHAPTER XIV.

## REMOVAL AND EXCLUSION FROM CANTONMENTS AND SUPPRESSION OF SEXUAL IMMORALITY

**235.** The Officer Commanding the station may, on receiving information that any building in the cantonment is used as a brothel or for purposes of prostitution, by order in writing setting forth the substance of the information received, summon the owner, lessee, tenant or occupier of the building to appear before him either in person or by an authorised agent, and, if the Officer Commanding the station is then satisfied as to the truth of the information, he may, by order in writing, direct the owner lessee, tenant or occupier, as the case may be, to discontinue such use of the building within such period as may be specified in the order

**236.** (1) Whoever in a cantonment loiters for the purpose of prostitution or importunes any person to the commission of sexual immorality, shall be punishable with imprisonment which may extend to one month, or with fine which may extend to two hundred rupees

(2) No prosecution for an offence under this section shall be instituted except on the complaint of the person importuned, or of a military officer in whose presence the offence was committed, or of a member of the Military or Air Force Police, being employed in the cantonment and authorised in this behalf by the Officer Commanding the station in whose presence the offence was committed, or of a police officer not below the rank of a sub-inspector who is employed in the cantonment and authorised in this behalf by the Officer Commanding the station

**237.** If the Officer Commanding the station is, after such inquiry as he thinks necessary, satisfied that any person residing in or frequenting the cantonment is a prostitute or has been convicted of an offence under section 236, or of the abetment of such an offence, he may cause to be served on such person an order in writing requiring such person to remove from the cantonment within such time as may be specified in the order, and prohibiting such person from re-entering it without the permission in writing of the Officer Commanding the station

**238.** (1) A Magistrate of the first class, having jurisdiction in a cantonment, on receiving information that any person residing in or frequenting the cantonment —

- (a) is a disorderly person who has been convicted more than once of gaming or who keeps or frequents a common gaming house, a disorderly drinking shop or a disorderly house of any other description, or
- (b) has been convicted more than once either within the cantonment or elsewhere of an offence punishable under Chapter XVII of the Indian Penal Code, or
- (c) has been convicted, either within the cantonment or elsewhere, of any offence punishable under section 156 of the Army Act, or
- (d) has been ordered under Chapter VIII of the Code of Criminal Procedure, 1898, either within the cantonment or elsewhere, to execute a bond for his good behaviour

may record in writing the substance of the information received, and may issue a summons to such person requiring such person to appear and show cause why he should not be required to remove from the cantonment and be prohibited from re-entering it

(2) Every summons issued under sub section (1) shall be accompanied by a copy of the record aforesaid, and the copy shall be served along with the summons on the person against whom the summons is issued

(3) The Magistrate shall, when the person so summoned appears before him, proceed to inquire into the truth of the information received and take such further evidence as he thinks fit, and if, upon such inquiry, it appears to him that such person is a person of any kind described in sub-

section (1) and that it is necessary for the maintenance of good order in the cantonment that such person should be required to remove therefrom and be prohibited from re-entering the cantonment, the Magistrate shall report the matter to the Officer Commanding the station and, if the Officer Commanding the station so directs, shall cause to be served on such person an order in writing requiring him to remove from the cantonment within such time as may be specified in the order and prohibiting him from re-entering it without the permission in writing of the Officer Commanding the station.

**239.** (1) If any person in a cantonment causes or attempts to cause or does any act which he knows is likely to cause disloyalty, disaffection or breaches of discipline amongst any portion of His Majesty's forces or is a person who, the Officer Commanding the station has reason to believe, is likely to do any such act, the Officer Commanding the station may make an order in writing setting forth the reasons for the making of the same and requiring such person to remove from the cantonment within such time as may be specified in the order and prohibiting him from re-entering it without the permission in writing of the Officer Commanding the station.

Provided that no order shall be made under this section against any person unless he has had a reasonable opportunity of being informed of the grounds on which it is proposed to make the order and of showing cause why the order should not be made.

(2) Every order made under sub-section (1) shall be sent to the Superintendent of Police of the district, who shall cause a copy thereof to be served on the person concerned.

(3) Upon the making of any order under sub-section (1) the Officer Commanding the station shall forthwith send a copy of the same to the Local Government.

(4) The Local Government may, of its own motion, and shall, on application made to it in this behalf within one month of the date of the order by the person against whom the order has been made, call upon the District Magistrate to make, after such inquiry as the Local Government may prescribe, a report regarding the justice of the order and the necessity therefor. At every such inquiry the person against whom the order has been made shall be given an opportunity of being heard in his own defence.

(5) The Local Government may, at any time after the receipt of a copy of an order sent under sub-section (3) or, where a report has been called for under sub-section (4), on receipt of that report, if it is of opinion that the order should be varied or rescinded, refer the case to the Governor General in Council, who shall pass such orders thereon as he thinks fit.

(6) Any person who has been excluded from a cantonment by an order made under this section may, at any time after the expiry of one month from the date thereof, apply to the Officer Commanding-in-Chief, the Command, for the rescission of the same and, on such application being made, the said Officer may, after making such inquiry, if any, as he thinks necessary, either reject the application or rescind the order.

**240. Whoever—**

(a) fails to comply with an order issued under this Chapter within the period specified therein, or, whilst an order prohibiting him from re-entering a cantonment without permission is in force re-enters the cantonment without such permission, or

(b) knowing that any person has, under this Chapter been required to remove from the cantonment and has not obtained the requisite permission to re-enter it, harbours or conceals such person in the cantonment,

shall be punishable with fine which may extend to two hundred rupees, and, in the case of a continuing offence, with an additional fine which may extend to twenty rupees for every day after the first during which he has persisted in the offence.

## THE INDIAN FINANCE ACT,

## Act XIII of 1925.

*An Act to fix rates of income-tax.*

Whereas it is expedient to fix rates of income-tax; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Finance Act, 1925

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

7. (1) Income-tax for the year beginning on the first day of April, 1925, shall be charged at the rates specified in Part I of the Third Schedule.

(3) For the purposes of the Third Schedule, "total income" means total income as determined, for the purposes of income-tax or super tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922

## SCHEDULE III

[See section 7]

## PART I.

*\* Rates of income-tax.*

|  | Rate                                 |
|--|--------------------------------------|
| A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company :— |                                      |
| (1) When the total income is less than Rs 2,000  | <i>Nil.</i>                          |
| (2) When the total income is Rs 2,000 or upwards but is less than 5,000 .. ..  | Five pies in the rupee               |
| (3) When the total income is Rs 5,000 or upwards, but is less than Rs 10,000 .. ..   | Six pies in the rupee.               |
| (4) When the total income is Rs 10,000 or upwards, but is less than Rs 20,000 .. ..  | Nine pies in the rupee.              |
| (5) When the total income is Rs 20,000 or upwards, but is less than Rs 30,000 .. ..  | One anna in the rupee.               |
| (6) When the total income is Rs 30,000 or upwards, but is less than Rs 40,000 .. ..  | One anna and three pies in the rupee |
| (7) When the total income is Rs 40,000 or upwards .. ..  | One anna and six pies in the rupee.  |
| B. In the case of every company and registered firm, whatever its total income .. ..   | One anna and six pies in the rupee.  |

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\* The Income-tax Ready Reckoner, can be obtained for Re. 1 from the G. of I. Central Book Depot, 8 Hastings Street, Calcutta. **En.**



## CHAPTER VIII.

# THE ECCLESIASTICAL RULES.

### DEPARTMENT OF EDUCATION.

NOTIFICATION No. 312, dated Simla, the 10th May, 1913.

The rules providing (I) for the care and use of Government cemeteries throughout India, except those in the presidency town of the diocese of Calcutta and the presidency town of the diocese of Bombay; (II) for the levy and expenditure of fees, on graves and monuments in cemeteries and churches throughout India; (III) for the levy of other ecclesiastical fees throughout India; (IV) for the erection, repairs and endowment of monuments in Government cemeteries throughout India, except in the town and suburbs of Calcutta; (V) for the regulation of grants for the building of churches; the supply of church furniture; and for the payment of compensation for accommodation provided for soldiers in churches neither belonging to nor rented by Government, have been revised and consolidated and are published for general information and guidance:—

#### PART I.

##### RULES FOR THE CARE AND USE OF GOVERNMENT CEMETERIES THROUGHOUT INDIA, EXCEPT THOSE IN THE PRESIDENCY TOWN OF THE DIOCESE OF CALCUTTA AND THE PRE- SIDENCY TOWN OF THE DIOCESE OF BOMBAY.

**Charge of the Cemetery.**—Rule 1. (1) The resident chaplain of a station has charge of the general cemetery, and frames an estimate of the expenditure connected therewith in accordance with the directions contained in paragraph 1 of the Home Department Resolution \* Nos. 6—370-382, dated 8th November 1876.

(2) The term “resident chaplain” includes a clergyman of the Additional Clergy Society so far as concerns the stations to which he stands appointed, or other Clergyman of the Church of England placed in charge by the Bishop.

(3) Where there are lay trustees or a church committee they will have the same powers and responsibilities in regard to the cemetery as in regard to the church. At stations where there are no trustees or committee, if there is no resident chaplain or during the temporary absence of the chaplain, the charge of the cemetery vests in the chief magistrate on the spot, or the senior military officer if the cemetery is attached to a military cantonment.

(4) At out-stations where there is a church committee the charge of the cemetery will vest in the senior member of the committee, provided that, if the station does not contain a church which is the property of the Government, the appointment of the senior member of the committee to hold charge of the cemetery will be subject to the approval of the Bishop or Archdeacon who may, if he consider it advisable, appoint some other person to the charge. At out-stations where there is no church committee the charge of the cemetery will vest in such person as may be nominated thereto from time to time by the Magistrate or Deputy Commissioner of the district, but subject to the control of such Magistrate or Deputy Commissioner.

(5) All projects for original works in connection with cemeteries attached to Government churches in civil stations and cemeteries in Imperial provinces without provincial settlements whether attached to Govern-

ment churches or not, which require the administrative sanction of the Government of India should be submitted by the ecclesiastical authorities to the local Government, which after examining them will transmit them, with any remarks that it may desire to offer, to the Government of India in the Department of Education for consideration. All proposals relating to the construction or alteration of cemeteries attached to Government churches in cantonments and of other cemeteries in charge of the Military Works Services whether attached to Government churches or not should be submitted by the ecclesiastical authorities to the General Officer Commanding the Division or Independent Brigade within whose jurisdiction the cantonment is situated, who will forward them to the Director General of Military Works when the cost of the work is less than Rs. 2,500 and to the Quartermaster-General in India when the cost exceeds Rs. 2,500. The Director-General will submit proposals forwarded to him direct to the Department of Education after consulting the Quartermaster-General unofficially. In the cases of the larger cost the Quartermaster-General after satisfying himself of the necessity for the work proposed will, when the work is to be carried out by the Military Works Services, request the Director-General of Military Works to submit the proposals, together with approximate estimates of their cost and the reports of the local military officers, for the consideration of the Department of Education. When the work is to be carried out by the Public Works Department, the Quartermaster-General will request the General Officer Commanding concerned to forward the proposals to the local Government which, after examination, will transmit them, with any remarks it may desire to offer, to the Government of India in the Department of Education for consideration. Proposals in connection with cemeteries attached to Government churches in railway colonies should be submitted by the managers or agents of the railways concerned to the Railway Board for consideration. Projects for original works in connection with cemeteries not attached to Government churches the charges for which will be debitable to Provincial revenues should be dealt with under the orders of the local Government concerned. Local Governments and Administrations including the Director-General of Military Works Services may, however, sanction works in cemeteries attached to churches, and in cemeteries the expenditure on which is Imperial, up to a limit of Rs. 1,500 at one time when the works are administered under these rules.

**Rule 2.** Each cemetery is allowed a mah chaukidar or chaukidars in accordance with the scale prescribed in paragraph 2 of the Home Department Resolution \* Nos. 6—370-382, dated 9th November, 1876. These chaukidars are paid by Government through the resident chaplain, by whom they are appointed and dismissed. In stations where there is no resident chaplain the chaukidars are paid, appointed and dismissed by the other officers named in rule I. House accommodation for cemetery chaukidars may be provided at the cost of the State.

**Rule 3.** Every reasonable effort should be made by the resident chaplain or other officer in charge under rule I, not only to keep the cemetery in decent order, but to preserve its character as the resting-place of the remains of departed friends by providing for the necessary repairs and by planting the ground with suitable trees.

**NOTE.**—Expenditure under this rule will be met in the manner indicated in paragraph I of the Home Department Resolution \* Nos. 6—370-382, dated 9th November, 1876.

**Rule 4.** The chaukidar will keep the key of the cemetery under the direction of the officer in charge.

**Rule 5.** The officer who has charge of the cemetery under the operation of rule I will perform all the duties assigned to the chaplain by rules 7, 8, 9, 10, 11, and 12, with the exception of the approval of designs of tombstones and of inscriptions to be cut on them. In the case of a tombstone in that part of the cemetery which is reserved for the Church of England the proposed design and inscription must be forwarded to the resident or vill-

ting chaplain, or if there be none, to the Archdeacon, no action being taken to erect the monument till his sanction has been obtained. In all other cases the design and inscription must be approved by the minister of the particular denomination to which the deceased belonged. Should there be no resident or visiting minister of that denomination, the inscription and design must be approved by the senior minister belonging to it in the province, or, if there be none then by the local Government or Administration. Should a design or inscription be disapproved, it may be referred, if those who are interested desire this, through the ecclesiastical superior of the denomination concerned, to the local Government or Administration for decision. (*Vide* rules 14 to 20 and Part IV of these rules.)

**Persons who may Conduct Interments.**—Rule 6.—(1) The chaplain will bury Christians of all denominations whose friends desire his services, as laid down in the orders of the Government of India in the Home Department, No. 159, dated the 6th June 1877, using always the service of the Church of England and the consecrated portion of the cemetery.

(2) A portion of every cemetery will be set apart by the orders of Government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according to the ritual of either the Church of England or of the Church of Rome, or who cannot legally be so interred.

(3) The unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the cemetery, but simply divided off by a pathway, and they must be added to the existing cemetery or reserved from it. If the existing cemetery be large enough for the wants of the whole Christian community, such portions will be reserved without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England such portions will be added. The whole cemetery thus divided is to be surrounded by a wall to have but one gate of entrance, and to be under the care of the officer specified in rule 1.

(4) If in the absence of a Jewish burial ground it is proposed to use the Government cemetery, a Jewish Soldier may be buried in the unconsecrated portion of the cemetery, the officer or persons in charge of the cemetery, *viz.*, the resident chaplain or others persons referred to in Rule 1 (3) and (4), being duly informed.

**Rule 7.**—(1) Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations, who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given by the chaplain or minister of the denomination to which the deceased belonged or, in his absence from the station, by the friends of the deceased, to the chaplain in charge of the burial ground, or, in the absence of the chaplain, to the officer who may be in current charge. The chaplain or officer in current charge of the cemetery should, on receipt of the notice, give the conducting chaplain or minister, or, in his absence, the friends of the deceased, a certificate as to the hour when the funeral may take place. The period herein prescribed may, for special reasons, be shortened, with the permission of the chaplain or officer in charge of the cemetery. Such chaplain or officer will, if he thinks the circumstances of the case demand it, bring the facts to the notice of the local magisterial authorities in time to admit of an order stopping the burial being passed if necessary.

**Notes.**—The provisions laid down in this rule apply only to civil funerals. Military funerals are regulated by the orders laid down in Army form A 27.\*

(2) In the cases in which the deceased was in the military or naval employment of Government and the death occurred in a military station

\* This form can be seen at any British Station Hospital. Ed.

it is the duty of the officer commanding the corps or head of the department concerned to inform the minister of the denomination to which the deceased belonged, of the hour at which the funeral may be expected at the cemetery. This report is to be in addition to that required by Rule 7 (1).

(3) A certificate of burial drawn up according to the required form must be sent to the chaplain or the Registrar of births, deaths and marriages, to be entered in the register kept up by him. The officer commanding the station or regiment or the local head of the department with which the deceased was connected is responsible for the submission of the certificate.

**Rule 8.—**(1) No burial can, as a general rule, take place in that part of a Government cemetery, which has been set apart for the use of members of the Church of England unless the service prescribed by that Church is read by the chaplain, if there be one, or, in his absence, by the layman who officiates at the funeral. But a person may be interred in the other portions of a Government cemetery with or without the use of any services of religion.

(2) Where in that part of a Government cemetery which has been set apart for the use of members of the Church of England there is a family vault or grave, or a reserved plot of ground purchased by a member of the family, or a masonry grave prepared in immediate contiguity to such family vault or grave or reserved plot, any deceased members of a family may, if the relative, friend, or legal representative having charge of the funeral arrangements shall so desire, be interred in such family vault, grave, or reserved plot without the performance of the service for the burial of the dead according to the rites of the Church of England.

(3) The burial may take place at the option of the person having charge of the same either without any religious service or with such Christian and orderly religious service at the grave as such person shall think fit, and any person or persons who shall be thereunto invited, or be authorised by the person having charge of such burial, may conduct such service or take part in any religious act thereat.

(4) Notice of any burial which it is intended to conduct under the provisions of clauses (2) and (3) shall be given to the chaplain or other officer in charge of the burial-ground in the manner prescribed by Rule 7.

**Arrangements for Burying.—Rule 9.**—Where there is a resident chaplain he is responsible for the arrangements for digging a grave and for the preparation of a coffin. Should he find or anticipate difficulty in making private arrangements for digging a grave and preparing a coffin he should apply in military stations to the senior military officer and in civil stations to the chief local magistrate to make the necessary arrangements; and these officers are authorised to direct any local Public Works officer to do all that is necessary. The local Public Works officer will usually be the Assistant Commanding Royal Engineer in military stations and the Civil Executive Engineer in civil stations; but the senior military officer in a military station and the chief local magistrate in a civil station may, in cases of emergency, direct the Civil Executive Engineer or the Assistant Commanding Royal Engineer, respectively, to make the necessary arrangements. The resident chaplain is in all such cases responsible that timely notice is given to the Government officers who may be called upon to arrange for digging a grave and preparing a coffin.

The senior military officer in a military station and the chief local magistrate in a civil station may, should the resident chaplain report that private arrangements for digging graves and preparing coffins are not feasible, issue a general order on the Assistant Commanding Royal Engineer and the Civil Executive Engineer, respectively, to dig graves and prepare coffins upon the requisition of the resident chaplain. The expenditure incurred by the Executive Engineer will be held in his miscellaneous advance account till repaid by the officer under whose special or general order it was incurred.

During the absence of the resident chaplain from the station the senior military officer in a military station and the chief local magistrate in a civil

station shall be responsible for the arrangements for digging graves and preparing coffins.

**NOTE.**—The expenses incurred in connection with the burial of paupers who die within cantonment limits will be defrayed from cantonment funds under the authority of section 29 (1) (i) of the Cantonment Code. In the case of paupers who die out of cantonment limits, the expenses will be defrayed by the magistrate of the district.

**Rule 10.**—The officer in charge of the cemetery shall keep a plan of the entire cemetery to be provided by the Public Works Department or Military Works Services, with references written upon it, in a book, in which the names of parties interred are recorded, this plan and book being kept with the church registers.

**NOTE.**—The Executive Engineer shall maintain a plan of the cemetery showing on it all the existing graves and the spaces allotted for future graves, giving them all consecutive numbers and giving plot lines also consecutive numbers when he thinks this desirable. Suitable number plates may be provided for the graves.

**Rule 11.**—The officer in charge of the cemetery may reserve grave space, as limited by Rule 12 below, on the application of near relatives of persons already buried in the cemetery and for the burial of the persons named in the application. A double ground fee shall be levied in advance before granting any such application, and each grant shall be registered in a book to be kept for the purpose and indicated on the plan. The ground will then be reserved for ten years. Before the expiry of that period, a fresh application should be made and a further double fee paid, failing which the ground will be resumed.

**Rule 12.**—The size of each grave, whether of masonry or not, is ordinarily limited to 9' x 4', and the area of ground to be enclosed, to 11' x 7' by external measurement. The local Government may however, relax these limits at its discretion.

**Rule 13.**—(1) All graves must be at least 6 feet in depth. Masonry graves need not be provided with floors.

(2) Nobody shall be buried in any vault or masonry grave provided with a permanent floor which it is intended at any after time within 14 years to re-open, unless the coffin be separately entombed in an air-tight manner by properly cemented stone or brick work, which shall never be disturbed.

(3) One body only shall be buried in a grave at one time, unless the bodies be those of members of the same family.

(4) No non masonry grave or masonry grave unprovided with the separate air tight compartment prescribed in clause (2) shall be re-opened within 14 years after the burial of a person above 12 years of age, or within eight years after the burial of a child under 12 years of age, unless to bury another member of the same family, in which case a layer of earth not less than one foot thick shall be left undisturbed over the previously buried coffin. If on re opening the grave any soil is found to be offensive, such soil shall be left undisturbed.

(5) There shall never be less than 3 feet of earth between the topmost coffin in a grave and the surface of the ground.

**Erection and Repair of Monuments.**—**Rule 14.**—Monuments may be erected by any interested person. The inscription before being cut and the design, when the monument is other than a simple headstone, must first be approved of as laid down in Rule 5.

**Rule 15.**—When a grave is not of masonry the only monument ordinarily allowed over it is a simple cross or headstone on an adequate masonry foundation at least 3' x 2' x 14'; and the whole structure must not stand higher than 3 feet from the ground level. But, with the permission of the officer in charge of the cemetery, a monument, such as may be erected over a masonry grave, may be placed over a non-masonry grave when adequate masonry foundations are provided on which the monument may rest.

**Rule 16.**—No monument, of whatever material constructed, shall

exceed 8' x 4' at the base without the previous sanction of the local Government.

**Rule 17.**—No monument, of masonry, standing higher than 3 feet from the ground level shall be erected without the sanction of the local Government.

**Rule 18.**—No cenotaph more than 6 feet square at the base shall be erected without the sanction of the local Government.

**Rule 19.**—The enclosure of ground round a grave must be by a metal railing, or by chains or bars of metal supported on masonry or metal pillars or by a plain granite or marble curb on a concrete foundation. Wooden or masonry enclosures are not permitted. The previous sanction of the Archdeacon, or in his absence, of the Bishop, is necessary to the enclosure of a non-masonry grave; and no such sanction will be given unless the fee required by Rule I of Part II has been paid.

**Rule 20.**—All work connected with monuments must, as far as possible, be carried on outside the cemetery.

**Inspection.**—**Rule 21.**—The cemetery should be inspected annually by the officer who has charge of it under the operation of Rule I in company with the executive engineer, the plan and book kept under Rule 10 being also examined, and a report made to the Archdeacon, and recorded in the ecclesiastical record-book of the station, and also in the engineer's office. In stations where there is no resident chaplain and there is a difficulty in arranging for a joint inspection by the officer in charge of the cemetery and the executive engineer, the annual inspection may be made by the executive engineer alone, who will forward the report to the Archdeacon through the officer who has charge of the cemetery.

**Rule 22.**—(1) Commissioners of divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the local Government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments and to report to local Governments any matter calling for notice.

**Miscellaneous.**—**Rule 23.**—It is desirable that officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on the march, in order that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities, who should inspect them frequently and see that they are preserved in good order. Interments should, as far as practicable, be carried out in Government land.

## PART II.

### RULES FOR THE LEVY AND EXPENDITURE OF FEES ON GRAVES AND MONUMENTS IN CEMETERIES AND CHURCHES THROUGHOUT INDIA.

**Fees.**—**Rule 1.**—The following are the rates of fees chargeable:—

Rs. A. P.

(1) For every square foot of ground occupied by a grave, whether masonry or not . . . . . 0 8 0

**NOTE.**—(1) This fee is independent of the actual charge for making a grave.

**NOTE.**—(2) By the terms *ground occupied* in this rule is meant in the case of an unenclosed grave the area actually occupied by the grave; and in the case of enclosed graves, graves with monuments or graves partly covered by monuments and partly enclosed, the area actually occupied by the grave *plus* all additional space either enclosed or occupied by a monument.

The fee of eight annas in question is irrespective of all charges leviable under clauses (2) to (5) of this rule.

(2) For a masonry monument per square foot . . . 1 0 0  
(3) For a cut stone or marble monument, a per square foot . . . 0 8 0

NOTE.—The lower fee of 8 annas per square foot shall be charged only if the whole structure above the ground level is made of cut stone or marble.

Provided that no fee under (2) or (3) shall be less than . . . 5 0 0

(4) Additional fee when a cut stone or marble monument stands higher than 3 feet from the ground level . . . 16 0 0

(5) For a headstone or cross over a non-masonry grave . . . 5 0 0

NOTE.—When a headstone or cross over a non-masonry grave exceeds a height of three feet an additional fee of Rs. 16 (i.e. Rs. 21 in all) is chargeable.

\*(6) For a faculty for the erection of a monument in a church . . . 75 0 0

NOTE.—(1) A tablet on the wall of a cemetery shall be regarded as a monument.

NOTE.—(2) The term "stone or marble" does not include "slate."

NOTE.—(3) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.

(7) For a cenotaph, in addition to the ground fee, a special fee of . . . 50 0 0

NOTE.—If any of the persons commemorated are interred beneath a monument, it should not be classed as a cenotaph.

(8) For burial in a family vault . . . 3 0 0

Rule 2.—Fees are leviable over the whole cemetery, including those portions which are used by Roman Catholics and Nonconformists.

NOTE.—(1) The same rules in regard to fees apply to all graves, whether of Roman Catholics, of Non-conformists, or members of the established Church.

NOTE.—(2) Where a parcel of ground used for burial by a Christian community of any particular denomination other than the established Church of England forms no part of the general cemetery, but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up at the expense of the State then, if the community by which the ground is used so desire, the Government will give up all claim to fees on the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order. On the other hand, where such parcels of ground form part of a cemetery of the established Church or the general Christian community provided and maintained by the Government, no distinction can be made as to keeping up any one part of the cemetery, nor should any exemption from fees be permitted.

**Exemption from fees in Government Cemeteries.**—Rule 3.—No fee shall be levied from regimental and non-departmental warrant officers, British non-commissioned officers and soldiers for the construction of graves for, or the erection of monuments to the memory of their wives, children, or comrades; or from their wives or children for the construction of graves for, or the erection of monuments to, such warrant officers, non-commissioned officers and soldiers; provided that the monument is a

\* *Memorials in unconsecrated Garrison Churches.*—The Government of India, in a despatch No 249, dated Simla, 7th June, 1919, laid down the procedure for erecting the above as follows:—The application to be submitted through the local minister of the denomination concerned, to the Executive Engineer, who will pass it to the Bishop for disposal. The fee is to be disposed of in charity by the authority of the denomination to which the erection of the tablet or memorial belonged, or in the case of the memorial belonging to several people, to the denomination, to which the person in whose memory the memorial is erected, belonged. In every case the fee should be paid to the Chaplain in charge of the Church.

plain stone monument consisting of a simple cross or head-stone fixed in a stone or marble socket, or a slab over a masonry foundation. No exemption shall be granted, however, to such persons from the fees prescribed in Rule 1 (6) and (7) of these Rules.

**NOTE.—(1)** This rule applies to regimental and non-departmental warrant officers and all British non-commissioned officers and soldiers whether in military or civil employ.

Native Christians belonging to His Majesty's army are British soldiers within the meaning of this rule.

**NOTE.—(2)** Plain stone monuments erected under this rule which are subscribed for partly by regimental or non-departmental warrant officers, non-commissioned officers and men, and partly by officers are likewise exempted from the prescribed fee.

**NOTE.—(3)** Departmental warrant officers and volunteers are not exempted from payment of ecclesiastical fees.

**NOTE.—(4)** The addition of masonry borders round plain stone monuments in respect of the erection of which exemption is granted by this rule will not necessitate the levying of a fee for their erection, provided that the borders are kept within reasonable limits, so that the cost of repairing the monuments is not materially increased.

**Rule 4.**—The Chunar pensioners being more or less under military control come under the category of soldiers, and are, therefore, entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

**Rule 5.**—The chaplain may, at his discretion, reduce, or in cases of extreme poverty altogether remit, the fee leviable on the construction of graves, but not for the erection of monuments.

**NOTE.**—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.

**Persons by whom fees may be collected.**—**Rule 6.**—The Chaplain or other officer in charge of a cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the Chaplain or other officer as aforesaid of the requisite fees in respect of all work executed by him. Fees in respect of all work in the cemetery must be paid in advance before the work is begun. The maximum rates for all works beneath the surface should be fixed by the officer in charge of the cemetery in consultation with the Executive Engineer or Assistant Commanding Royal Engineer, and should in no case be exceeded unless they are proved to the satisfaction of both officers to be inadequate. The rate should not ordinarily exceed the current rates for public works in the district.

**Persons to whom fees may be paid.**—**Rule 7.**—The fees prescribed in Rule 1 should be paid to the chaplain or, in the absence of the chaplain, to the officer in charge of the cemetery and remitted at once to the civil treasury, except fees for monuments in churches, which should be paid over by the chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

**Cemetery Receipts and Charges.**—**Rule 8.**—All cemetery receipts and charges are to be regulated as laid down in paragraph 4 of the Home Department Resolution \* Nos. 6—370-382, dated the 9th November, 1876.

**Miscellaneous.**—**Rule 9.**—(1) A person may not purchase a portion of a Government cemetery as a burial place for himself and his family so as to have a right to fence it with a rail or fence, and thus make it, the private property of himself and family. But, when such rights already exist, they are not without reason to be interfered with, and special cases



as they arise may require exceptional treatment. In such special cases the Archdeacon may exercise his discretion with the sanction of the local Government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated, but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No *kachcha* grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon which must be accompanied by a certificate from the principal medical officer that this may be done without risk to the public health.

**Rule 10**—(1) When a piece of ground is granted by Government as a cemetery to a railway company for the interment of its own servants, and the company afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the railway company which maintains the cemetery in good order and repair.

(2) The Commissioner of the district or judicial officer, and in military stations the officer commanding should inspect such cemeteries and report to Government if they find them negligently kept.

### PART III.

#### RULES FOR THE LEVY OF OTHER ECCLESIASTICAL FEES THROUGHOUT INDIA

**Rule 1**—No fees are charged for the performance of the rite of Baptism or burial, or for the registration of the performance of these offices.

**Rule 2**—In addition to the fee for the surrogate's license a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the military or naval service of His Majesty.

**Rule 3**—The fee for a surrogate's license shall be Rs. 50, both at the presidency towns and in the interior. No fee shall be charged on marriages by banns.

**Rule 4**—When registers are searched and a copy of any entry given a fee of one rupee shall be charged for the first year,\* and four annas for every additional year over which the search may extend, as well as a fee of one rupee for the certificate. Soldiers, sailors, and non-commissioned and petty officers are exempted from payment.

**NOTE**—(1) The amount of fees payable for marriages performed, and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act), is fixed by each local Government.

**NOTE**—(2) The chaplain may, at his discretion, reduce, or altogether remit in cases of extreme poverty, the fee for searching registers.

### PART IV.

#### RULES FOR THE ERECTION, REPAIR AND ENDOWMENT OF MONUMENTS IN GOVERNMENT CEMETERIES THROUGH- OUT INDIA, EXCEPT IN THE MADRAS PRESIDENCY AND IN THE TOWN AND SUBURBS OF CALCUTTA

**Application for erection of a Monument**—**Rule 1**.—A person desiring to erect a monument should submit to the chaplain or other officer in charge of the cemetery an application in form A with a working drawing of the monument drawn to scale.

**Rule 2**.—If the proposed monument (a) is not a single stone monument as defined in rule 6, or (b) is a monument in respect of which

\* The first year shall be taken to mean any one year indicated by the applicant.

exemption from payment of endowment fee is granted by note (1) to this rule, or (c) is a single stone monument which it is proposed to endow, the chaplain or other officer in charge of the cemetery will send on the application and the drawing with a forwarding letter (in form B) to the executive engineer in charge of the cemetery. The executive engineer will examine the proposals, and, if he approves of them, will fill in the certificate below the application, examine and countersign the drawing, and return the papers to the chaplain.

If any fragile or costly work liable to receive damage is proposed, the executive engineer will not take this into consideration in entering the classification of the monument in column 7 (b) of the application, as the repair of such work cannot be undertaken by Government. The executive engineer may decline to take over any monument for the purpose of maintenance if he considers that the work is defective from a structural point of view.

If the monument is a single stone monument and is *not* to be endowed, the chaplain or other officer in charge need not forward the application to the executive engineer unless he desires his advice, but may deal with it at once in accordance with rule 3.

**NOTE.—(1)** No endowment fee shall be levied in respect of monuments erected by British soldiers or non-commissioned officers to their wives, children or comrades, or by their wives or children to British soldiers or non-commissioned officers, provided that the monuments are simple crosses, head-stones or slabs. Native Christians belonging to His Majesty's Army are British soldiers within the meaning of this note.

**NOTE.—(2)** The addition of masonry borders round single stone monuments in respect of which exemption from endowment fee is granted by note (1) above will not necessitate the levying of a fee, provided that the borders are kept within reasonable limits, so that the cost of repairs of the monuments is not materially increased.

**NOTE.—(3)** When a monument is to be placed over a masonry grave any portion of the masonry which projects above the ground level shall be demolished.

**Rule 3.**—On return of the papers, duly approved by the executive engineer, the chaplain will see that the application in form A is correctly filled in, sign the memorandum at the foot of the form and forward it with the drawing to the Archdeacon. If the deceased belonged to some other denomination than that of the Church of England, the chaplain will obtain a certificate of approval of the design from the minister of the denomination to which the deceased belonged and forward it with the application to the Archdeacon.

**Rule 4.**—The Archdeacon will permit the monument to be erected or refuse to do so. If permission is given, the chaplain will advise the applicant of the sanction in form D and instruct him to pay the amount of the endowment calculated as in rule 6 to the executive engineer, who will grant the applicant a receipt in form C.

**Rule 5.**—The chaplain will return the sanctioned application (with enclosures) to the executive engineer for disposal and record. On receiving adequate notice from the applicant (usually *not less* than a week) of the date and hour of erection, the executive engineer will depute a responsible subordinate to supervise the erection of the monument in accordance with the sanctioned design and specification. If it is erected to his satisfaction, the executive engineer will assume charge of the monument for future repairs by the Public Works Department and will issue to the applicant a certificate in form I that the monument has been properly erected. The chaplain will, on receipt from the executive engineer, send in April every year to the Archdeacon a list of the monuments erected and endowed during the year ending 31st March, together with the amounts of the endowment fees.

**Classes of Monuments and amount of Endowment Fees.—Rule 6.**—For the purpose of these rules monuments are classified as follows:—

**Class A.—Single stone monuments.**—Monuments consisting of (a) simple crosses or head-stones not exceeding 3 feet in height from the ground

level and having the full section of the stone embedded to a depth of at least 12 inches, in masonry foundations measuring at least 3' x 2' in size by 1½ feet in depth, or (b) slabs not exceeding 11 feet x 7 feet in size over unexposed masonry foundations.

**Class B.—Plain and solid monuments.**—Monuments, including railings round graves, not falling in Class A, which are likely to require only occasional repair.

**Class C.—Elaborate monuments.**—Monuments which are likely to require special attention or frequent repair.

The endowment of a monument in class A is optional, and the fee may be paid at any time, either before or after the erection of the monument. Permission will not be given to erect other monuments unless the endowment fee has been paid. The minimum fees are as follows :—

| Class of monument. | ENDOWMENT FEE     |                  | REMARKS.  |
|--------------------|-------------------|------------------|---|
|                    | Child's monument. | Adult's monument |   |
|                    | Rs.               | Rs.              |   |
| A                  | 20                | 20               | * A child's monument covering more than 15 square feet is to be charged for as an adult's monument.   |
| B                  | 27 * †            | 40 †             | † These are minimum fees, and when they are considered insufficient such fees may be charged as the superintending engineer thinks necessary. |
| C                  | 67 * †            | 100 †            |   |

The classification of monuments rests with the executive engineer, but any person who objects to his decision may appeal to the superintending engineer.

No addition to an existing monument in a Government cemetery will be allowed beyond mere lettering on existing slabs, head-stones or crosses, unless the whole monument is endowed.

**Rule 7.**—The endowment is intended to cover the expense of ordinary annual maintenance, relettering and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes. It is open to any person to provide for extraordinary repairs by making a special endowment in addition to the ordinary endowment fixed by the executive or superintending engineer under Rule 6. This special endowment must, however, be limited to the amount necessary to cover such work as the Government officers can undertake to execute.

**Rule 8.**—When an endowment is paid to the executive engineer, in accordance with rules 4 and 6, the amount must be entered in the divisional cash book as a deposit received and paid into the treasury with a remittance note in form G for credit to the civil department. The executive engineer will forward the treasury officer's receipt with his monthly accounts to the examiner of accounts in support of the debit to "deposits," a note to the effect that this has been done being entered in red ink across the block foil of the remittance note.

The examiner will, from these receipts, maintain a register in form H showing the endowments for each cemetery in his province. The civil account officer will credit to a head Cemetery Endowment Fund under the major head Savings Bank Deposits—Bank Accounts all sums received on account of these endowments, but will show no details regarding the cemeteries.

After the amount has been paid into the treasury the executive engineer will enter it in the register of endowments form E (Part I).

NOTE—A clear distinction must be maintained between (1) *ordinary*, and (2) *special* endowments (*vide* Rule 7) in all the documents and accounts mentioned in this Rule.

Rule 9—The executive engineer shall maintain an account of all ordinary and special endowments, form E (Part II). A separate ledger account shall be opened in form E (Part III) for each monument for which a special endowment exceeding Rs 25 has been made under Rule 7.

NOTE—The provision as to separate accounts should be applied, as far as possible, to endowments made prior to the issue of these Rules.

Rule 10—The interest calculated under Rule 11 on the deposits shall be used in meeting the expenditure for the repair of those monuments for whose preservation deposits have been made. In no circumstances should the capital sum be applied to meet such expenditure, nor should the interest be separate for each monument. The interest accruing on the deposits shall form a common fund to be used exclusively for the repairs of all endowed tombs provided that the interest on deposits for which separate accounts are opened under Rule 9 shall be used exclusively for the particular monument on account of which the deposit is made.

If a monument becomes so damaged as not to admit of repair, the officer in charge of the cemetery shall communicate with the friends of the deceased, or when such communication is not possible, advertise three times in the *Gazette of India* and the *Gazette of the Province*, and if no person will undertake to restore it, the monument shall be treated at the next repairs in such manner as the officer in charge of the cemetery may decide to be necessary for the maintenance of the cemetery in decent order provided always that any inscribed slab or tablet which formed part of it shall be placed over the grave in simple masonry or be inserted in the wall of the cemetery and shall be carefully preserved.

NOTE—(1) This rule does not apply to monuments of historical or archaeological interest. List of such tombs should be obtained by local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

NOTE—(2) The cost of the advertisements in the *Gazette* is met by the Government.

NOTE—(3) The State will defray the cost of keeping in repair monuments erected by or over the graves of British soldiers and non-commissioned officers in respect of which exemption from payment of endowment fee is granted by note (1) to Rule 2 of this part.

Rule 11.—Joint estimates shall be framed in October of each year by the executive engineer and the chaplain, or other officer in charge of the cemetery, of the cost of repairs of endowed tombs, during the following official year, and the aggregate of the sums so estimated shall not exceed the estimated interest at  $4\frac{1}{2}$  per cent per annum for ordinary endowments and at  $4\frac{1}{2}$  per cent for special endowments made up to the 31st March preceding, *plus* the unspent balance at the end of the previous year. The executive engineer should budget annually for the grant required, such grant should be entered in a lump sum under the head "civil works" without any distinction between ordinary and special endowments.

Rule 12.—The civil accounts officer of each province will, in his final accounts for March, debit to 14—Interest, by credit to the Public Works Department the interest at  $4\frac{1}{2}$  per cent per annum for ordinary endowments and at  $4\frac{1}{2}$  per cent for special endowments made up to the 31st March. On receipt of the credit the examiner of public works accounts will distribute the amounts between the cemeteries of the province and advise the executive engineer concerned of the amounts so credited. On receipt of such intimation the executive engineer will credit the amount in his divisional accounts as public works revenue under the head "Interest on endowments for repairs of monuments" and then fill in the interest column in form E (Part II).

Rule 13.—Endowment funds invested in Government securities will be held in trust by the Comptroller-General or the Accountant-General,

Bombay (as the case may be), on behalf of the examiner of public works accounts concerned, under the rules contained in chapter II of the Civil Account Code. The interest will, on realization, be remitted to the examiner and will be credited in his accounts and distributed as provided in Rule 12

**Endowment of existing Monuments.**—Rule 14.—When application is made for the endowment of an existing monument, the above procedure should be followed as far as applicable

Rule 15.—In order that the local Government or Administration may know that the tombs are kept in proper repair, an annual report in form F should be forwarded as soon as possible after the close of the accounts for a financial year, by the executive engineer with respect to their condition, for each cemetery, to the examiner of public works accounts, who will consolidate the returns so received and render a general return to the local Government or Administration. The account will merely show the totals for each cemetery as taken from the executive engineer's accounts

The reports sent to the examiner should contain remarks, both by the chaplain and executive engineer, as to the state of the tombs for which endowments have been made

NOTE.—The foregoing Rules are applicable to cenotaphs erected in church compounds, but the previous consent of the local Government to the construction of a cenotaph is in every case necessary

## PART V

### RULES REGULATING GRANTS FOR THE BUILDING OF CHURCHES; THE SUPPLY OF CHURCH FURNITURE, AND FOR THE PAYMENT OF COMPENSATION FOR ACCOMMODATION PROVIDED FOR SOLDIERS IN CHURCHES NEITHER BELONGING TO, NOR RENTED BY GOVERNMENT

**Procedure**—Rule 1.—All State charges for churches (except those referred to in Rule 21 (b) (2) which are debitable to "23- Ecclesiastical") in civil, military or State railway stations are provided from Public Works funds from the ordinary grant for Imperial Works under "45—Civil Works". The limits of expenditure prescribed in Rules 9, 10, 23-A and 24 following are exclusive of any charges on account of establishment and tools and plant and grants made under these rules may be increased by a percentage not greater than that which the total charges levied on account of establishment, tools and plant bears to the total outlay on works

NOTE.—Departmental charges must always be levied in accordance with the rules in the Public Works Department Code and the waiving of such charges either on that portion of the work executed from the Government grant or on that carried out from private subscriptions is not permissible.

Rule 2.—The provision of churches from Public Works funds is authorized under the limitations given in the following Rules. All projects for original works in connection with churches in civil stations which require the administrative sanction of the Government of India should be submitted by the ecclesiastical authorities to the local Government, which, after examining them, will transmit them with any remarks that it may desire to offer to the Government of India in the Department of Education for consideration. All proposals relating to the construction or alteration of churches in cantonments should be submitted by the ecclesiastical authorities to the General Officer Commanding the District or Independent Brigade within whose jurisdiction the cantonment is situated, who will forward them to the Director-General of Military Works when the cost of the work is less than Rs. 2,500 and to the Quartermaster-General in India in other cases. The Director-General will, except in cases which fall under Rule 23-A, submit proposals forwarded to him by direct to the Department of Education after consulting the Quartermaster-General unofficially. In the case of proposals forwarded to him by the General Officer Commanding, the Quartermaster-General after satisfying himself of the necessity for the work proposed will, when the work is to be carried out by the Military Works Services, request the Director-General

## CHAPTER VIII.

of Military Works to instruct his subordinate officers to forward the proposals, together with approximate estimates of their cost and the reports of the local military officers, to the local Government, which should then submit them for the consideration of the Government of India in the Department of Education. When the work is to be carried out by the Public Works Department the Quartermaster-General will request the General Officer Commanding concerned to forward the proposals to the local Government, which, after examination, will transmit them, with any remarks it may desire to offer, to the Government of India in the Department of Education for consideration. Proposals in connection with churches in railway colonies should be submitted by the managers or agents of the railways concerned to the Railway Board for consideration.

**Military Stations.**—Rule 3.—At all permanent military stations, churches will be provided by the Government for its Protestant and Roman Catholic European British-born soldiers on the scale laid down in Rule 6.

**NOTE.**—The term "Protestant" includes members of the Church of England and of the established Church of Scotland, Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the Government of India.

**Rule 4.**—The amount of the Government grant for a Protestant church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building should they desire to do so, and also of supplying additional furniture, including apparatus for lighting of a more costly description.

**NOTE.**—On no account should Government funds be utilized for the erection of a reredos.

**Rule 5.**—The same principles will regulate the grant for Roman Catholic churches.

**Rule 6.**—The maximum number of seats to be provided will be calculated on the following scale:—

| UNIT.  | Church of England, Church of Scotland and other Protestant denominations recognized by the Government of India. | Roman Catholics. |
|--|---|------------------|
| Battalion of British Infantry ..   | 450   | 340              |
| Headquarters Wing, British Infantry ..                                       | 250   | 190              |
| Detached Wing, British Infantry ..   | 200   | 150              |
| Regiment of British Cavalry ..   | 275   | 210              |
| Battery of Royal Horse or Field Artillery ..                                 | 70  | 55               |
| Garrison Company, Royal Artillery ..   | 65  | 50               |
| Mountain Battery, Royal Artillery ..   | 50  | 35               |
| Heavy Field Battery, Royal Artillery ..                                      | 45  | 35               |
| Convalescent depôts and miscellaneous detachments, per section of 100 men .. | 45  | 35               |

**NOTE.**—These numbers include soldiers' families.

**Rule 7.**—Any provision that may be necessary may also be made for staff officers, officers of Indian regiments, and, where no civil church exists, for European British-born subjects in the service of Government,

or for railway servants in accordance with the scale and terms hereinafter prescribed for civil and railway stations respectively.

**Rule 8.**—As a rule, only one Protestant and one Roman Catholic church will be provided; and where the number of sittings required for the troops according to the scale above given is very large, the size of the church may be regulated so as to allow of at least one-half of the troops attending service at one time.

**Rule 9.**—The Government grants for churches will be calculated on the following basis. The executive engineer shall prepare a ground plan, which shall afford—

(a) accommodation for the total congregation to be provided for according to the scale laid down in Rules 6 and 7, and allowing six superficial feet per sitting,

(b) passages, chancel, vestry, porch of such moderate dimensions, as may be reasonable in each case, and verandahs where necessary;

(c) tower or belfry, as may be required according to the dimensions, general design, and locality of the building.

The maximum grant will be found by multiplying the estimated cubic contents of the approved design by a rate 15 per cent in excess of the local rate per cubic foot for ordinary first class single storied buildings of substantial construction, such as court houses. In the absence of a building of the class referred to, the cubic foot rate may be obtained from the nearest station where such a building exists in similar conditions, or the rate may be taken from an existing church in the same or the nearest station without the 15 per cent excess, which is allowed when the rate has been derived from a building other than a church. It is to be clearly understood that the local rate is to be calculated with reference to the actual cost of construction of the building from which it is derived, that is, charges for establishment and tools and plant, if any were paid, should be excluded from the calculation. The cubic contents of a church will be arrived at by multiplying the plinth areas of the different parts, such as main rooms, verandahs, tower, etc. by the heights from plinth to roof level of these parts and then by adding them together. If a portion of the sitting accommodation has been provided for in a gallery the area of the gallery multiplied by half the height of the church from plinth level to the portion of the roof under which the gallery is situated should also be added. In the case of a sloping roof the height will be measured to the mean height of the slope.

In addition to the above grant for the main building, the cost within reasonable limits of acquiring, laying out and enclosing the site, inclusive of roads, culverts, drains, latrines, compound wall, gates, well of an inexpensive kind, and any other subsidiary work which may be considered to be legitimate, may be authorized by the Government of India as a State charge.

**Civil Stations.**—**Rule 10.**—At the chief civil station of a district, where there are at least 25 European British born subjects (as defined in section 4 (i) of the Criminal Procedure Code, 1898), Protestants or Roman Catholics, as the case may be, in the general service of Government, and where no suitable church provision for them exists already, the Government will contribute towards church accommodation upon the following terms:—

| (1) Number of sittings required |     | (2) Maximum Government grant. |           |
|---------------------------------|-----|-------------------------------|-----------|
|                                 | 25  |                               | Rs. 2,000 |
|                                 | 50  |                               | 3,500     |
|                                 | 100 |                               | 5,000     |
|                                 | 150 |                               | 6,000     |
|                                 | 200 |                               | 7,000     |
|                                 | 250 |                               | 8,000     |
|                                 | 300 |                               | 9,000     |
|                                 | 350 |                               | 10,500    |
|                                 | 400 |                               | 12,000    |
| For any excess over             | 400 | Rs. 30 per seat in excess.    |           |

**NOTE.**—(1) When the number of seats to be provided lies between any two numbers given in the table the grant for the portion of the whole

number of seats represented by the lower numerical figure in the table will be the grant shown against that figure, the rate per sitting for the excess number of seats over such lower figure being arrived at by dividing the difference between the maximum grant shown against the next higher figure and the said lower figure by the difference between the higher and lower figure. Thus for 110 seats the Government grant for 100 seats will

be Rs. 5,000 and for the remaining 10 at rate  $\frac{9,000-5,000}{150-100} = \text{Rs. } 20 \text{ per seat.}$

(2) As a rule, only one Protestant and one Roman Catholic church will be provided. In the case of Protestant churches accommodation will ordinarily only be provided for the number willing to attend the Church of England service. Any exception to this rule will require the sanction of the Secretary of State.

(3) In ascertaining the number of seats to be provided, women and children belonging to the families of European British-born subjects in the general service of Government, and pensioned soldiers and their families may be taken into account : two children being counted as one adult.

(4) In cases of stations where abnormal rates prevail, special application may be made to the Government of India for an increase to the grant given by the State, but no grant for more than 200 sittings will be made except at seats of local Governments and Administrations, or at hill sanatoria. In the latter case, the number of European British-born subjects in Government service must exceed (without their families) 120 to warrant the grant for a church of greater accommodation than 200 sittings.

Rule 11.—No Government grant for a church in a civil station will be made until private subscriptions have been obtained, and then the grant will not exceed double the amount thus actually realized, the maximum figure in column 2 of the table above being in any case the extreme limit of the grant towards the scale of accommodation which stands opposite in column 1. And in no case will the Government grant be allowed until these contributions, together with the grant, amount to the estimated cost of the church.

**Railway Stations.**—Rule 12.—Whenever there are, at any State railway station or depôt, so situated that other church accommodation does not exist or is not available with reasonable convenience, at least 25 persons in the railway service who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion, whether Protestant or Roman Catholic, churches will be provided by the Government for them in accordance with Rules 4, 5 and 8 ; the number of sittings being calculated on the principle, *mutatis mutandis*, of Rule 10, notes (2) and (3), and the grant being in conformity with Rule 9.

Rule 13.—Whenever such separate churches are not required, church accommodation for any such persons may be provided in the plans of any church which is about to be erected at a military or civil station : but in the case of a church at a civil station, the restrictions in Rule 10, note (4), and in Rule 11, shall not apply in respect of the numbers of, and grants for such persons.

Rule 14.—In cases where a State railway station or depôt is considered by the railway administration to be likely to increase, such addition may be made to the number of sittings, calculated as above provided, as the Railway Department may, in each case, sanction.

**NOTE.**—Rules 12 to 14 apply only to State railways worked by the State and in other cases when the State is in the position of the employer of labour.

Rule 15.—In the case of church accommodation for servants of a railway not worked by State agency and not falling within the note to Rule 14, it will be within the discretion of the Board of Directors or other duly empowered representative of the Company, with the approval of the Government of India, to provide funds for Church accommodation under Rules 12 to 14. In such cases the cost will be chargeable to the capital or revenue account of the railway as the circumstances of each case may suggest.



**General.**—Rule 16.—It is desirable, whenever such a course will not be attended by inconvenience, to combine the civil or railway with the military church of a station, the grant allowed for the church accommodation of the British troops or State's railway servants before given being supplemented by a grant according to the scale shown in Rules 10 and 11, or 12 to 15, as the case may be. In special cases buildings may be rented for Divine service with the previous sanction of the Government of India.

Rule 17.—In addition to church accommodation as above prescribed, a house for the *chaukidar* or resident bearer may be provided. In cases, however, where the church is at a distance from the bazar, and where special grounds are shown, accommodation may be provided for other duly authorized servants, but such further accommodation will be limited to shelter for day use only. These houses should, when practicable, be adjoining to, and not within, the church compounds; but when within them, they should be erected in keeping with the other church buildings.

Rule 18.—Grants for ecclesiastical buildings will be sanctioned only by the Government of India in the Public Works Department.

Rule 19.—The scales of accommodation and expense for all churches above laid down are in no case to be exceeded without a reference to the Government of India.

Rule 20.—Church accommodation will not usually be provided at the expense of the State for non-official residents, either British-born Europeans or others, or for official residents other than British-born or State railway servants.

Rule 21.—When private contributions are combined with a Government grant towards building a church, the procedure to be adopted is as follows—

(a) (1) Under ordinary circumstances, the amount of private contributions being known, a definite design and estimate will be prepared by the executive engineer and submitted for sanction in the usual way, the limit by which the executive engineer will be guided in his designs being the aggregate of the Government grant according to the scales given in the preceding rules, and the amount of private contributions actually realized.

(a) (2) Before the work is commenced, the amount of the private contributions must be paid into a Government treasury, or guaranteed by sufficient security, and carried to credit of deposits in the account of the department.

**NOTE.**—In the case of a grant from the Church Building Fund for the diocese of Calcutta a certificate instead of a cash payment in advance may be accepted, showing the amount of the contribution to be allowed. The conditions on which this certificate may be accepted are that in every case definite arrangements must be made with the local Government or Administration concerned respecting the precise date on which the contributions will be paid, and that, until the payment is made, the Government shall have a primary lien on the funds of the Society. In case of any failure in paying up the stipulated payment on due date, the privilege herein allowed is to cease.

(a) (3) In dealing with cases of this nature, the private contribution is to be looked upon as an addition to the Government grant, instead of the money allowed from public funds being considered as a grant-in-aid of private contributions, and the responsibility of officers of the Public Works Department or Military Works Services with respect to the preparation of estimates, and the construction of such buildings with reference to excess of expenditure over the estimate, will be as strictly enforced as where only public funds are expended.

**NOTE.**—In the case of State railways, the functions assigned in this and succeeding Rules to the executive engineer will devolve on the manager.

(b) (1) In special cases, however, the Government grant for a church may, with the sanction of the Government of India, be treated as a grant-in-aid of private contributions raised for a church intended for the use of Government servants within the meaning of these Rules or partly for the use of non-official residents or others for whom grants are not admissible under these Rules.

(b) (2) In such cases the plans and specifications shall be submitted to the executive-engineer for the approval of the proper officers in the Public Works Department or Military Works Services, who shall sanction them on satisfying themselves that they are safe and suitable and can be executed for the estimated amount. The construction of the building may then be left to the managers or trustees of the private contributions raised, with whom must rest the responsibility for excess, if any, over the amount of this sanctioned estimate. The grant-in-aid will be paid by the civil department on the certificate of the executive engineer, *vide* Rule 21 (b) (3) below, and adjusted as a civil charge under the head "23—Ecclesiastical" as stated in Rule 1 above.

(b) (3) In such cases the grant will ordinarily not be paid in full by the civil account officer until the executive engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications, and the trust deed referred to in clause (4) below, where required, has been duly executed; but the executive engineer may authorise advances out of the sanctioned grant on receiving sufficient proof that the building is proceeding satisfactorily, and on the managers or trustees certifying that all subscriptions relied on in support of the application for the grant have been paid up in full or guaranteed by sufficient security.

(b) (4) When a grant is made under clause (b) (1) of this Rule for a church intended partly for the use of non-official residents and others for whom grants are not admissible under these Rules, there shall be a trust deed, duly executed by the chief magistrate of the district in which the church is situated and the chaplain and registered—(1) declaring that the building is granted in trust for church purposes only; (2) giving to Government a prior lien on the building for the recovery of the grant in the event of the former being diverted to other purposes; (3) providing for the legal ownership of the building; and (4) indicating sufficient sources for its proper maintenance.

Rule 22.—In any case in which a church is built partly from private contributions and partly from a Government grant, the Government is entitled at any time to require that a proportion of the seats in the church, not exceeding the proportion which the Government grant bears to the whole expenditure incurred in building the church, shall be reserved for troops and other Government servants who may be allowed free seats under Rule 27.

Norm.—This rule does not apply to cases in which pewage reduced by the amount of interest calculated at 4 per cent on the Government grant towards the cost of construction is paid on account of seats used by troops.

Rule 23.—The preceding Rules shall apply, as far as may be, to the enlargement of existing churches.

Rule 23A.—Local Governments and Administrations including the Director-General of Military Works Services may sanction an original work including additions and alterations required for an existing Government church up to a limit of Rs. 1,500 at one time, provided that the total expenditure on the church does not exceed the total grant permissible under the Rules in Part V.

Rule 23B.—Expenditure in excess of that permissible under or not covered by the preceding Rules, on the erection, alteration of, or additions to a church, or a building subsidiary to it, whether it be the property of the Government or not, or on the repair of a church or a subsidiary building which is not the property of Government, may be sanctioned by the Government of India subject to a limit of Rs. 1,500 in the aggregate for any one church.

(2) Local Governments and Administrations and the Director-General of Military Works Services have similar powers in regard to such alterations, additions and repairs (but not erection) subject to a limit of Rs. 500 in the aggregate for any one church.

Norm.—The powers of local Governments have effect from 11th September, 1910, in the case of additions and alterations to a Government church; and from 27th August, 1918, in the case of additions,

alterations and repairs to a church which is not the property of Government.

Local Governments may sanction expenditure up to Rs. 500 in the aggregate for any one church in either case even if the permissible grant had been exceeded prior to the dates mentioned above, irrespective of the amount of such excess.

**Church Furniture.**—Rule 24.—The supply of church furniture will be regulated by the following rules. All expenditure connected with the articles to be supplied by the Public Works Department will be provided for under the rules laid down for that purpose:—

(1) Each Protestant church, civil, railway or military (cathedrals excepted), will be supplied by the Public Works Department with the following articles of furniture, the cost of which will be allowed in addition to the grant for the building. The renewal and repair of such articles will also be provided for by the Public Works Department subject to the conditions of Rule 27:—

|  | Maximum cost.    |
|--|------------------|
| (a) Appliances to seat the congregation and to allow them to kneel in decent comfort--   | Rs.              |
| Officers, per seat .. .. .   | 5                |
| " " stool or hassock .. .. .   | 2                |
| Soldiers, per seat .. .. .   | 4                |
| " " stool or hassock .. .. .   | 1                |
| (b) Communion table, each .. .. .  | 45               |
| " rails, per running foot .. .. .  | 4                |
| (c) Pulpit, each .. .. .   | 200              |
| (d) Reading desk and stool .. .. .   | 60               |
| (e) Font and cover .. .. .   | 60               |
| (f) Vestry almirah .. .. .   | 45               |
| " table .. .. .  | 12               |
| Two vestry chairs, per pair .. .. .  | 10               |
| (g) Two altar chairs .. .. .   | 24               |
| (h) Pankahs, complete, per running foot .. .. .  | 2                |
| Thermantidotes, when necessary, each .. .. .   | 200              |
| (i) Lighting apparatus, per 100 seats .. .. .  | 100              |
| Candlesticks for pulpits, per set .. .. .  | 40               |
| " " lectern .. .. .  | 30               |
| " " reading desk .. .. .   | 30               |
| (j) Lectern .. .. .  | 50               |
| (k) One bell of reasonable size to summon the congregation to church at a cost not exceeding Rs. 300, for a first class church (viz. those containing more than 400 sittings) and Rs. 200 for a second class church (viz., those containing not more than 400 sittings). |                  |
| (l) Chicks or bamboo blinds for doors and windows where absolutely necessary.  |                  |
| (m) Matting where absolutely necessary for churches with terraced floors.  | At market rates. |

The "reading desk" should be simply a desk (however appropriately shaped) and not an enclosure expensive from its size and occupying needless space.

(2) The civil department will provide the following articles of service on the executive engineer's certificate of the necessity of supply. The renewal and repair of such articles will also be provided for by the civil department, subject to the conditions of Rule 27, and on the production of the executive engineer's certificate as to the necessity for the expenditure:—



those for churches at civil and State railway stations by the civil department:—

|   | Ra. |
|---|-----|
| (1) One tabernacle, inside covered with silk .. ..                        | 150 |
| (2) One pyx with silver cup, inside gilt .. ..                            | 100 |
| (3) One Chalice .. ..   | 100 |
| (4) One monstrance .. ..  | 180 |
| (5) Six altar candlesticks and crucifix .. ..                             | 180 |
| (6) Two cruets and one plate .. ..  | 10  |
| (7) One altar lamp .. ..  | 30  |
| (8) One Missal .. ..  | 25  |
| (9) Altar canons (one set of three) .. ..                                 | 8   |
| (10) Altar vestments of silk (five sets of the five colours) ..           | 300 |
| (11) Two copes, one white and one black, of silk ..                       | 120 |
| (12) Humeral for Benediction .. ..  | 30  |
| (13) Altar linen, comprising albs, altar covers, communion cloth, etc. .. | 80  |

NOTE.—The cost of re gilding articles of plate supplied under the foregoing rule will be met by the military or civil department, subject to the conditions of Rule 27, and on the production of the executive engineer's certificate as to the necessity for the expenditure.

(6) Churches rented by Government or Government buildings set apart temporarily as churches, for the use of European troops or European-born subjects in the service of Government, or of State railway servants, should be supplied by the departments concerned *vide* clauses (1), (2), (4) and (5) with such church furniture and articles of service as are absolutely necessary for the performance of divine service. The number and description of the articles to be supplied should be determined by a committee, consisting of the chaplain, the executive engineer, and the chief local magistrate. In the case of churches for troops or for State railway servants, the senior military officer, or the manager of the railway, will take the place of the chief local magistrate.

The articles of furniture and service should be of the plainest description unless there is under construction by Government a church for which church furniture and articles of service would have to be supplied under clauses (1), (2), (4) and (5).

Articles supplied for use in temporary churches should be returned into store when the building ceases to be used as a church, unless they are required for supply to a permanent church built by Government.

(7) All applications for funds for the supply to Roman Catholic churches of the articles of service mentioned in clause (5) should be submitted through the Roman Catholic Bishop of the diocese in which the church is situated.

(8) The following articles of furniture will be supplied by the Public Works Department for lych gates of Government cemeteries.—

|                                 | Maximum cost. |
|---------------------------------|---------------|
|                                 | Ra.           |
| Two benches at Rs. 9 each .. .. | 18            |
| One small table .. ..           | 12            |
| Two chairs at Rs. 5 each .. ..  | 10            |
| A wheeled bier .. ..            | 350           |

NOTE.—In stations where no hearse or other suitable means of conveyance are available, the use of the bier is permissible for the conveyance of the dead to the cemetery.

(9) While the rates shown in clauses (1), (2), (4), (5) and (8) of this rule should not ordinarily be exceeded, local Governments may sanction excess expenditure on particular articles of furniture, provided that the excess is covered by savings on other articles, the supply of which is admissible under the rules and for which definite rates have been fixed.

Rule 25.—The executive engineer will be guided, in granting the certificate alluded to in clauses (2) and (5) of Rule 24, by the following principles:—

*Class I, Churches built by Government.*—The certificate should state that the church was built by Government for the use of European troops or European British-born subjects in the service of Government, or of State railway servants, and is still maintained for the same purpose.

*Class II, Churches which have received building grants from Government.*—The certificate should state that the church received a building grant of Rs. —, equal to the — part of the total cost of the building, and that the grant was made on account of European troops or European British-born subject in the service of Government, or of State railway servants, and that the building is still used by them.

For this class of churches a proportion of the standard cost of the articles of service will be sanctioned equal to the proportion of the grant-in-aid to the total cost of the building itself.

*Class III, Churches rented by Government and Government buildings temporarily set apart at churches.*—The certificate should state that the building is wholly rented by Government or is a Government building temporarily set apart as a church for the use of European troops or European British-born subjects in the service of Government, or of State railway servants.

*NOTE.*—The required certificate should afford information as to when the article was originally supplied and by whom, and the reason for recommending its renewal. When however, Government pay for the use of a certain varying number of seats in a church, the hire of the seats should include everything necessary for the performance of service.

**Rule 26.**—When a church, whether Protestant or Roman Catholic, is to be furnished, the executive engineer should communicate with the ecclesiastical authorities concerned with a view to afford the congregation an opportunity of furnishing the church by private subscriptions in more costly style, should they wish to do so. It is to be understood, however, that any article of furniture to which any public funds may have been applied will remain the sole property of Government, even though a portion of its cost may have been contributed by private persons. And in cases where articles of furniture are procured from England, they should be purchased through the Secretary of State in the ordinary way, with the exception of articles to which Note (1) to clause (2) of Rule 24 applies, which may be purchased as therein allowed.

In cases in which articles of furniture supplied wholly or in part from Government funds are considered to have become obsolete or unsuitable though not necessarily unserviceable, they may, with the previous approval of the local Government, be sold and the sale-proceeds utilized towards the cost of replacing them, provided always that sufficient private subscriptions are forthcoming to ensure the replacement of the old articles by new ones of greater value or more appropriate design.

**Rule 27.**—Government will not ordinarily undertake the cost of the renewal and repair of furniture and articles of service in churches, which are not primarily intended for the accommodation of troops. Where pew rents are charged, the cost of such renewals and repairs will be met from the pew rent fund; where pew rents are not charged, it is expected that the cost will be met from contributions by private persons and members of the congregation. In churches in which a portion of the seats are actually reserved by Government for troops or other Government servants entitled to free seats, the Government will pay a share of the cost of renewals and repairs equal to the proportion which the number of seats so reserved bears to the whole number of seats in the church. Seats will be reserved by Government under this rule only for troops and military officers on duty with troops, and for such Government servants of the classes described in Rule 10 and State railway servants of the classes described in Rule 12, as cannot afford to pay for seats. But all Government servants (other than troops and military officers on duty with them), who are in a position to pay for seats, will be liable to be charged pew rents.

Local Governments and Administrations including the Director-General of Military Works Services may sanction proposals relating to the renewal and repairs of furniture and articles of service which are admissible under this rule.

**Rule 22.**—In cases in which articles of furniture belonging to a Government church are stolen, an immediate enquiry should be held in view to ascertaining whether the loss was caused through the negligence of the person responsible for the custody of such furniture. In the case of Protestant churches at civil or railway stations, the enquiry should be conducted by the chaplain and the members of the church committee; and in the case of Roman Catholic churches at such stations, by the chaplain in charge and the chief civil officer of the place, or such other person or persons as the chief civil officer may nominate for that purpose. As regards Protestant and Roman Catholic churches in cantonments, the investigation should be made by a committee assembled under the orders of the officer commanding, as is the case in respect of all other enquiries into loss of Government property, the chaplain in charge being invited either to be a member of the committee or to give evidence before it.

(2) If the result of the enquiry should be to show that the loss was occasioned by negligence on the part of the person responsible for the custody of the furniture, such person should, if possible, be required to make good the loss, or if it should appear that the loss was due to circumstances beyond the control of the responsible officer, then the Government of India will be prepared to consider an application for the replacement, at the public expense, of the articles stolen. Such application should be submitted through the ordinary channels and should be accompanied by a full report of the enquiry.

**Rule 29.**—The care of church clocks is to be charged against the pew rent fund, where it exists. Where no such fund exists, the cost of maintaining the clocks will be borne by Government.

**Rule 30.**—The pay of chaukidars of churches will be disbursed through the chaplains.

**Rule 31.**—Anglican and Roman Catholic churches are under the control of the Bishop of the diocese in respect to the erection of tablets, ornaments, etc., while in course of construction, as well as after completion and consecration.

**Ownership and Repair of Churches.**—**Rule 32.**—All churches built under these rules, except Rule 21 clause (b), shall be considered the property of Government.

As a general rule, all churches, whether Protestant or Roman Catholic, which have in past times been built by Government, are the property of Government.

Churches whether built wholly by private contributions or by such contributions jointly with State grants, which have been borne for a series of years on the books of the Public Works Department or Military Works Services and have been repaired and otherwise dealt with, unchallenged, as Government buildings, shall be deemed to be the property of Government.

Churches built wholly or in part by private contributions which have not been so borne, repaired or dealt with but which may be taken over on behalf of Government, under sanction of competent authority, shall be brought on the books of the Public Works Department or Military Works Services as the property of Government.

**Rule 33.**—All churches which are the property of Government shall be in charge of the executive engineer and shall be repaired under the ordinary rules of the Public Works Department.

In every case in which any alteration in a church belonging to Government, which affects its structure or its permanent fittings, may be desired by the chaplain or other clergy, the executive engineer must be consulted and his consent obtained in writing before the alteration is carried out.

**Compensation for Accommodation in Churches neither belonging to nor rented by Government.**—**Rule 34.**—The rate of compensation for sittings for Protestant and Roman Catholic soldiers is fixed at Rs. 7 per seat per annum. Broken periods within the year shall be counted as a year, but when sittings are occupied consecutively for any period exceeding twelve months, payment will be made for the number of months in excess of the year for which the sittings are so occupied, at the rate fixed for the year.

**NOTE 1.**—The payment, should as far as possible, be regulated by the official year.

**NOTE 2**—Whenever a church has been built with the aid of a grant from Government under Rule 21 (b), the pewage otherwise admissible for seats occupied in that church will be reduced by the amount of interest calculated at 4 per cent on the sum contributed by Government towards the cost of its construction.

**Rule 35.**—The number of sittings for which compensation is allowed will be regulated by the highest attendance at a parade service during the year of soldiers and their families (two children up to the age of 16 being counted as one adult) actually quartered in the stations, subject to the maximum limits named in Rule 6.

**Rule 36.**—Compensation may be charged for sittings provided for British born commissioned and non commissioned officers (including families) employed on the staff or with Indian regiments, in addition to the number of sittings for which compensation is admissible under Rule 35.

**Rule 37.**—Compensation may, under the conditions of Rule 34, be paid for Protestant or Roman Catholic State railway servants for whom church accommodation has not been provided by Government, the number of sittings for which compensation may be allowed being regulated by the highest attendance on any one occasion during the year of railway servants and their families (two children up to 16 being taken as one adult) who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion.

**Rule 38.**—The number of sittings for which compensation is allowed is subject as a maximum to the number of sittings which the church contains, reckoned at the rate of one sitting for each six superficial feet of the area provided for the accommodation of the congregation.

**Rule 39.**—Local Governments and Administrations are authorized to sanction the payment of compensation for sittings, on the condition that the rules are strictly observed, and that all cases in which the application of the rules is doubtful are submitted for the orders of the Government of India. Applications for compensation must be supported by a certificate from the officer commanding the station or the manager of the railway, of the numbers of soldiers or State railway servants and their families for whom accommodation has been obtained under Rules 35, 36 and 37.

**Rule 40.**—The outlay will appear in the departmental budget estimates and accounts under head of Civil Buildings—Repairs.

## APPENDIX A.

*Extract from Home Department Resolution Nos 6 370-382 (Ecclesiastical), dated Simla, the 9th November, 1876*

1. Churches and Cemeteries have already been divided into two classes (1) those in stations where there are military cantonments and the military works which are under the charge of the *Director General of Military Works*, and (2) those in other military cantonments and civil stations.

In both classes of stations joint estimates\* of expenditure should be framed annually by the undermentioned officers —

|   |   |   |
|---|---|---|
| <p>(a) In the case of all expenditure connected with establishments, e.g. pay of servants, alterations in their pay or number, etc., also all expenditure by Government connected with the provision of articles of church furniture supplied by the civil department</p> | } | <p>By the chief magistrate of the district and by the chaplain.</p> |
|---|---|---|

\* The estimates should be for the financial year and should be prepared in advance as is prescribed for other budget estimates.



(b) In the case of all expenditure connected with (a) repairs and additions to church fabric, to church compound or cemetery walls, to church or cemetery gates, walks, wells, chaulkidars or other church servants' houses, (b) provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order, also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department

By the executive engineer and by the chaplain.

The estimates of expenditure to be prepared by the executive engineer and the chaplain should show distinctly the probable charge under each of the following heads —

- (I) New works connected with additions to existing churches and improvements to Church compound
- (II) New supplies of furniture for churches and sanctioned articles of church house
- (III) New works connected with additions to existing burial grounds
- (IV) Repairs to churches and church furniture and maintenance of church compound
- (V) Repairs to burial grounds to be executed by Public Works officers.
- (VI) Repairs to burial grounds, including planting and cleaning, to be entrusted to the chaplain or chief civil or military officer of the station or cantonment under paragraph 4

It would be convenient if distinct estimates were prepared for each of these classes of expenditure

The provision of funds to meet the charges above enumerated will be made in the budget estimate of the Public Works Department. The estimates for the same will be subject to the scrutiny of, and be passed by, the superintending or chief engineer or local Government or Administration, according to the rules in force in the Public Works Department

2. The following scale of establishments should be maintained at all cemeteries —

- (I) For a cemetery of which the area is 5 acres or less, one mahi chaulkidar,
- (II) For a cemetery of which the area is more than 5 and less than 10 acres, one mahi chaulkidar and one assistant coolie,
- (III) For a cemetery of which the area is more than 10 and less than 15 acres, one mahi chaulkidar and two assistant coolies, and
- (IV) For a cemetery of which the area is more than 15 acres, one mahi chaulkidar and three assistant coolies

Where the above scale of establishment is considered insufficient for preserving a cemetery in decent order, the local Government, may, subject to the ordinary rules regulating its financial powers, sanction the employment (permanent or temporary) of an additional assistant coolie in each of the cases mentioned above

It is left to the local Governments and Administrations to determine the proper wages to be given to each servant. The charge will be included in the Civil Budget Estimate under Imperial or Provincial, as the case may be.

**Funds for Cemetery Improvement.\*** 4. No portion of the receipts from cemeteries and church compounds should be retained by any Government officer to be directly expended by himself, all such receipts should be paid into the civil treasury to the credit of Government under "XXXI

\* NOTE — Amounts realised by the sale of fruits and flowers grown in church and cemetery compounds may be left at the disposal of the church or cemetery authorities for the beautifying of the church or cemetery compound, instead of being paid into the treasury for credit to Government. (Letter No. 430, dated the 29th August, 1913, from the Secretary to the Government of India, Department of Education (Ecclesiastical to the Revenue Secretary of the Government of Punjab.)

—Civil Works," Imperial or Provincial, as the case may be. But the amount passed upon the joint estimate framed by the executive engineer and chaplain to provide for planting a cemetery and preserving it in decent \* order should be entrusted to the chaplain where there is one. Where there is no resident chaplain, the amount should be placed at the disposal of the chief magistrate on the spot, or of the senior military officer if the cemetery is attached to a military cantonment. The necessary funds for the purpose will be advanced by the executive engineer concerned to the chaplain or civil or military officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise, to the executive engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the miscellaneous advance account of the executive engineer. All planting of shrubs and trees by private persons in cemeteries should be under the control of the chaplain if resident, otherwise under that of the magistrate or senior military officer as the case may be. When practicable a well should be sunk in or near every cemetery.

**Cemeteries for Indian Christians. 5.** It should be understood that the Government cannot provide cemeteries at the public expense for native Christian communities.

NOTE.—Letter No. 364, dated the 9th November, 1877.—Where their number is small the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for His Lordship's consideration whether, if the necessity of dealing at the present time with this matter of native Christian interment be in his judgment unavoidably established, it should not be carefully examined in consultation with the several local Governments, having regard to the diverse needs and circumstances of the population in each separate province.

**Trees in Church Compounds and Cemeteries.**—Home Department letter to the Ven. the Archdeacon of Calcutta, No. 110, dated 22nd May 1883.—In regard to churches and cemeteries situated within the limits of a military cantonment the Government of India have decided

(1) that the chaplain is required to obtain the permission of the officer commanding the station before ordering a tree to be cut down in a cemetery or church compound situated within the limits of a cantonment,

(2) that the officer commanding the station may order a tree to be cut down in the cemetery or church compound without the chaplain's consent;

(3) that it rests with the chaplain to sell the trees cut down in the cemetery or church compound, the proceeds being paid in, as required by the standing rules, to the civil treasury to the credit of the Public Works Department, and

(4) that the consent of the Cantonment authorities should be obtained in respect of all repairs or alterations over which they may exercise control under Chapter VII of the Cantonment Code, 1912

Home Department letter to the Ven. the Archdeacon of Calcutta, No. 148, dated the 28th June, 1883.—These orders, however, do not interfere with the duty of the chaplain to see that the cemetery is kept clean of rank vegetation, shrubs, and undergrowth which are not included under the designation of trees.

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\* NOTE.—The term "decent order" means that Government will provide for the purchase and planting of trees and shrubs and their upkeep including reasonable expenditure on watering (including, when necessary, the employment of bullocks and attendants), and necessary implements. The outlay on operations having for their object the ornamentation or embellishment of cemeteries or the maintenance of a high standard of gardening, e.g. the provision of annual flowering plants, should be met otherwise than from State Funds.

**Church Establishments.**—Extract from Finance Department Resolution No. 2202 (Expenditure) dated Simla, the 15th August 1876.

(A) **First-class Churches**—the property of Government, containing more than 400 sittings, at stations where there are European troops :—

|                          |        |
|--------------------------|--------|
| 1 Clerk .. ..            | Rs. 12 |
| 1 Chowkidar-bearer .. .. | 6      |
| 1 Water-carrier .. ..    | 5      |
| 1 Sweeper .. ..          | 4      |
| Lighting .. ..           | 20     |

Rs. 47 a month.

(B) **Second-class Churches**—the property of Government, containing less than 400 sittings, at stations where there are European troops :—

|                          |       |
|--------------------------|-------|
| 1 Chowkidar-bearer .. .. | Rs. 5 |
| 1 Sweeper .. ..          | 4     |
| Lighting .. ..           | 10    |

Rs. 19 a month.

(C) **Third-class Churches**—the property of Government, at stations with no troops, or with only Native troops :—

|                          |                |
|--------------------------|----------------|
| 1 Chowkidar-bearer .. .. | Rs. 5 a month. |
|--------------------------|----------------|

When a first-class Church receives an allowance of less than Rs. 47 a month under the military rule, it is entitled also to an allowance from the civil funds equal to the difference between the maximum permissible (namely Rs. 47) and the amount paid under Military Rules.—*Notification G.I.D.E., 31st October, 1913.*

## APPENDIX B.

**Burial of Suicides.**—Extract from Home Department Resolution Nos. 2-275 to 287 (Ecclesiastical), dated Simla, the 8th September, 1875. In such cases when the burial service is required to be read, the chaplain of the station should, at the time that his services are requisitioned, be furnished with a certificate under the hand of the District Magistrate, or in his absence the Magistrate of the next highest rank present, to the effect that he is satisfied that the deceased committed suicide while in a state of insanity. On receipt of such a certificate the chaplain will be bound to read the burial service.

**Burial of Roman Catholics.** 1.—Extract from Home Department Resolution No. 159 (Ecclesiastical), dated Simla, the 6th June, 1877. At stations where there is a Roman Catholic priest drawing an allowance from Government, he shall be held bound to read the burial service over the body of every deceased Roman Catholic soldier brought for burial, unless he be excused from doing so by the Rubrics and Canons of the Roman Catholic church: and that when the Roman Catholic priest refuses to read the burial service over the body of a deceased Roman Catholic soldier, the military authorities shall make proper arrangements for the decent interment of the corpse.

2. Where there is no Roman Catholic priest paid by the State the Protestant chaplain shall, if requested by the friends of the deceased, or by the officer commanding, be bound to bury the deceased according to the rites and ritual of the Church of England, except in either of the three cases in which Protestant chaplains in India are excused from burying a deceased Protestant, viz. dying unbaptised even by lay baptism; excommunicated by the major excommunication; or declared to be *felix de se*; and that when a Protestant chaplain refuses to officiate at the burial of a deceased Roman Catholic soldier, on either of the three abovementioned grounds, the military authorities shall, as in the case of refusal by a Roman Catholic priest, make proper arrangements for the decent interment of the corpse.

3. Whenever, with or without furnishing any explanation of his reasons, a Roman Catholic priest paid by the State or a Protestant chaplain