

subject to payment of premiums for a term dependent on human life :

(7) "policy-holder" means the person who for the time being is the legal holder of the policy for securing the contract with the life assurance company :

(8) where a company grants annuities upon human life, "policy" includes the instrument evidencing the contract to pay such an annuity, and "policy-holder" includes annuitant : and

(9) "Registrar" means any person who may be appointed by the Local Government to perform the duties of the Registrar under this Act.

3. Save as hereafter expressly provided, this Act shall apply to all persons or bodies of persons, whether Companies to which Act applies. corporate or unincorporate, (which persons and bodies of persons are hereafter referred to as life assurance companies) whether established before or after the commencement of this Act and whether established within or without British India, who carry on life assurance business within British India

Explanation.—A company registered under the Indian Companies Act,* 1882 which carries on life assurance business in any part of the world shall for the purposes of this section be deemed to be a company carrying on such business within British India.

Exception.—Nothing in this Act shall apply to any society to which the Provident Insurance Societies Act, 1912, applies, or to any Fund which the Governor-General in Council may, by notification in the Gazette of India, exempt from the operation of this Act.

Deposits.

4. (1) Every life assurance company shall, if established before the commencement of this Act, Deposit. within one year from such commencement, or, if established after such commencement, before it commences to carry on the business of life assurance, deposit and keep deposited with the "Comptroller of currency,"† for and on behalf of the Governor-General in Council, Government securities as defined by the Indian Securities Act, ‡ 1886, of the face value of twenty five thousand rupees or of a face value equal to one third of the income derived from life assurance business as shown in the revenue account for the last financial year, whichever is greater ; and, until the company keeps deposited securities of the face value of two hundred thousand rupees, shall annually

* Act VI. of 1882.

† The words within quotations have been inserted by Act XIII. of 1914.

‡ Act XIII. of 1886.

deposit and keep deposited like manner like securities of a face value—

- (a) equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, until the face value of the securities deposited exceeds one hundred thousand rupees ;
- (b) and thereafter equal in amount to one third of the increase to the life assurance fund as shown in the revenue account for the last financial year :

Provided that a company may at any time deposit securities of a face value of two hundred thousand rupees or make up its deposit of securities to that value.

(2) The interest accruing due on the securities deposited under sub-section (1) shall be paid to the company.

(3) The deposit may be made by the subscribers of the memorandum of association of a company or any of them, in the name of a proposed company, and, upon the incorporation of the company, shall be deemed to have been made by, and to be part of the assets of the company, and the Registrar of Joint Stock Companies shall not issue a certificate of incorporation of the company under the Indian Companies Act,* 1882, until the deposit has been made.

(4) The deposit shall be deemed to form part of the life assurance fund of the company.

Accounts and Documents.

5. In the case of a life assurance company transacting other business besides that of life assurance, a separate account shall be kept of all receipts in respect of the life assurance business, and the said receipts shall be carried to and form a separate fund to be called the life assurance fund.

Explanation.—Nothing in this section shall be deemed to require any life assurance fund to be invested in separate investments from any other fund, but a separate balance-sheet as prescribed under section 7 shall be kept in respect of the life assurance fund.

Exception.—Nothing in this section shall apply to a life assurance company established before the commencement of this Act, by the terms of whose deed of settlement the whole of the profits of all the business carried on by the company are paid exclusively to the life policy holders, and on the face of whose life policies the liability of the life assurance fund in respect of the other business distinctly appears.

* Act VI. of 1882.

6. The life assurance fund shall be as absolutely the security of the life policy-holders as though it belonged to a company carrying on no other business than life assurance business, and shall not be liable for any contracts of the company for which it would not have been liable had the business of the company been only that of life assurance, and shall not be applied, directly or indirectly, for any purposes other than those of life assurance.

Exception.—Nothing in this section shall affect the liability of the life assurance fund, in the case of a company established before the commencement of this Act, for contracts entered into by the company before such commencement.

7. Every life assurance company shall, at the expiration of each financial year, prepare—

- (a) a revenue account for the year in the form or forms set forth in the First Schedule and applicable to the class or classes of business carried on by the company ;
- (b) a profit and loss account in the form set forth in the Second Schedule, except where the company carries on life assurance business only and no other business ;
- (c) a balance-sheet or balance-sheets in the form or forms set forth in the Third Schedule ;
- (d) a statement containing the name of every person who during the year was a member of the board of directors or other governing body or was manager or secretary or held any similar office by whatever name called.

8. (1) Every life assurance company shall once in every five years, or at such shorter intervals as may be prescribed by the instrument constituting the company, or by its regulation or bye laws, cause an investigation to be made into its financial condition, including a valuation of its liabilities by an actuary, and shall cause an abstract of the report of such actuary to be made in the form set forth in the Fourth Schedule.

(2) The provision of sub-section (1) regarding the making of an abstract shall also apply whenever at any other time an investigation into the financial condition of a life assurance company is made with a view to the distribution of profits, or whenever the results of any such investigation are made public.

9. In the case of a mutual life assurance company whose profits are allocated to members wholly or mainly by annual abatements of premium, the abstract of the report of the actuary on the financial condition of the company, prepared in accordance with the Fourth Schedule, may, notwithstanding anything in section 8, be made and returned at intervals not exceeding five years ; Provided that, where such turn is not made annually,

it shall include particulars as to the rates of abatement of premiums applicable to different classes or series or assurances allowed in each year during the period which has elapsed since the previous return under the Fourth Schedule.

10. Every life assurance company shall, within three years from the commencement of this Act, and thereafter at the date to which the accounts of the company are made up for the purposes of the investigation prescribed by section 8, prepare a statement of its assurance business in the form set forth in the Fifth Schedule ; Provided that, if the investigation is made annually by any company, the company may prepare such a statement at any time, so that it be made at least once in every five years.

11. (1) Every account, balance-sheet, abstract or statement herein before required to be made shall be printed, and four copies thereof, one of which shall be signed by the chairman and two directors of the company, and by the principal officer of the company, and if the company has a managing director, by the managing director, shall be deposited with the Governor General in Council within six months in the case of accounts and balance-sheets required by section 7, and within one year in other cases after the close of the period to which the account, balance-sheet, abstract or statement relates ; Provided that, if in any case it is made to appear to the Governor-General in Council that the circumstances are such that a longer period should be allowed, he may extend that period by such period as he may think fit.

(2) The Governor-General in Council shall consider any document desposited in accordance with the provisions of sub-section (1) and, if any such document appears to the Governor-General in Council to be inaccurate or defective in any respect, the Governor-General in Council may call upon the company to furnish a further statement correcting any such inaccuracies or supplying any such deficiency.

12. There shall be deposited with every revenue account and balance sheet of a life assurance company every report on the affairs of the company submitted to the shareholders or policy-holders of the company in respect of the financial year to which the account and balance sheet relate

13. Where a life assurance company registered under the Indian Companies Act, 1882, in any year deposits its accounts and balance-sheet in accordance with the provisions of section 11, the company may, at the same time send to the Registrar of Joint Stock Companies a copy of such

accounts and balance-sheet ; and, where such copy is so sent, it shall not be necessary for the company to file a balance sheet with the Registrar of Joint Stock Companies as required by section 74 of the Indian Companies Act,* 1882, and the copy of the accounts and balance-sheet so sent shall be dealt with in all respects as if it were a balance-sheet filed in accordance with that section.

14. A printed copy of the accounts, balance-sheet, abstract or statement last deposited shall, on the application of any shareholder or policyholder of the company, be forwarded to him by the company by post or otherwise.

Right of shareholders.
&c. to copies of
accounts. &c.

15. The accounts of every life assurance company shall be audited annually in such manner as the Governor-General in Council may prescribe.

Audit of accounts.

16. Every life assurance company which is not registered under the Indian Companies Act,* 1882, shall keep a list of the names and address of its shareholders, and shall, on the application of any shareholder or policyholder of the company, furnish to him a copy of such list on payment of a sum not exceeding two annas for every hundred words required to be copied.

List of shareholders.

17. Every life assurance company which is not registered under the Indian Companies Act,* 1882, shall cause a sufficient number of copies of its deed of settlement or other instrument constituting the company to be printed, and shall, on the application of any shareholder or policyholder of the company, furnish to him a copy of such deed of settlement or other instrument on payment of a sum not exceeding one rupee.

Deed of settlement.

18. Where any notice, advertisement or other official publication of a life assurance company contains a statement of the amount of the authorized capital of the company, the publication shall also contain a statement of the amount of the capital which has been subscribed and the amount paid up.

Publication of authorized, as well as subscribed and paid-up capital.

19 (1) Every life assurance company, constituted outside British India which establishes a place of business within British India, or appoints an agent in British India with the object of obtaining life assurance business shall, within three months from the establishment of the place of business or the appointment of such agent, file with the Registrar—

Requirements as to companies established outside British India.

(a) a certified copy of the charter, statutes or memorandum

* Act VI of 1882.

and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof ;

- (b) a list of the directors of the company ;
- (c) the names and addresses of some one or more persons resident in British India authorized to accept on behalf of the company service of process and any notes required to be served on the company ;

and, in the event of any alteration being made in any such instrument or in the list of directors or in the names and addresses of such persons as aforesaid, the company shall, within such time as the Governor-General in Council may prescribe, file with the Registrar a notice of the alteration.

(2) Any process or notice required to be served on the company shall be sufficiently served if addressed to any person whose name has been so filed as aforesaid and left at or sent by post to the address which has been so filed.

(3) There shall be paid to the Registrar for registering any document, required by this section to be filed a fee of five rupees or such smaller fee as the Governor-General in Council may prescribe.

Amalgamation or Transfer.

20. (1) Where it is intended to amalgamate two or more life assurance companies, or to transfer the life assurance business of one company to another, the directors of any one or more of such companies may apply to the Court, by petition, to sanction the proposed arrangement.

(2) Before any such application is made to the Court—

- (a) notice of the intention to make the application shall be published in the Gazette of India and in the local official Gazette of the Province in which the principal place of business of the company is situate at least two months before the application is made ;
- (b) a statement of the nature of the amalgamation or transfer, as the case may be together with an abstract containing the material facts embodied in the agreement or deed under which the amalgamation or transfer is proposed to be effected, and copies of the actuarial or other reports upon which the agreement or deed is founded, including a report by an independent actuary, shall, unless the Court otherwise directs, be transmitted to each policy-holder of each company and

(c) the agreement or deed under which the amalgamation or transfer is effected shall be open for the inspection of the policy-holders and shareholders at the offices of the companies for a period of fifteen days after the last publication of the notice.

(3) The Court, after hearing the directors and other persons whom it considers entitled to be heard upon the petition, may sanction the arrangement if it is satisfied that no sufficient objection to the arrangement has been established.

(4) The Court shall not sanction the amalgamation or transfer in any case in which it appears to the Court that the life policy-holders representing one-tenth or more of the total amount assured in any company which it is proposed to amalgamate, or in any company the business of which it is proposed to transfer, dissent from the amalgamation or transfer.

(5) No life assurance company shall amalgamate with another, or transfer its business to another, unless the amalgamation or transfer is sanctioned by the Court in accordance with this section.

21. Where an amalgamation takes place between any life assurance companies, or where any life assurance business of one such company is transferred to another company, the combined company or the purchasing company, as the case may be, shall, within one month from the date of the completion of the amalgamation or transfer, deposit with the Governor-General in Council—

Statement in case of amalgamation or transfer.

(a) certified copies of statements of the assets and liabilities of the companies concerned in such amalgamation or transfer, together with a statement of the nature and terms of the amalgamation or transfer; and

(b) a certified copy of the agreement or deed under which the amalgamation or transfer is effected; and

(c) certified copies of the actuarial or other reports upon which that agreement or deed is founded; and

(d) a declaration under the hand of the chairman of each company, and the principal officer of each company, that to the best of their belief every payment made or to be made to any person whatsoever on account of the amalgamation or transfer is therein fully set forth, and that no other payments beyond those set forth have been made or are to be made either in money, policies, bonds, valuable securities or other property by or with the knowledge of any parties to the amalgamation or transfer.

Winding up.

22. The Court may order the winding up of a life assurance company, in accordance with the Indian Companies Act,* 1882, and the provisions of that Act shall apply accordingly, subject, however, to the modification that the company may be ordered to be wound up—

Special provisions as to winding up of assurance companies

(a) on the petition of ten or more policy-holders:

Provided that such a petition shall not be presented except by the leave of the Court, and leave shall not be granted until a *prima facie* case has been established to the satisfaction of the Court, and until security for costs for such amount as the Court may think reasonable has been given; or

(b) on application made on behalf of the Governor-General in Council, showing that from a consideration of the documents deposited with him under the provisions of this Act it appears to him that the company is insolvent.

23. (1) Where a life assurance business or any part of the life assurance business of a life assurance company has been transferred to another company under an arrangement in pursuance of which the first mentioned company (in this section called the subsidiary company) or the creditors thereof has or have claims against the company to which such transfer was made (in this section called the principal company), then, if the principal company is being wound up by or under the supervision of the Court, the Court shall (subject as hereinafter mentioned) order the subsidiary company to be wound up in conjunction with the principal company and may by the same or any subsequent order appoint the same person to be liquidator for the two companies, and make provision for such other matters as may seem to the Court necessary, with a view to the companies being wound up as if they were one company.

Winding up of subsidiary companies.

(2) The commencement of winding up of the principal company shall, save as otherwise ordered by the Court, be the commencement of the winding up of the subsidiary company.

(3) In adjusting the rights and liabilities of the members of the several companies between themselves, the Court shall have regard to the constitution of the companies, and to arrangements entered into between the companies, in the same manner as the Court has regard to the rights and liabilities of different classes of contributories in the case of the winding up of a single company, or as near thereto as circumstances admit.

(4) Where any company alleged to be subsidiary is not in process of being wound up at the same time, as the principal company to which it is subsidiary, the Court shall not direct the subsidiary company to be wound up unless, after hearing all objections (if any), that may be urged by or on behalf of the company against its being wound up, the Court is of opinion that the Company is subsidiary to the principal company, and that the winding up of the company in conjunction with the principal company is just and equitable.

(5) An application may be made in relation to the winding up of any subsidiary company in conjunction with a principal company by any creditor of, or person interested in, the principal or subsidiary company

(6) Where a company stands in the relation of a principal company to one company, and in the relation of a subsidiary company to some other company, or where there are several companies standing in the relation of subsidiary companies to one principal company, the Court may deal with any number of such companies together or in separate groups as it thinks most expedient upon the principles laid down in this section.

24. Where a life assurance company is being wound up by the Court or subject to the supervision of the Court, or voluntarily, the value of a policy or of a liability under a policy requiring to be valued in such winding up shall be estimated in manner applicable to policies and liabilities provided by the Sixth Schedule.

25. The rules in the Sixth Schedule shall be of the same force, and may be repealed, altered or amended as if they were rules made in pursuance of a section 254 of the Indian Companies Act, 1882,* and rules may be made under that section for the purpose of carrying into effect the provisions of this Act with respect to the winding up of life assurance companies.

26. The Court, in the case of a life assurance company which has been proved to be unable to pay its debts, may, if it thinks fit, reduce the amount of the contracts of the company upon such terms and subject to such conditions as it thinks just, in place of making a winding up order.

Special Provisions relating to accounts and Documents.

27. The Governor-General in Council may, direct any documents deposited with him under this Act, or certified copies thereof, to be kept by the Registrar or by any other officer appointed in this behalf, and any such documents and copies shall be open to inspection, and copies thereof may be procured by any person on payment of such fees as the Governor-General in Council may direct.

28. The Governor-General in Council shall annually cause to be published in such manner as he may direct "a summary of"* the accounts, balance sheets, abstracts, statements and other documents under this Act, or purporting to be under this Act, deposited with him during the preceding year "by every life assurance company"* except reports on the affairs of life assurance companies submitted to the shareholders or policy holders thereof and may append "such summary"* any note of the Governor General in Council thereon, and any correspondence in relation thereto.

29. Every document deposited under this Act with the Governor-General in Council, and certified by the Registrar or by any persons appointed in that behalf by the Governor-General in Council to be a document so deposited, shall be deemed to be a document so deposited.

30. Every document purporting to be certified by the Registrar, or by any person appointed in that behalf by the Governor-General in Council, to be a copy of a document so deposited, shall be deemed to be a copy of that document and shall be received in evidence as if it were the original document unless some variation between it and the original document be proved.

31. The Governor General in Council may, on the application or with the consent of a life assurance company, alter the forms contained in the Schedule to this Act as respects that company, for the purpose of adapting them to the circumstances of that company.

Companies carrying on business in the United Kingdom.

32. (1) An assurance company which carries on life assurance business in the United Kingdom in accordance with the Assurance Companies Act,† 1909 may, if carrying on life assurance business in British India before the commencement of this Act, within three months of such commencement, or,

* The words within quotations have been inserted by Act 24 of 1917.

† 9 Edw. VII, cap. 49.

in any other case, before it commences to carry on life assurance business in British India apply to the Governor-General in Council for a declaration that it so carries on such business in the United Kingdom.

(2) A company applying under the provisions of sub-section (1) shall furnish, at the time of its application or at such further time as the Governor-General in Council may prescribe, such evidence as he may direct of the facts alleged in its application.

(3) Where the Governor-General in Council is satisfied that a life assurance company applying as aforesaid is a life assurance company which carries on business in the United Kingdom in accordance with the Assurance Companies Act, 1909, he shall, by notification in the Gazette of India, make a declaration to that effect, and shall cause such notification to be republished in the local official Gazette of the Province where the Company has or proposes to have its principal place of business.

33. Where the Governor-General in Council has notified a declaration in accordance with the provision of section 32 in respect of a life assurance company, nothing in section 4, section 5, sections 7 to 12, sections 15, 20, 21 or 37 shall apply to the company:

Application of the Act to companies which carry on life assurance business in the United Kingdom.

Provided that—

(1) the company shall deposit with the Governor-General in Council, in the manner prescribed in section 11, copies of every account, balance sheet, abstract, statement or other document which the company is required by the Assurance Companies Act 1909, to deposit at the Board of Trade ;

(2) if, at any time, a company in respect of which a declaration has been notified under section 32 ceases to carry on life assurance business in the United Kingdom in accordance with the provisions of the Assurance Companies Act, 1909 it shall, if it continues to carry on life assurance business in British India, be subject to all the provisions of this Act from the date it ceased to carry on such business in the United Kingdom in accordance with the said Act.

Penalties and Procedure.

34. Any life assurance company which makes default in complying with any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of the company who is knowingly a party, to the default, shall be punishable with fine which may extend to one thousand rupees, or, in the case of a continuing default, with fine which may extend to five hundred rupees for every day during which the default continues ;

Penalty for non-compliance with Act.

and, if default continues for a period of three months after notice of default by the Governor-General in Council (which notice shall be published in one or more newspapers as the Governor-General in Council may, upon, the application of one or more policy-holders or shareholders, direct), the default shall be a ground on which the Court may, order the winding up of the company, in accordance with the Indian Companies Act, 1882.*

35. If any account, balance-sheet, abstract, statement or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

36. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.

Miscellaneous.

37. (1) The Governor-General in Council may appoint one or more inspectors to examine into the affairs of any life assurance company and to report thereon in such manner as he may direct,

(i) in the case of a life assurance company which is not registered under the Indian Companies Act,* 1882, upon the application—

(a) of shareholders being in number not less than one-fifth of the whole number of persons for the time being entered on the list of shareholders kept in accordance with the provisions of section 16 ; or

(b) of twenty or more policy-holders owning policies of an aggregate value of not less than twenty thousand rupees ;

(ii) in any case where a life assurance company has failed to furnish a further statement when required to do so under the provisions of section 11, sub-section (2), or where the Governor-General in Council is of opinion that any such further statement is insufficient or unsatisfactory.

(2) On an appointment being made under sub-section (1) the provisions of section 84 of the Indian Companies Act* 1882, shall apply to the examination made by such inspectors.

38. Any notice or other document which is by this Act required to be sent to any policy-holder may be addressed and sent to the person to

* Act VI. of 1882.

whom notices respecting such policy are usually sent and any notices so addressed and sent shall be deemed and taken to be notice to the holder of such policy.

Provided that where any person claiming to be interested in a policy has given to the company notice in writing of his interest any notice which is by this Act required to be sent to policy-holders shall also be sent to such person at the address specified by him in his notice.

39. (1) The Governor-General in Council may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may—

(a) prescribe the qualifications to be possessed by actuaries, auditors and inspectors under this Act, and the manner in which the accounts of life assurance companies shall be audited ;

(b) prescribe the time within and the form in which notice of alteration of the particulars specified in section 19 of the Act shall be filed with the Registrar ;

(c) subject to the provisions of this Act, prescribe the fees payable thereunder.

(3) All rules made under this Act shall be published in the Gazette of India and on such publication shall have effect as if enacted in this Act.

Power of Governor-General in Council to delegate to Local Governments the powers conferred by this Act.

than the power to make rules under section 39) conferred on him by this Act,

41. The Governor-General in Council may, by notification in the Gazette of India, and subject to such restrictions and conditions as he thinks fit, exempt any life assurance company from all or any of the provisions of this Act.

42. [*Amendment of Act VI., 1882, section 131.*—*Repealed by Act XVII. of 1912.*]

THE FIRST SCHEDULE.

(See section 7.)

REVENUE ACCOUNTS OF THE _____ FOR THE YEAR ENDING _____
(A)—Life Assurance Account.

	Rs.		Rs.
		Dividends payable on 19 for the year ending 19 (This is only to be stated here by companies not supplying a Profit and Loss account). Claims under policies paid and outstanding— By death	
Amount of life assurance fund at the beginning of the year.		By maturity Surrenders, including surrenders of bonus additions. Annuities Bonuses in cash Bonuses in reduction of premiums Expenses of management:— Commission Agents' and Canvassers' allow- ances. Salaries, etc. (other than to Agents and Canvassers).	
Premiums		Travelling expenses Directors' fees Auditors' fees Medical fees	
Consideration for annuities granted* (see Note 1).			

* NOTE 1.—Companies having a separate annuity fund with investments separate from those of the life assurance fund to return the particulars of their annuity business in a separate statement, in Form B of this Schedule.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

NOTE 3.—If any sum has been deducted from the expenses of management account and taken credit for in the balance sheet as an asset, the sum so so deducted to be separately shown in the above account.

THE FIRST SCHEDULE—(continued.)

	Rs.	Rs.		Rs.
			Rents for offices belonging to and occupied by the company.	
			Rents of other offices occupied by the company.	
Interests, dividends and rents.			Law charges	
Less income-tax thereon			Advertising	
			Printing and stationery ...	
			Other expenses of management (accounts to be specified).	
Other receipts (accounts to be specified).			Other payments (accounts to be specified).	
			Amount of life assurance fund at the end of the year as per Third Schedule.	
Rs. ...			Rs. ...	

(B) Revenue Account applicable to annuity business of those companies having a separate annuity fund, the investments of which are kept separate from those of the life assurance fund.

	Rs.		Rs.
Amount of annuity fund at the beginning of the year.		Annuities	
Consideration for annuities granted.		Surrenders	
	Rs.	Expenses of management :—	
Interest, dividends and rents.		Commission	
Less income-tax thereon.		Other expenses (to be specified)	
Other receipts		Other payments (accounts to be specified).	
Rs. ...		Amount of annuity fund at the end of the year as per Balance-sheet.	
		Rs. ...	

NOTE.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

THE FIRST SCHEDULE—(contd).

(C)—General Revenue Account applicable to all classes of business other than life assurance and annuity transactions.

		Rs.		Rs.
Amount of funds at the beginning of the year. Premiums (accounts to be specified)			Claims less re-assurances (accounts to be specified).	
			Expenses of management :—	
	Rs.		Commission	
Interests, dividends and rents.			Other expenses (to be specified).	
Less income tax thereon			Losses (accounts to be specified).	
Profits (account to be specified)			Other payments (accounts to be specified).	
Other receipts (to be specified)			Amount of funds at the end of the year as per Balance-sheet.	
	Rs. ...			Rs. ...

NOTE 1.—All the items in the above account to be exclusive of life assurance and annuity transactions.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

(D)—Statement to be submitted along with the Revenue Account by all the life assurance companies.

Class of Policy.	TOTAL NEW LIFE ASSURANCES COMPLETED IN INDIA DURING THE YEAR 19 .			PORTION THEREOF REASSURED.		
	Sum Assured.	Annual Premium.	Single Premium.	Sum Assured.	Annual Premium.	Single Premium.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Whole life						
Whole life by limited payments.						
Endowment assurances.						
Pure endowments						
Term assurances						
Other classes						
TOTAL ...						

THE FIRST SCHEDULE—(concluded.)

State also :—

New annuities (state number and annual amount).

Total sums assured and bonuses (less reinsurance) remaining in force at end of year 19 on lives of residents in India.

Number and amount of annuities (less reassurances) remaining in force at end of year 19 on lives of residents in India.

Largest sum for which the company has granted an assurance on any one life during the year, after deduction of any portion reassured.

Statement of the total investments in India of the life assurance and annuity funds.

THE SECOND SCHEDULE.

(See section 7.)

PROFIT AND LOSS ACCOUNT OF THE _____ FOR THE
YEAR ENDING 19 .

	Rs.		Rs.
Balance of last year's account		Dividends and bonuses to shareholders payable on 19 , for the year ending 19 .	
Rs.		Expenses not charged to other accounts.	
Interest and dividends not carried to other accounts		Loss realised (accounts to be specified).	
Less income-tax thereon		Other payments (accounts to be specified).	
		Balance as per Third Schedule ...	
Profits realised (accounts to be specified)			
Other receipts (accounts to be specified)			
Rs.			Rs. ...

THE THIRD SCHEDULE.

(See Section 7.)

(A) BALANCE-SHEET _____ OF THE _____ ON THE _____ 19

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.
Life assurance fund—			Assets of life assurance fund as per separate balance-sheet (if any).	
Outstanding liabilities of life assurance fund.			Assets of annuity fund as per separate balance-sheet (if any).	
Annuity fund (if any) as per separate balance sheet.			Assets of funds other than those shown in the above mentioned balance-sheets.	
Outstanding liabilities of annuity fund.			Mortgages on property within India.	
Shareholders's capital paid up (if any).			Do. do. out of India.	
Profit and Loss account (if any).			Loans on public rates ...	
Funds contained in General Revenue Account (if any). [Schedule I. (c.)]			Do. life interests and reversions.	
			Do stocks and share ...	
			Do company's policies within their surrender values.	
			Do. personal security ...	
			Investment—	
			Deposit with the "Comptroller of Currency"* (securities to be specified).	
			Indian Government securities, British and Colonial Government securities.	
			Foreign Governments securities Indian Municipal and Provincial securities.	
Other sums owing by the Company.			British and Colonial and Provincial securities.	
Accounts to be specified and stated separately under each class of business.			Foreign and Provincial securities.	
			Bonds, debentures, stocks and other securities wherein interest is guaranteed by the Indian Government.	

* The words within quotations have been substituted by Act XIII. 1916.

THE THIRD SCHEDULE—*continued.*

LIABILITIES.	Rs.	ASSETS.	Rs.
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the British or any Colonial Government.	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by any foreign Government.	
		Ordinary stocks and shares of any Indian Presidency Bank.	
		Debentures of any Railway in India.	
		Debentures of any Railway out of India.	
		Preference or guaranteed shares of any Railway in India.	
		Preference or guaranteed shares of any Railway out of India.	
		Ordinary stocks and shares of any Railway in India.	
		Ordinary stocks and shares of any Railway out of India.	
		House of property in India.	
		House of property out of India.	
		Freehold and leasehold ground rents and rent charges in India.	
		Life interests and reversions in India.	
		Life interests and reversions out of India.	
		Other investments in India (to be specified).	
		Other investments out of India (to be specified).	
		Agents balances.

THE THIRD SCHEDULE—*continued.*

LIABILITIES.	Rs.	ASSETS.	Rs.
		Outstanding premiums.*	
		Do. interests dividends and rents.*	
		Interest accrued but not payable	
		Bills receivable.
		Cash :—	
		On deposit
		In hand and on current account.	
		Other assets (to be specified.) ...	
Rs. ...		Rs. ...	

* These items are or have been included in the corresponding items in the First Schedule.

NOTE 1.—When part of the assets of the company are specifically deposited under local laws, in various places out of India, as security to holders of life assurance policies there issued, each such place and the amount compulsorily lodged therein must be specified.

NOTE 2.—The balance-sheet must state how the values of the Stock Exchange securities are arrived at, and on the occasions when a statement respecting valuation under the Fourth Schedule is made a certificate must be appended, signed by the same persons as signed the balance-sheet to the effect that in their belief the assets set forth in the balance-sheet are in the aggregate fully of the value stated therein, less any investment reserve fund taken into account.

NOTE 3.—Companies having investments with any uncalled liability shall state separately the full amount thereof.

NOTE 4.—Particulars must be given of all loans, including temporary advances, except loans on policies within their surrender values, made at any time during the year to any director or officer of a company or to any other company in which any of the said directors or officers may hold the position either of director or of officer.

THE THIRD SCHEDULE—(contd.)

(B) BALANCE-SHEET OF THE LIFE ASSURANCE FUND _____
ON THE _____ 19 , TO BE COMPLETED BY COM-
PANIES DOING BUSINESS OTHER THAN LIFE ASSURANCE
FOR WHICH THEY HAVE SEPARATE FUNDS

LIABILITIES.	Rs.	ASSETS.	Rs.
Life assurance fund		Mortgages on property within India.	
Claims admitted or intimated* but not paid.		Mortgages on property out of India.	
Other sums owing by the company*(under this class of business.)		Loans on public rates	
		Do. life interests and rever- sions.	
		Do. stocks and shares	
		Do. company's policies within their surrender values ...	
		Do. personal security	
		Investments—	
		Deposit with the "Comptroller of Currency"† (securities to be specified.)	
		Indian Government securities.	
		British and Colonial Govern- ment securities.	
		Foreign Government securities.	
		Indian Municipal and Provin- cial securities.	
		British and Colonial and Pro- vincial securities.	
		Foreign and Provincial secu- rities.	
		Bonds, debentures, stocks and other securities whereon in- terest is guaranteed by the Indian Government.	
		Bonds, debentures, stocks and other securities whereon in- terest is guaranteed by the British or any Colonial Government.	
		Bonds, debentures, stocks and other securities whereon in- terest is guaranteed by any Foreign Government.	
		Ordinary stocks and shares of any Indian Presidency Bank.	
		(Debentures of any Railway in India.)	

* These items are or have been included in the corresponding items in the First Schedule.

† The words within quotations have been added by Act XIII. of 1914.

THE THIRD SCHEDULE—(concluded).

LIABILITIES.	Rs.	ASSETS.	Rs.
		Debentures of any Railway out of India.	
		Preference or guaranteed shares of any Railway in India.	
		Preference or guaranteed shares of any Railway out of India.	
		Ordinary stocks and shares of any Railway in India.	
		Ordinary stocks and shares of any Railway out of India.	
		House property in India.	
		Do. Do. out of India.	
		Freehold and leasehold ground rents and rent-charges in India.	
		Life interests and reversions in India.	
		Life interests and reversions out of India.	
		Other investments in India (to be specified.)	
		Other investments out of India (to be specified.)	
		Agents' balances	
		Outstanding premiums*	
		Do. interests dividends and rents.*	
		Interest accrued but not payable*	
		Bills receivable	
		Cash—	
		On deposit	
		In hand and on current account.	
		Other assets (to be specified) ...	
Rs. ...		Rs. ...	

* These items are or have been included in the corresponding items in the First Schedule.

NOTE 1.—When part of the assets of the company are specifically deposited under local laws, in various places out of India as security to holders of life assurance policies there issued each such place and the amount compulsorily lodged therein must be specified.

NOTE 2.—A balance-sheet in the above form must be rendered in respect of the annuity fund if the investments of that fund are distinct from those of the life assurance fund.

NOTE 3.—The balance-sheet must state how the value of the Stock Exchange securities are arrived at and on the occasions when a statement respecting valuation under the Fourth Schedule is made a certificate must be appended, signed by the same persons as signed the balance-sheet to the effect that in their belief the assets set forth in the balance-sheet are in the aggregate fully of the value stated therein less any investment reserve fund taken into account.

THE FOURTH SCHEDULE.

(See sections 8 and 9.)

STATEMENT RESPECTING THE VALUATION OF THE LIABILITIES
UNDER LIFE POLICIES AND ANNUITIES OF THE _____, TO
BE MADE AND SIGNED BY THE ACTUARY.

(The answers should be numbered to accord with the numbers of the corresponding questions.)

1. The date up to which the valuation is made.
2. The general principles adopted in the valuation, and the method followed in the valuation of particular classes of assurances, including a statement of the method by which the net premiums have been arrived at, and whether these principles were determined by the instrument constituting the company or by its regulations or bye-laws, or how otherwise; together with a statement of the manner in which policies on under average lives are dealt with.
3. The table or tables of mortality used in the valuation. In cases where the tables employed are not published, specimen policy values are to be given, at the rate of interest employed in the valuation, in respect of whole-life assurance policies effected at the respective ages of 20, 30, 40 and 50, and having been respectively in force for 5 years, 10 years, and upwards at intervals of five years, respectively; with similar specimen policy values in respect of endowment assurance policies, according to age at entry, original term of policy and duration.
4. The rate or rates of interest assumed in the calculations.
5. The actual proportion of the annual premium income (if any), reserved as a provision for future expenses and profits, separately specified in respect of assurances with immediate profits with deferred profits, and without profits. (If none, state how this provision is made.)
6. The consolidated revenue-account since the last valuation, or, in case of a company which has made no valuation, since the commencement of the business. (This return should be made in

NOTE 4.—A certificate must be appended hereto, signed by the same persons as signed the balance-sheet (Form A) and by the auditor, to the effect that no part of any such fund has been applied directly or indirectly, for any purpose other than the class of business to which it is applicable.

NOTE 5.—Companies having investments with any uncalled liability shall state separately the full amount thereof.

NOTE 6.—Particulars must be given of all loans, including temporary advances, except loans on policies within their surrender values made at any time during the year to any director or officer of a company or to any other company in which any of said directors or officers may hold the position either of director or of officer,

THE FOURTH SCHEDULE—(continued.)

the form annexed. No return under this heading will be required where a statement under this schedule is deposited annually.)

7. The liabilities of the company under life policies and annuity at the date of the valuation, showing the number of policies, the amount assured and the amount of premiums payable annually under each class of policies, both with and without participation in profits; and also the net liabilities and assets of the company with the amount of surplus or deficiency. (These returns to be made in the forms annexed.)

8. The principles upon which the distribution of profits among the shareholders and policy-holders is made, and whether these principles were determined by the instrument constituting the company or by its regulations or bye-laws, or how otherwise, and the number of years' premiums to be paid before a bonus (a) is allotted, and (b) vests.

9. The results of the valuation, showing—

(1) the total amount of profit made by the company, allocated as follows:—

(a) among the policy-holders with immediate participation, and the number and amount of the policies which participated;

(b) among policy-holders with deferred, participation, and the number and amount of the policies which participated;

(c) among the shareholders;

(d) to reserve funds, or other accounts;

(e) carried forward unappropriated;

(2) specimens of bonuses allotted to whole life assurance policies for Rs. 1,000 effected at the respective ages of 20, 30, 40 and 50, and having been respectively in force for 5 years, 10 years, and upwards at intervals of 5 years respectively, together with the amounts apportioned under the various modes in which the bonus might be received; with similar specimen bonuses and particulars in respect of endowment assurance policies, according to age at entry, original term of policy, and duration.

(FORM REFERRED TO UNDER HEADING NO. 6 IN
FOURTH SCHEDULE.)*Consolidated Revenue Account of the* _____ *for* _____ *years*
commencing _____ *and ending* _____

	Rs.		Rs.
Amount of life assurance fund at the beginning of the period		Claims under policies paid and outstanding:—	Rs.
Premiums		By death	
Consideration of annuities grant- ed Rs.		By maturity	
Interest, dividends and rents			
Less income-tax thereon		Surrenders	
		Annuities	
Other receipts (accounts to be specified)		Bonuses in cash	
		„ „ reduction of premi- ums	
		Commission	
		Expenses of management ...	
		Other payments (accounts to be specified).	
		Amount of life assurance fund at the end of the period as per Third Schedule.	
Rs. ...		Rs. ...	

NOTE—If any sum has been deducted from the expenses of management account and taken credit for in the balance-sheet as an asset, the sum so deducted to be separately shown in the above statement.

THE FOURTH SCHEDULE—(continued).

(FORM REFERRED TO UNDER HEADING NO. 7 IN FOURTH SCHEDULE.)

Summary and valuation of the policies of the _____ as
at _____ 19 _____.

	PARTICULARS OF THE POLICIES FOR VALUATION.				VALUATION.			
	Number of Policies.	Sums assured and bonuses.	Office yearly premiums.	Net yearly premiums.	Value by the interest.	Table, per cent.		
					Sums assured and bonuses.	Office yearly premiums.	Net yearly premiums.	Net liability.
ASSURANCES.								
I.— <i>With immediate participation in profits.</i>								
For whole term of life ...								
Other classes (to be specified).								
Extra premiums payable.								
II.— <i>With deferred participation in profits.</i>								
For whole term of life ...								
Other classes (to be specified).								
Extra premiums payable								
Total assurances with profits.								
III.— <i>Without participation in profits.</i>								
For whole term of life ...								
Other classes (to be specified.)								
Extra premiums ...								
Total assurances without profits.								
Total assurances ...								
Deduct re-assurances (to be specified according to class in a separate statement).								
Net amount of assurances.								
Adjustments if any (to be separately specified).								
ANNUITIES ON LIVES.								
Immediate ...								
Other classes (to be specified).								
Total of the results.								

THE FOURTH SCHEDULE—(concluded.)

(FORM REFERRED TO UNDER HEADING NO. 7 IN FOURTH SCHEDULE.)

Valuation Balance-Sheet of _____ as at _____ 19

DR.	CR.
Rs.	Rs.
To net liability under life assurance and annuity transactions (as per summary statement provided in Fourth Schedule).	By life assurance and annuity funds (as per Balance-sheet under Third Schedule).
To surplus, if any	By deficiency, if any

THE FIFTH SCHEDULE.

(See section 10.)

STATEMENT OF THE LIFE ASSURANCE AND ANNUITY BUSINESS OF THE _____ ON THE _____ 19 _____, TO BE SIGNED BY THE ACTUARY.

(The answers should be numbered to accord with the numbers of the corresponding questions. Statements of re-assurances corresponding to the statements in respect of assurances are to be given throughout.) Separate statements are to be furnished in the replies to all the headings under this Schedule for business at other than European rates.

1. The published table or tables of premiums for assurances for the whole term of life and for endowment assurances which are in use at the date above-mentioned.

NOTE 1.—The term "extra premium" in this Act shall be taken to mean the charge for any risk not provided for in the minimum contract premium. If policies are issued in or for any country at rates of premium deduced from tables other than the European mortality tables adopted by the company, separate schedules similar in form to the above must be furnished.

NOTE 2.—Separate returns and valuation results must be furnished in respect of classes of policies valued by different tables of mortality, or at different rates of interest, also for business at other than European rates.

NOTE 3.—In cases also where separate valuations of any portion of the business are required under local laws in places outside British India, a summary statement must be furnished in respect of the business so valued in each such place showing the total number of policies, the total sums assured and bonuses, the total office yearly premiums and the total net liability on the bases as to mortality and interest adopted in each such place, with a statement as to such bases respectively.

THE FIFTH SCHEDULE—(concluded).

2. The total amount assured on lives for the whole term of life which are in existence at the date abovementioned distinguishing the portions assured with immediate profits, with deferred profits, and without profits, stating separately the total reversionary bonuses and specifying the sums assured for each year of life from the youngest to the oldest ages, the basis of division as to immediate and deferred profits being stated.

3. The amount of premiums receivable annually for each year of life, after deducting the abatements made by the application of bonuses in respect of the respective assurances mentioned under Heading No. 2, distinguishing ordinary from extra premiums. A separate statement is to be given of premiums payable for a limited number of years, classified according to the number of years' payments remaining to be made.

4. The total amount assured under endowment assurances, specifying sums assured and office premiums separately in respect of each year in which such assurances will mature for payment. The reversionary bonuses must also be separately specified and the sums assured with immediate profits, with deferred profits, and without profits separately returned.

5. The total amount assured under classes of assurance business, other than assurances dealt with under questions 2 and 4, distinguishing the sums assured under each class and stating separately the amount assured with immediate profits with deferred profits, and without profits, and the total amount of reversionary bonuses.

6. The amount of premiums receivable annually in respect of each such special class of assurances mentioned under Heading No. 5, distinguishing ordinary from extra premiums.

7. The total amount of premiums which has been received from the commencement upon pure endowment policies which are in force at the date abovementioned.

8. The total amount of immediate annuities on lives, distinguishing the amounts for each year of life, and distinguishing male and female lives.

9. The amount of all annuities on lives other than those specified under Heading No. 8 distinguishing the amount of annuities payable under each class, and the amount of premiums annually receivable.

10. The average rate of interest yielded by the assets, whether invested or uninvested, constituting the life assurance fund of the company, calculated upon the mean fund of each year during the period since the last investigation, without deduction of income-tax.

It must be stated whether or not the mean fund upon which the average rate of interest is calculated includes reversionary investments.

11. A table of minimum values, if any, allowed for the surrender of policies for the whole term of life and for endowments and endowment assurances, or a statement of the method pursued in calculating such surrender values, with instances of the application of such method to policies of different standing and taken out at various interval ages from the youngest to the oldest.

THE SIXTH SCHEDULE.

(See sections 24 and 25.)

RULES FOR VALUING ANNUITIES, LIFE POLICIES AND LIABILITIES.

Rule for valuing an annuity.

An annuity shall be valued according to the tables used by the company which granted such annuity at the time of granting the same, and, where such tables cannot be ascertained or adopted to the satisfaction of the Court, then according to such rate of interest and tables of mortality as the Court may direct.

Rule for valuing a policy.

The value of the policy is to be the difference between the present value of the reversion in the sum assured according to the contingency upon which it is payable, including any bonus or addition thereto made before the commencement of the winding up, and the present value of the future annual premiums.

In calculating such present values interest is to be assumed at such rate, and the rate of mortality according to such tables, as the Court may direct.

The premium to be calculated is to be such premium as according to said rate of interest and rate of mortality is sufficient to provide for the risk incurred by the office in issuing the policy, exclusive of any addition thereto for office expenses and other charges.

Rule for valuing a liability.

The liquidator, in the case of all persons appearing by the books of the company to be entitled to or interested in policies granted by such company, is to ascertain the value of the liability of the company to each such person, and give notice of such value to such persons in such manner as the Court may direct, and any person to whom notice is so given shall be bound by the value so ascertained unless he gives notice of his intention to dispute such value in manner and within a time to be prescribed by a rule or order of the Court

ACT NO. VII. OF 1912.

Bengal, Bihar, Orissa and Assam Laws Act, 1912.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 26th March
1912.*

An Act to make certain provisions regarding the application of the law in force in the Presidency of Fort William in Bengal, the Province of Bihar and Orissa and the Province of Assam.

Whereas a Governor and an Executive Council have been appointed for the Presidency of Fort William in Bengal :

And whereas, by Proclamation published under Notification No. 290, dated the twenty-second day of March 1912, the Governor-General in Council, with the sanction of His Majesty, has been pleased to declare and appoint that, on and from the first day of April 1912, the territory mentioned in Schedule A shall be and continue subject to the said Presidency of Fort William in Bengal :

And whereas, by Proclamation published under Notification No. 289, dated the twenty-second day of March, 1912, the Governor General, with the sanction of His Majesty, has been pleased to constitute the territory mentioned in Schedule B to be, for the purposes of the Indian Councils Act,* 1861, a Province to which the provisions of that Act touching the making of laws and Regulations for the peace and good government of the Presidencies of Fort St. George and Bombay shall be applicable, and to direct that the said Province shall be called the Province of Bihar and Orissa, and further to appoint a Lieutenant-Governor of that Province ;

And whereas, by Proclamation published under Notification No 291, dated the twenty second day of March 1912, the Governor-General in Council, with the sanction and approbation of the Secretary of State for India has been pleased to take under his immediate authority and management the territory mentioned in Schedule C, which was formerly included within the Province of Eastern Bengal and Assam, and to form the same into a Chief Commissioner-ship, to be called the Chief Commissionership of Assam, and further to appoint a Chief Commissioner therefor ;

* 24 & 25 Viet, c. 87.

And whereas it is expedient to make certain provisions regarding the application of the law in force in the territories affected by the said Proclamations :

It is hereby enacted as follows :—

Short title and commencement. 1. (1) This Act may be called the Bengal, Bihar and Orissa and Assam Laws Act, 1912; and

(2) It shall come into force on the first day of April 1912.

Saving of territorial application of enactments. 2. The Proclamations referred to in the preamble shall not be deemed to have effected any change in the territorial application of any enactment, notwithstanding that such enactment may be expressed to apply or extend to the territories for the time being under a particular administration.

Construction of certain references in enactments in force in territory mentioned in Schedules A, B and C. 3. All enactments made by any authority in British India, and all notifications, orders, schemes, rules, forms and by-laws issued, made or prescribed under such enactments, which, immediately before the commencement of this Act, were in force in, or prescribed for, any of the territory mentioned in Schedule A, Schedule B or Schedule C, shall, in their application to that territory, be construed as if references therein to the authorities, territory or Gazettes mentioned in column 1 of Schedule D were references to the authorities, territory or Gazettes respectively mentioned or referred to opposite thereto in column 2 of that Schedule :*

Constitution of Board of Revenue in Bihar and Orissa. 4.† There shall be a Board of Revenue for the Province of Bihar and Orissa, to which the provisions of the Bengal Board of Revenue Regulation,† 1822, and the Bengal Board of Revenue Act,§ 1850, shall, so far as may be, apply.

Powers to Courts and Local Governments for facilitating application of enactments. 5. For the purpose of facilitating the application to the territory, or any part thereof, mentioned in Schedule A, Schedule B or Schedule C of any enactment passed before the commencement of this Act, or of any notification, order, scheme, rule, from or by-law made under any such enactment,—

(a) any Court may, subject to the other provisions of this Act, construe the enactment, notification, order, scheme, rule, form or by-law with such alterations not

* Certain words after this repealed by Act 38 of 1920 have been omitted.

† This section have been repealed in Bihar and Orissa by B & O Act I of 1913.

‡ Reg. III of 1822.

§ Act XLIV. of 1850.

affecting the substance, as may be necessary or proper to adapt it to the matter before the Court ; and,

(b) the Local Government may, by notification in the local official Gazette, direct by what officer any authority or power shall be exerciseable ; and any such notification shall have effect as if enacted in this Act.

6. Nothing in this Act shall affect any proceeding which, Pending proceedings. at the commencement thereof, is pending in or in respect of any of the territory mentioned in Schedule A, Schedule B or Schedule C ; and every such proceeding shall be continued as if this Act had not been passed.

7. The enactments specified in Schedule E are hereby amended to the extent and in the manner specified in the fourth column thereof
Amendments of Acts.

8. The Bengal and Assam Laws Act,*
Repeal. 1905, is hereby repealed.

SCHEDULE A.

(See sections 3, 5 and 6.)

THE PRESIDENCY OF FORT WILLIAM IN BENGAL.

Part I.

The Chittagong Division, comprising the districts of Chittagong, the Chittagong Hill-tracts, Noakhali and Tippera ;

the Dacca Division, comprising the districts of Bakarganj, Dacca, Faridpur and Mymensingh ;

the Rajshahi Division, comprising the districts of Bogra, Dinapur, Jalpaiguri, Malda, Pabna, Rajshahi and Rangpur.

Part II.

The Burdwan Division, comprising the districts of Bankura, Birbhum, Burdwan, Hooghly, Howrah and Midnapur ;

the Presidency Division, comprising the town of Calcutta and the districts of Jessore, Khulna, Mursidabad, Nadia and the 24-Parganas ;
and

the district of Darjeeling.

SCHEDULE B.

THE PROVINCE OF BIHAR AND ORISSA.

The districts of Bhagalpur, Monghyr, Purnea and the Santhal Parganas, in the Bhagalpur Division ;

the Patna Division, comprising the districts of Gaya, Patna and Shahabad ;
the Tirhut Division, comprising the districts of Champaran, Darbhanga, Muzaffarpur and Saran ;

* Act VII. of 1905.

the Chota Nagpur Division, comprising the districts of Hazaribagh, Manbhum, Palamau, Ranchi and Singhbhum; and
the Orissa Division, comprising the districts of Angul, Balasore, Cuttack, Puri and Sambalpur.

SCHEDULE C.

THE PROVINCE OF ASSAM.

The Assam Valley Districts Division comprising the districts of Darrang, Garo Hills, Goalpara, Kamrup, Lakhimpur, Nowgong and Sibsagar; and
the Surma Valley and Hill Districts Division, comprising the districts of Cachar, Khasi and Jaintia Hills, Lushai Hills, Naga Hills and Sylhet.

SCHEDULE D.*

(See section 3.)

Part 1.—Construction of enactments, etc., in force in the territory mentioned in Schedule A (the Presidency of Fort William in Bengal).

1	2
References.	Constructions.
1. The Local Government of Bengal...	The The Governor in Council of Fort William in Bengal.
2. The Local Government of Eastern Bengal and Assam.	
3. The Board of Revenue for Eastern Bengal and Assam.	
4. The Chief Controlling Revenue-Authority.	The Board of Revenue for Bengal.
5. The Chief Revenue-Authority ...	
6. All officers and official bodies not mentioned in the foregoing clauses 2 to 5 (except the Treasurer of Charitable Endowments) whose authority extended, immediately before the commencement of this Act, over the Province of Eastern Bengal and Assam generally, inclusive of the territory mentioned in Part I. of Schedule A.	(a) The respective officers and official bodies who immediately before the commencement of this Act exercised similar functions in the Province of Bengal; or (b) Such other officers or official bodies, respectively, as the Governor in Council of Fort William in Bengal may, by notification in the local official Gazette, direct.
7. The local official Gazette (English or Vernacular, as the case may be) of the Government of Eastern Bengal and Assam.	The local official Gazette (English or Vernacular, as the case may be) of the Government of Bengal.

* [Cf. Act VII. of 1905, Sch. D.]

SCHEDULE D—Contd.

Part II.—Constructoin of enactments, etc., in force in the territory mentioned in Schedule B (the Province of Bihar and Orissa)

1	2
References.	Constructions.
8. The Local Government of Bengal ...	} The Local Government of Bihar and Orissa.
9. The Local Government of the Central Provinces.	
10. The Board of Revenue for Bengal...	} The Board of Revenue for Bihar and Orissa.
11. The Chief Controlling Revenue Authority.	
12. The Chief Revenue Authority ...	
13. The Court of Wards of the Central Provinces.	
14. The Superintendent of Government Wards in the Central Provinces.	} The High Court of Judicature at Fort William in Bengal.
15. The Judicial Commissioner of the Central Provinces.	
16. All officers and official bodies not mentioned in the foregoing clauses 8 to 15 (except the Treasurer of Charitable Endowments) whose authority extended, immediately before the commencement of this Act, over the Province of Bengal generally, inclusive of the territory mentioned in Schedule B.	Such officers or official bodies, respectively, as the Local Government may, by notification in the local official Gazette, direct.
17. The local official Gazette (English or vernacular, as the case may be) of the Government of Bengal or the Chief Commissionership of the Central Provinces.	The local official Gazette (English or Vernacular as the case may be) of the Government of Bihar and Orissa.

SCHEDULE D—*concl'd.**Part III.—Construction of enactments, etc., in force in the territory mentioned in Schedule C (the Province of Assam).*

1	2
References.	Constructions.
18. The Local Government of Bengal ... 19. The Local Government of Eastern Bengal and Assam. 20. The Board of Revenue for Bengal... 21. The Board of Revenue for Eastern Bengal and Assam. 22. The Chief Controlling Revenue Authority. 23. The Chief Revenue-Authority ...	The Chief Commissioner of Assam.
24. All officers and official bodies not mentioned in the foregoing clauses 18 to 23 (except the Treasurer of Charitable Endowments) whose authority extended, immediately before the commencement of this Act, over the Province of Eastern Bengal and Assam generally, inclusive of the territory mentioned in Schedule C.	Such officers or official bodies, respectively, as the Chief Commissioner of Assam may by notification in the local official Gazette direct.
25. The Chief Commissionership of Assam.	The territory mentioned in Schedule C.
26. The local official Gazette (English or Vernacular, as the case may be) of the Government of Bengal or the Government of Eastern Bengal and Assam.	The local official Gazette (English or Vernacular, as the case may be) of the Chief Commissionership of Assam.

SCHEDULE E.

(See section 7.)

I	2	3	4
Year.	No.	Short title.	Amendments.
1877	III.	The Specific Relief Act, 1877.	In section 45 (f) for the words "the Lieutenant-Governor of Bengal" substitute the words "the Governor in Council of Fort William in Bengal."
1882	XV.	The Presidency Small Cause Courts Act, 1882.	In section 93, for the words "and Bombay" substitute the words "Bombay and Fort William in Bengal" and omit the words "the Lieutenant-Governor of Bengal."
1903	X.	The Victoria Memorial Act, 1903.	In section 2 (1) (b) for the words "the Lieutenant-Governor of Bengal" substitute the words "the Governor of Fort William in Bengal."
1910	X.	The Indian Museum Act, 1910.	In section 2 (1) (c) for the words "the Lieutenant-Governor of Bengal" substitute the words "the Governor of Fort William in Bengal."

ACT NO. VIII. OF 1912.

The Wild Birds and Animals Protection Act, 1912.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

Received the G-G' assent on the 18th September 1912.

An Act to make better provision for the protection and preservation of certain wild birds and animals.

Whereas it is expedient to make better provision for the protection and preservation of certain wild birds and animals; It is hereby enacted as follows :—

1. (1) This Act may be called the Wild Birds and Animals Protection Act, 1912; and
Short title and extent.

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

2. (1) This Act applies, in the first instance, to the birds and animals specified in the Schedule, when in their wild state.
Application of Act.

(2) The Local Government may, by notification in the local official Gazette, apply the provisions of this Act to any kind of wild bird or animal, other than those specified in the Schedule, which, in its opinion, it is desirable to protect or preserve.

3. The Local Government may, by notification in the local official Gazette, declare the whole year or any part thereof to be a close time throughout the whole or any part of its territories for any kind of wild bird or animal to which this Act applies or for female or immature wild birds or animals of such kind; and, subject to the provisions hereinafter contained, during such close time, and within the areas specified in such notification, it shall be unlawful—
Close time.

(a) to capture any such bird or animal, or to kill any such bird or animal which has not been captured before the commencement of such close time;

(b) to sell or buy, or offer to sell or buy, or to possess, any such bird or animal which has been captured or killed before the commencement of such close time, or the flesh thereof;

(c) if any plumage has been taken from any such bird captured or killed during such close time, to sell or buy, or to offer to sell or buy, or to possess, such plumage.

4. (1) Whoever does, or attempts to do, any act in contravention of section 3, shall be punishable with fine which may extend to fifty rupees.

Penalties.

(2) Whoever, having already been convicted of an offence under this section, is again convicted thereunder shall, on every subsequent conviction, be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to one hundred rupees, or with both.

5. (1) When any person is convicted of an offence punishable under this Act, the convicting Magistrate may direct that any bird or animal in respect of which such offence has been committed, or the flesh or any other part of such bird or animal shall be confiscated.

Confiscation.

(2) Such confiscation may be in addition to the other punishment provided by section 4 for such offence.

6. No Court inferior to that of a Presidency Magistrate or a Magistrate of the second class shall try any offence against this Act.

Cognizance of offences.

7. Where the Local Government is of opinion that, in the interests of scientific research, such a course is desirable, it may grant to any person a license, subject to such restrictions and conditions as it may impose entitling the holder thereof to do any act which is by section 3 declared to be unlawful.

Power to grant exemption.

8. Nothing in this Act shall be deemed to apply to the capture or killing of a wild animal by any person in defence of himself or any other person, or to the capture or killing of any wild bird or animal in bona fide defence of property.

Savings.

9. [Repeal.]—Repealed by Act X VII. of 1914.

THE SCHEDULE.

- (i) Bustards, ducks, floricans, jungle fowl, partridges, peafowl, pheasants, pigeons, quail, sand grouse, painted snipe spur-fowl, wood-cock, herons, egrets, rollers, and king fishers.
- (ii) Antelopes, asses, bison, buffaloes deer, gazelles, goats, hares, oxen, rhinoceroses and sheep.

ACT NO. IX OF 1912.

The Presidency Small Cause Courts (Amendment) Act,* 1912.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

Received the G.—G.'s assent on the 18th September 1912.

*An Act further to amend the Presidency Small
Cause Courts Act, 1882.*

WHEREAS it is expedient further to amend the Presidency Small Cause Courts Act* 1882 ; It is hereby enacted as follows :

Short title.

1. This Act may be called the Presidency Small Cause Courts (Amendment) Act, 1912.

Amendment of section
41, Act XV., 1882.

2. In section 41 of the Presidency Small Cause Courts Act,* 1882, for the word "one" the word "two" shall be substituted.

* Act XV. of 1882.

ACT NO. X, OF 1912.

The Indian Divorce (Amendment) Act, * 1912.

PASSED BY THE GOVERNOR-GENERAL OF INDIA
IN COUNCIL.

Received the G-G's assent on the 18th September 1912.

An Act further to amend the Indian Divorce Act.

WHEREAS it is expedient further to amend the Indian Divorce Act * ; It is hereby enacted as follows :

Short title. 1. This Act may called the Indian Divorce (Amendment) Act 1912.

Addition to section 7, 2. To section 7 of the Indian Divorce Act * the following proviso shall be added, Act IV. of 1869 namely :—

“Provided that nothing in this section shall deprive the said Courts of jurisdiction in a case where the parties to a marriage professed the Christian religion at the time of the occurrence of the facts on which the claim to relief is founded.”

* Act IV, of 1869.

ACT NO. XIII. OF 1912.

The Delhi Laws Act, 1912.

PASSED BY THE GOVERNOR-GENERAL OF INDIA
IN COUNCIL.

Received the G.-G's assent on the 18th September, 1912.

*An Act to provide for the application of the law in force in
the province of Delhi and for the extension
of other enactments thereto.*

WHEREAS by Proclamation published in Notification No. 911, dated the seventeenth day of September, 1912, the Governor-General in Council, with the sanction and approbation of the Secretary of State for India, has been pleased to take under his immediate authority and management the territory mentioned in Schedule A, which was formerly included within the Province of the Punjab, and to provide for the administration thereof by a Chief Commissioner as a separate Province to be known as the Province of Delhi ;

And whereas it is expedient to provide for the application of of the law in force in the said territory, and for the extension of other enactments thereto ; It is hereby enacted as follows :—

Short title and com-
mencement. 1. (1) This Act may be called the Delhi
Laws Act, 1912 ; and

(2) It shall come into force on the first day of October, 1912.

2. The proclamation referred to in the preamble shall not be deemed to have effected any change in the territorial application of any enactment notwithstanding that such enactment may be expressed to apply or extend to the territories for the time being under any particular administration.

3. All enactments made by any authority in British India and all notifications, orders, schemes, rules, froms and by-laws issued, made or prescribed under such enactments which immediately before the commencement of this Act were in force in, or prescribed for any of the territory mentioned in Schedule A, shall in their application to that territory be construed as if references therein to the authorities, or gazette mentioned in column 1 of Schedule B were references to the authorities, or gazette respectively mentioned or referred to opposite thereto in column 2 of that Schedule :

Provided that the Governor-General in Council may, by notification in the Gazette of India, direct that any power or duty conferred or imposed on the Local Government under any such enact-

ment shall be exercised or performed by the Governor General in Council or by such other authority as he may specify in this behalf and not by the Chief Commissioner of Delhi.

4. For the purpose of facilitating the application to the territory mentioned in Schedule A or any part thereof of any enactment passed before the Commencement of this Act or of any notification, order, scheme, rule, form or by-law issued, made or prescribed under any such enactment—

- (1) any Court may subject to the other provisions of this Act construe the enactment, notification, order scheme, rule, form or by-law with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court, and
- (2) the Local Government may subject to the other provisions of this Act by notification in the Gazette of India, direct by what Officer any power or duty shall be exercised or discharged, and any such notification shall have effect as if enacted in this Act.

5. (1) A notification issued under section 4, sub-section (2), may direct that any powers or duties vested in separate Officers may be consolidated and vested in, and discharged by a single Officer.

Vesting of powers of separate Officers in single Officer.

2) Where by such a notification appellate powers are consolidated and vested in a single Officer, the period of limitation for the consolidated appeal shall be the longest period provided in the case of an appeal to any of the Officers whose powers are so consolidated.

6. Nothing in this Act shall affect any proceeding which at the commencement thereof is pending in respect of any of the territory mentioned in Schedule A, and every such proceeding shall be continued as if this Act had not been passed :

Provided that all proceedings which at the commencement of this Act are pending before the Commissioner of the Division or any other authority within the territory mentioned in Schedule A shall be transferred to, and dispose of by, such authorities in the Province of Delhi as the Local Government may, by notification in the Gazette of India, direct.

7. The Governor-General in Council may, by notification in the Gazette of India, extend with such restrictions and modifications as he thinks fit to "the Province of Delhi," * or any part thereof any enactment which is in force in any part of British India at the date of such notification.

Power to extend enactments in force in other parts of British India with modifications and restrictions.

* The words within quotations have been inserted by Act VII, of 1915.

SCHEDULE A.

(See section 3.)

THE PROVINCE OF DELHI.

That portion of the District of Delhi comprising the Tahsil of Delhi and the police station of Mahrauli.

SCHEDULE B.

(See section 3.)

1	2
Reference.	Construction-
1. The Local Government	
2. The Lieutenant Governor of the Punjab.	
3. The Chief Controlling Revenue Authority.	
4. The Chief Revenue Authority ...	
5. The Chief Customs Authority ...	
6. The Financial Commissioner ...	The Chief Commissioner of Delhi.
7. The Commissioner of Revenue ...	
8. The Commissioner of the Division	
9. The Commissioner.	
10. The Chief Secretary to Government.	
11. A Secretary to Government or to the Local Government.	
12. All officers and official bodies not mentioned in the fore- going clauses except the Treasurer of Charitable En- dowments whose authority extended immediately before the commencement of this Act over the territory mentioned in Schedule A.	Such officials or official bodies res- pectively as the Local Government may, by notification in the Gazette of India direct.
13. The Local Official Gazette of the Punjab The Gazette of India.	

AOT NO I. OF 1913,

The Indian Extradition (Amendment) Act, 1913.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 27th
February 1913.*

An Act to amend the Indian Extradition Act,

Whereas it is expedient to amend the Indian Extradition Act 1903,* It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Extradition (Amendment) Act, 1913.

2. (1) In sub-section (1) of section 7 of the Indian Extradition Act, 1903,* after the words "such person is believed to be", the words "or if such person is believed to be in any Presidency-town to the Chief Presidency Magistrate of such town" shall be inserted.

(2) In sub-section (2) of the same section after the words "accused person when arrested shall" the words "be produced before the District Magistrate or Chief Presidency Magistrate, as the case may be, who shall record any statement made by him ; such accused person shall then" shall be inserted.

(3) In sub-section (3) of the same section after the words "District Magistrate", the words "or Chief Presidency Magistrate" shall be inserted.

3. After section 8 of the said Act the following section shall be inserted, namely :—

"8A. Notwithstanding anything contained in section 7, sub-section (2) or in section 8, when an accused person arrested in accordance with the provisions of section 7 is produced before the District Magistrate or Chief Presidency Magistrate, as the case may be, and the statement (if any) of such accused person has been recorded, such Magistrate may, if he thinks fit, before proceeding further, report the case to the Local Government and, pending the receipt of orders on such report, may detain such accused person in custody or release him on his executing a bond with sufficient sureties for his attendance when required."

Power to report case for orders of Local Government.

* Act XV. of 1903.

ACT NO. II. OF 1913.

The Official Trustees Act. 1913.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL

Received the G.-G's assent on the 27th February 1913.

An Act to consolidate and amend the Law constituting the office of official Trustee.

Whereas it is expedient to consolidate and amend the law constituting the office of the Official Trustee ; It is hereby enacted as follows :—

PART I.

PRELIMINARY.

Short title, extent and commencement. (1) This Act may be called the Official Trustees Act. 1913.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also to all British and Indian subjects of His Majesty in the territories of Native States in India.

(3) It shall come into force on such date as the Governor-General in Council, by notification in the *Gazette of India*, may direct.

Interpretation clause. 2. In this Act unless there is anything repugnant in the subject or context.

(1) "Government" means the Governor-General in Council, so far as the Act relates to the Presidency of Bengal, and the Local Governments of Madras and Bombay, respectively, so far as the Act relates to those Presidencies.

(2) "High Court" means His Majesty's High Courts of Judicature at Fort William in Bengal, Madras and Bombay, respectively, in the exercise of their original civil jurisdiction.

(3) "Official Gazette" means in the case of the Presidency of Bengal, the *Gazette of India*, in the case of the Presidency of Madras, the *Fort St. George Gazette*, and in the case of the Presidency of Bombay, the *Bombay Government Gazette*.

(4) "Prescribed" means prescribed by rules under this Act :

(5) (a) "Presidency of Bengal" includes the territories for the time being under the government of the Governor of Fort William in Bengal in Council, the United

Provinces of Agra and Oudh, the Provinces of the Punjab, Burma, Bihar and Orissa, the Central Provinces, Assam, the North-West Frontier Province, the Province of Delhi, Ajmeer and Merwara, the Andaman and Nicobar Islands, and such of the territories of any Native State as the Governor-General in Council may by notification in the *Gazette of India* direct.

(b) "Presidency of Bombay" includes the territories for the time being under the Government of the Governor of Bombay in Council, the Province of British Baluchistan, and such of the territories of any Native State as the Governor-General in Council may by notification in the *Gazette of India* direct,

(c) "Presidency of Madras" includes the territories for the time being under the Government of the Governor of Fort St. George in Council, the Province of Coorg, and such of the territories of any Native State as the Governor-General in Council may by notification in the *Gazette of India* direct.

(6) "Presidency" means any of the Presidencies mentioned in clause (5)

(7) 'revenues of the Government' means, in respect of any part of India in which the powers and duties of the Government under this Act are exercised and discharged by a Local Government, the revenues, allocated to that Government under the Government of India Act.*

Extent of jurisdiction
of High Courts.

3. For the purposes of this Act the High Court at a Presidency-town shall have jurisdiction throughout the Presidency.

PART II.

THE OFFICE OF OFFICIAL TRUSTEE.

4. (1) In each of the Presidencies of Bengal, Madras and Bombay, the Government shall appoint an Official Trustee.

(2) No person shall be appointed to the office of Official Trustee of any of the said Presidencies who is not—

(a) a Barrister ; or

(b) an Advocate, Attorney or Vakil enrolled by a High Court ; or

(c) a person holding the office of Deputy Administrator-General at the commencement of this Act.

* The words within quotations have been inserted by Act 21 of 1922.

(3) The said Official Trustees shall be called respectively, the Official Trustee of Bengal, the Official Trustee of Madras and the Official Trustee of Bombay.

5. The Government may appoint a Deputy or Deputies, to assist the Official Trustee; and any Deputy so appointed shall, subject to the control of the Government and the general or special orders of the Official Trustee, be competent to discharge any of the duties and exercise any of the powers of the Official Trustee, and when discharging such duties or exercising such powers shall have the same privileges and be subject to the same liabilities as the Official Trustee.

Official Trustee to be corporation sole, to have perpetual succession and official seal, and to sue and be sued in his corporate name.

6. The Official Trustee shall be a corporation sole by the name of the Official Trustee of the Presidency for which he is appointed and, as such Official Trustee, shall have perpetual succession and an official seal, and may sue and be sued in his corporate name.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF OFFICIAL TRUSTEE.

General Powers and duties of official Trustee

7. (1) Subject to, and in accordance with, the provisions of this Act and the rules made thereunder, the Official Trustee may, if he thinks fit,—

(a) act as an ordinary trustee ;

(b) be appointed trustee by a Court of competent jurisdiction.

(2) Save as hereinafter expressly provided, the Official Trustee shall have the same powers, duties and liabilities and be entitled to the same rights and privileges and be subject to the same control and orders of the Court as any other trustee acting in the same capacity.

(3) The Official Trustee may decline, either absolutely or except on such conditions as he may impose, to accept any trust.

(4) The official Trustee shall not accept any trust under any composition or scheme of arrangement for the benefit of creditors, nor of any estate known or believed by him to be insolvent.

(5) The Official Trustee shall not, save as provided by any rules made under this Act, accept any trust for a religious purpose or any trust which involves the management or carrying on of any business.

(6) The Official Trustee shall not, administer the estate of a deceased person, unless he is expressly appointed sole executor of, and sole trustee under, the will of such person.

(7) The Official Trustee shall always be sole trustee, and it shall not be lawful to appoint the Official Trustee to be trustee along with any other person.

8. (1) Any person intending to create a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act may by the instrument creating the trust and with the consent of the Official Trustee, appoint him by that name or any other sufficient description to be the trustee of the property subject to such trust :
Official Trustee may with consent be appointed trustee of settlement by grantor.

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

(2) Upon such appointment the property subject to the trust shall vest in such Official Trustee, and shall be held by him upon the trusts declared in such instrument.

9. When the Official Trustee has by that name or any other sufficient description been appointed trustee under any will, the executor of the will of "the" testator or the administrator of his estate shall, after obtaining probate or letters of administration, notify in the prescribed manner the contents of such will to such Official Trustee ; and, if such Official Trustee consents to accept the trust, then upon the execution by such executor or administrator of an instrument in writing transferring the property subject to the trust to the Official Trustee, such property shall vest in such Official Trustee, and shall be held by him upon the trusts expressed in the said will :
Appointment of Official Trustee as trustee by will.

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

10. (1) If any property is subject to a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act, and there is no trustee within the local limits of the ordinary or extraordinary original civil jurisdiction of the High Court willing or capable to act in the trust, the High Court may on application make an order for the appointment of the Official Trustee by that name with his consent to be the trustee of such property.
Power of High Court to appoint Official Trustee to be trustee to property.

(2) Upon such order such property shall vest in the Official Trustee and shall be held by him upon the same trusts as the same

* The word within quotations has been inserted by Act 18 of 1919.

was held previously to such order, and the previous trustee or trustees (if any) shall be exempt from liability as trustees of such property save in respect of acts done before the date of such order.

(3) Nothing in this section shall be deemed to affect the provisions of the Trustees' and Mortgagees' Powers Act, 1866,* or the Indian Trusts Act, 1882.†

11. (1) If any property is subject to a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act, and all the trustees or the surviving or continuing trustee or trustees and all persons beneficially interested in the trust are desirous that the Official Trustee shall be appointed in the room of such trustee or trustees, it shall be lawful for such trustee or trustees, by an instrument in writing to appoint the Official Trustee by that name or any other sufficient description with his consent to be the trustee of such property :

Provided that the consent of the Official Trustee shall be recited in the same instrument and that such instrument shall be duly executed by him

(2) Upon such appointment such property shall vest in the Official Trustee and shall be held by him upon the same trusts as the same was held previously to such appointment, and the previous trustee or trustees shall be exempt from all liability as trustees of such property save in respect of acts done before the date of such appointment.

12. (1) If any infant or lunatic is entitled to any gift, legacy or share of the assets of a deceased person, it shall be lawful for the person by whom such gift is made, or executor or administrator by whom such legacy or share is payable or transferable, or any trustee of such gift, legacy or share, to transfer the same by an instrument in writing to the Official Trustee by that name or any other sufficient description with his consent :

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

(2) Any money or property transferred to the Official Trustee under this section shall vest in him and shall be subject to the same provisions as are contained in this Act as to other property vested in such Official Trustee.

* Act XXVIII. of 1866.

† Act II. of 1882.

Official Trustee not to be required to give bond or security.

13. (1) No Official Trustee shall be required by any Court to enter into any bond or security on his appointment in any capacity under this Act.

(2) No Official Trustee or Deputy Official Trustee shall be required to verify otherwise than by his signature any petition presented by him under the provisions of this Act, and if the facts stated in any such petition are not within the Official Trustee's personal knowledge, the petition may be verified and subscribed by any person competent to make the verification.

14. The entry of the Official Trustee by that name in the books of a company shall not constitute notice of a trust; and a company shall not be entitled to object to enter the name of the Official Trustee on its register by reason only that the Official Trustee is a corporation; and, in dealing with property; the fact that the person dealt with is the Official Trustee shall not of itself constitute notice of a trust.

15. (1) The revenues of the Government * shall be liable to make good all sums required to discharge any liability which the Official Trustee, if he were a private trustee, would be personally liable to discharge, except when the liability is one to which neither the Official Trustee nor any of his officers has in any way contributed or which neither he nor any of his officers could by the exercise of reasonable diligence have averted, and in either of those cases the Official Trustee shall not, nor shall the revenues of "the Government or"† of the Government of India, be subject to any liability.

(2) Nothing in sub-section (1) shall be deemed to render the revenues "of the Government or"† of the Government of India or any Official Trustee appointed under this Act liable for anything done by or under the authority of any Official Trustee before the commencement of this Act.

16. Nothing in section 80 of the Code of Civil Procedure, 1908,‡ shall apply to any suit against the Official Trustee in which no relief is claimed against him personally.

* Certain words after this repealed by Act 21 of 1922 have been omitted.

† The words within quotations have been inserted by Act 21 of 1922.

‡ Act V. of 1908.

PART IV.

FEES.

17. (1) There shall be charged in respect of the duties of the Official Trustee such fees, whether by way of percentage or otherwise, as the Government may prescribe ;

Provided that in the case of a trust accepted by the Official Trustee before the commencement of the Act the fees prescribed under this section shall not exceed the fees leviable in respect of such trust under the Official Trustees Act, 1864,* as subsequently amended.

(2) The fees under this section may be at different rates for different properties or classes of properties or for different duties, and shall, so far as may be, be arranged so as to produce an amount sufficient to discharge the salaries and all other expenses incidental to the working of this Act (including such sum as Government may determine to be required to insure the revenues of the Government † against loss under this Act).

18. (1) All expenses which might be retained or paid out of the trust fund, if the Official Trustee were a private trustee, shall be so retained or paid, and any fees leviable under this Act shall be retained or paid in like manner as and in addition to such expenses.

(2) The Official Trustee shall transfer and pay to such authority and in such manner and at such times as the Government may prescribe, all fees received by him under this Act, and the same shall be carried to the account and credit of the Government.†

PART V.

AUDIT.

19. (1). The accounts of the Official Trustee shall be audited at least once annually at any other time if the Government so direct by the prescribed person and in the prescribed manner.

(2) The auditor shall examine such accounts, and shall forward to Government a statement thereof in the prescribed form,

* Act XVII, of 1864.

† Certain words after this repealed by Act 21 of 1922 have been omitted.

together with a report thereon and a certificate signed by him showing—

- (a) whether the accounts contain a full and true account of everything which ought to be contained therein, and,
- (b) whether the books, which by any rules made under this Act are directed to be kept by the Official Trustee, have been duly and regularly kept, and
- (c) whether the trust funds and securities have been duly kept and invested and deposited in the manner prescribed by this Act or any rules made thereunder;

or (as the case may be) that such accounts are deficient or that the Official Trustee has failed to comply with this Act or the rules made thereunder, in such respects as may be specified in in such certificate.

Auditor's power to summon witnesses and to call for documents.

20. (1) Every auditor shall have the powers of a Civil Court under the Code of Civil Procedure, 1908,*

- (a) to summon any person whose presence he may think necessary to attend him from time to time, and
- (b) to examine any person, on oath to be by him administered and
- (c) to issue a commission for the examination on interrogatories or otherwise of any person, and
- (d) to summon any person to produce any document or thing the production of which appears to be necessary for the purposes of such audit or examination.

(2) Any person who, when summoned, refuses, or without reasonable cause neglects to attend or to produce any document or thing or attends and refuses to be sworn, or to be examined, shall be deemed to have committed an offence within the meaning of, and punishable under, section 188 of the Indian Penal Code,† and the auditor shall report every case of such refusal or neglect to Government.

21. The cost of and incidental to every such audit and examination shall be determined in accordance with rules made by the Government and shall be defrayed in the prescribed manner.

22. Every beneficiary under a trust which is being administered by the Official Trustee shall, subject to such conditions and restrictions as may be prescribed, be entitled, at all reasonable times, to inspect the accounts of such

Right of beneficiary to inspection and copies of accounts.

* Act V. of 1908.

† Act XLV, of 1860.

trust, and the report and certificate of auditor and, on payment of the prescribed fee, to be furnished with copies thereof or extracts therefrom and nothing in the Indian Trusts Act, 1882* shall affect the provisions of this section.

PART VI.

MISCELLANEOUS.

23. When any moneys payable to a beneficiary under a trust have been in the hands of any Official Trustee for a period of twelve years or upwards whether before or after the commencement of this Act in consequence of the Official Trustee having been unable to trace the person entitled to receive the same, such moneys shall be transferred in the prescribed manner to the account and credit of the Government.†

Provided that no such moneys shall be so transferred if any suit or proceeding is pending in respect thereof in any Court.

24. (1) If any claim is made to any moneys so transferred and such claim is established to the satisfaction of the prescribed authority, the Government† shall pay to the claimant the amount in respect of which the claim is established.

Mode of proceeding by claimant to recover money so transferred.

(2) If such claim is not established to the satisfaction of the prescribed authority, the claimant may without prejudice to his right to take any other proceedings for the recovery of such moneys, apply by petition to the High Court against the Secretary of state for India in Council, and, after taking such evidence as it thinks fit such Court shall make such order on the petition in regard to the payment of such moneys as it thinks fit, and such order shall be binding on all parties to the proceedings.

(3) The Court may further direct by whom all or any part of the costs of such proceedings shall be paid.

Power of High Court to make orders in respect of property vested in Official Trustee.

25. The High Court may make such orders as it thinks fit respecting any trust property vested in the Official Trustee, or the interest or produce thereof.

Who may apply for order under Act.

26. Any order under this Act may be made on the application of any person beneficially interested in any trust property or of any trustee thereof.

* Act II. of 1882.

† Certain words after this repealed by Act 21 of 1922 have been omitted.

Order of Court to have effect of a decree.

27. Any order made by a High Court under this Act shall have the same effect as a decree.

28. The Official Trustee may, in addition to and not in derogation of any other powers of expenditure lawfully exercisable by him, incur expenditure—

- (a) on such acts as may be necessary for the proper care and management of any property belonging to any trust administered by him ; and
- (b) with the sanction of the High Court on such religious, charitable and other objects and on such improvements as may be reasonable and proper in the case of such property.

Transfer of trust property by Official Trustee to original trustee or any other trustee.

29. (1) Nothing in this Act shall be deemed to prevent the transfer by the Official Trustee of any property vested in him to—

- (a) the original trustee (if any) ; or
- (b) any other lawfully appointed trustee ; or
- (c) any other person if the Court so directs.

(2) Upon such transfer such property shall vest in such trustee, and shall be held by him upon the same trusts as those upon which it was held prior to such transfer, and the Official Trustee shall be exempt from all liability as trustee of such property except in respect of acts done before such transfer :

Provided that, in the case of any transfer under this section, the Official Trustee shall be entitled to retain out of the property any fees leviable in accordance with the provisions of this Act.

30. (1) The Government shall make rules for carrying into effect the objects of this Act and for regulating the proceedings of the Official Trustee in the discharge of his duties.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the accounts to be kept by the Official Trustee and the audit and inspection thereof ;
- (b) the safe custody, and deposit of the funds and securities which come into the hands of the Official Trustee ;
- (c) the remittance of sums of money in the hands of the Official Trustee in cases in which such remittances are required ;
- (d) the statements, schedules and other documents to be submitted by the Official Trustee to Government or

- to any other authority and the publication of such statements, schedules or other documents ;
- (e) the realization of the cost of preparing any such statements, schedules or other documents ; *
 - (f) subject to the provisions of this Act, the fees to be paid thereunder and the collection and accounting for any fees so fixed ;
 - (g) the manner in which and the person by whom the costs of and incidental to any audit under the provisions of this Act are to be determined and defrayed ;
 - (h) the manner in which summonses issued under the provisions of section 20 are to be served and the payment of the expenses of any person summoned or examined under the provisions of this Act and of any expenditure incidental to such examination ;
 - (i) the acceptance by the Official Trustee of trusts for religious purposes and trusts which involve the management or carrying on of business ; and
 - (j) any matter in this Act directed to be prescribed.

(3) rules made under the provisions of this section shall be published in the official Gazettee, and shall thereupon have effect as if enacted in this Act.

31. (1) Notwithstanding anything in the foregoing provisions of this Act, the Governor-General in Council may, by notification in the *Gazette of India*,—

- (a) remove any of the territories included in the Presidency of Bengal from such Presidency and constitute the same into Provinces for the purposes of this Act ;
- (b) direct that for the purposes of this Act any of the territories of any Native State in India shall be included in any Province so constituted ; and
- (c) appoint any person qualified in accordance with the provisions of sub-section (2) of section 4, or who holds office under Government to be an Official Trustee for any such Province to be called the Official Trustee of the Province.

and subject to the provisions of this section the following consequences shall thereupon ensue, namely —

- (i) the Official Trustee of a Province shall by that name have the like rights, powers, privileges and liabilities, and perform the like duties in the Province as the Official Trustee of the Presidency within which

* Sub clause (ee) was inserted by Act 10 of 1914 but was repealed by Act 5 of 1917 and hence it is omitted.

such territories were included had, and performed as Official Trustee therein, and shall be deemed to be his successor in office :

- (ii) the powers and duties of the Government under this Act shall, as regards the Province, be exercised and discharged by the Governor-General in Council, or by such Local Government as the Governor-General in Council may, by notification in the *Gazette of India*, appoint in this behalf ; and the Gazettee of the Government exercising and discharging such powers and duties shall be the official Gazette of the Province for the purposes of this Act :
- (iii) the powers and duties assigned by the foregoing provisions of this Act to the High Court shall be exercised and discharged in respect of such Province by such Court as the Governor-General in Council may, by notification in the *Gazette of India*, appoint in this behalf :
- (iv) in the foregoing provisions of this Act, the word "Presidency" shall be deemed to include a Province ; and
- (v) generally, the provisions of the foregoing sections with respect to the High Court and the provisions of this Act and of any other enactment for the time being in force with respect to the Official Trustee of a Presidency shall, in relation to a Province, be construed so far as may be to apply to the Court and the Official Trustee respectively appointed for the Province under this section.

(2) Any proceeding which was commenced before the publication of the notification constituting the Province and to or in which the Official Trustee of any Presidency within which any territories constituted into a Province are situate was a party or was otherwise concerned shall be continued as if the notification had not been published.

(3) If by reason of the constitution of Provinces for the purposes of this Act it appears to the Governor-General in Council that any property vested in the Official Trustee of any Presidency should be vested in the Official Trustee of a Province, he may direct that the property shall be so vested, and thereupon it shall vest in the Official Trustee of the Province as fully and effectually for the purposes of this Act as if it had originally been vested in him under this Act.

(4) If in accordance with the provisions of this section territories have been removed from the Presidency of Bengal and constituted a Province for the purposes of this Act, the Governor-

General in Council may, by notification in the *Gazette of India*, direct that as regards the Presidency of Bengal excluding the territories so removed the powers and duties of the Government under the Act shall be exercised and discharged by the Local Government of Bengal, and that the official Gazette shall be the *Calcutta Gazette*.

(c) Upon the rescission of a notification constituting a Province under sub-section (1) the territories comprised therein shall again form part of the Presidency within which they were originally included, the office of Official Trustee for the Province shall determine and all properties vested in and all proceedings by or against such Official Trustee pending at the date of the rescission shall vest in and be carried on by or against such Official Trustee or Official Trustees as the Governor-General in Council may direct.

Saving of provisions of Indian Registration Act 1908.

32. Nothing contained in this Act shall be deemed to affect the provisions of the Indian Registration Act, 1908.*

Repeals.

33. The enactments specified in the Schedule are hereby repealed to the extent specified in the fourth column thereof :

Provided that any property subject to a trust by or in pursuance of any such enactment vested in any Official Trustee at the commencement of this Act shall be deemed to be vested in the Official Trustee under this Act to be held by him upon the same trusts as those upon which such property was held before such commencement.

THE SCHEDULE.
ENACTMENTS REPEALED.
(See section 33.)

Year.	No.	Short title.	Extent of repeal
1864 ...	XVII.	The Official Trustees Act, 1864.	So much as has not already been repealed.
1890 ...	II.	The Probate and administration Act 1890.	So much of the title and Preamble as relates to the Official Trustees Act, 1864, and sections 1 to 8.
1902 ...	V.	The Administrators-General and Official Trustees Act, 1902.	So far as it refers to the office of Official Trustee, or Deputy Official Trustee.

* Act XVI. of 1908.

ACT NO. III. OF 1913.

The Administrator-General's Act, 1913.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

Received the G. G.'s assent on the 27th February, 1913.

An Act to consolidate and amend the law relating to the office and duties of Administrator-General.

WHEREAS it is expedient to consolidate and amend the law relating to the office and duties of Administrator-General; It is hereby enacted as follows:

PART I.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the Administrator-General's Act, 1913.

(2) It extends to the whole of British India, including the Sonthal Parganas and British Baluchistan, and applies also to all British Indian subjects of His Majesty in the territories of Native States in India.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, direct.

Interpretation clause.

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

(1) "assets" means all the property, moveable and immoveable, of a deceased person, which is chargeable with, and applicable to, the payment of his debts and legacies, or available for distribution among his heirs and next-of-kin:

(2) "exempted person" means an Indian Christian, a Hindu, Muhammadan, Parsi or Buddhist, or a person exempted under section 332 of the Indian Succession Act, 1865,* from the operation of that Act:

(3) "Government" means the Governor-General in Council, so far as the Act relates to the Presidency of Bengal and the Local Governments of Madras and Bombay respectively, so far as the Act relates to those Presidencies:

* Act X. of 1865.

(4) "Indian 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 :

(5) "Letters of Administration" includes any letters of administration, whether general or with a copy of the will annexed, or limited in time or otherwise.

(6) "Next-of-kin" includes a widower or widow of a deceased person, or any other person who by law would be entitled to letters of administration in preference to a creditor or legatee of the deceased :

(7) "Official Gazette" means, in the case of the Presidency of Bengal, the *Gazette of India*, and in the cases of the Presidencies of Madras and Bombay, the *Fort St. George* and *Bombay Government Gazettes*, respectively :

(8) "Prescribed" means prescribed by rules under this Act :

(9) (a) "Presidency of Bengal" includes the territories for the time being under the Government of the Governor of Fort William in Council, the United Provinces of Agra and Oudh, the provinces of the Punjab, Burma, Bihar and Orissa, the Central Provinces, Assam, the North-West Frontier Province, the province of Delhi Ajmer and Merwara, the Andaman and Nicobar Islands, and such of the territories of Native States aforesaid as the Governor-General in Council may, by notification in the *Gazette of India*, direct :

(b) "Presidency of Bombay" includes the territories for the time being under the Government of the Governor of Bombay in Council, the Province of British Beluchistan, and such of the territories of Native States aforesaid as the Governor-General in Council may, by notification in the *Gazette of India*, direct :

(c) "Presidency of Madras" includes the territories for the time being under the government of the Governor of Fort St. George in Council, the province of Coorg, and such of the territories of Native States aforesaid as the Governor-General in Council may, by notification in the *Gazette of India*, direct.

(10) "Presidency" means any of the Presidencies mentioned in clause (9).

(11) "revenues of the Government means in respect of any part of India in which the powers and duties of the Government under this act are exercised and discharged by a Local Government, the revenues allocated to that Government under the Government of India Act."*

* The words within quotations have been added by Act 21 of 1922.

PART II.

THE OFFICE OF ADMINISTRATOR-GENERAL.

Appointment and designation of the Administrator-General in the three Presidencies.

3. (1) In each of the Presidencies of Bengal, Madras and Bombay, the Government shall appoint an Administrator-General.

(2) No person shall be appointed to the office of Administrator-General of any of the said Presidencies who is not—

(a) a Barrister; or

(b) an Advocate, Attorney or Vakil enrolled by a High Court;

(c) a person holding the office of Deputy Administrator-General at the commencement of this Act.

(3) The said Administrators-General shall be called respectively the Administrator-General of Bengal, the Administrator-General of Madras, and the Administrator-General of Bombay

4. The Government may appoint a Deputy or Deputies to assist the Administrator-General; and any Deputy so appointed shall, subject to the control of the Government and the general or special orders of the Administrator-General, be competent to discharge any of the duties and to exercise any of the powers of the Administrator-General, and when discharging such duties or exercising such powers shall have the same privileges and be subject to the same liabilities as the Administrator-General.

5. The Administrator-General shall be a corporation sole by the name of the Administrator-General of the Presidency for which he is appointed and, as such Administrator-General, shall have perpetual succession and an official seal, and may sue and be sued in his corporate name.

Appointment and powers of Deputy Administrators-General

Administrator-General to be a corporation sole, to have perpetual succession and official seal and to sue and be sued in his corporate name.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF THE
ADMINISTRATOR-GENERAL.(a) *Grants of Letters of Administration and Probate,*

6. So far as regards the Administrator-General of any Presidency, the High Court at the Presidency-town shall be deemed to be a Court of competent jurisdiction for the purpose of granting probate or letters of administration under any law for the time being in force wheresoever within the Presidency the estate to be administered is situate.

As regards Administrator-General, High Court at Presidency-town to be deemed a Court of competent jurisdiction for the purpose of granting probate or letters of administration.

7. Any letters of administration, which are granted after the commencement of this Act by the High Court at any Presidency-town, shall be granted to the Administrator-General of the Presidency, unless they are granted to next-of-kin of the deceased.

Administrator-General entitled to letters of administration, unless granted to next-of-kin.

8. The Administrator-General of the Presidency shall be deemed by all the Court in the Presidency to have a right to letters of administration other than letters *pendente lite* in preference to that of—

Administrator-General entitled to letters of administration in preference to creditor, non-universal legatee or friend.

- (a) a creditor
- (b) a legatee other than an universal legatee ; or
- (c) a friend of the deceased.

When Administrator-General is to administer estates of persons other than exempted persons.

9. If any person, not being an exempted person, has died leaving within any Presidency assets exceeding the value of one thousand rupees,

and if no person to whom any Court would have jurisdiction to commit administration of such assets has, within one month after his death, applied in such Presidency for probate of his will or for letters of administration of his estate,

the Administrator-General of the Presidency in which such assets are shall, subject to any rules made by the Government, within a reasonable time after he has had notice of the death of such person, and of his having left such assets, take such proceedings as may be necessary to obtain from the High Court at the Presidency-town letters of administration of the estate of such person.

10. Whenever any person has died leaving assets within the local limits of the ordinary original civil jurisdiction of the High Court at a Presidency-town, the Court, on being satisfied that danger is to be apprehended of misappropriation, deterioration or waste of such assets unless letters of Administration of the estate of such person are granted, may upon the application of the Administrator-General or of any person interested in such assets or in the due administration thereof, make an order upon such terms as to indemnifying the Administrator-General against costs and other expenses as the Court thinks fit, directing the Administrator-General to apply for letters of administration of the estate of such person :

Provided that, in the case of an application being made under this section for letters of administration of the estate of an exempted person, the Court may refuse to grant letters of administration, if it is satisfied that such grant is unnecessary for the protection of the assets ; and in such case the Court shall make such order as to the costs of the application as it thinks fit.

11. (1) Whenever any person has died leaving assets within the local limits of the ordinary original civil jurisdiction of any of the said High Courts,

Power to direct Administrator-General to collect and hold assets until right of succession or administration is determined.

and such Court is satisfied that there is no person immediately available, who is legally entitled to the succession to such assets, or that danger is to be apprehended of misappropriation, deterioration or waste of such assets, before it can be determined who may be legally entitled to the succession thereto, or whether the Administrator-General is entitled to letters of administration of the estate of such deceased person,

the Court may, upon the application of the Administrator-General or of any person interested in such assets, or in the due administration thereof, forthwith direct the Administrator General to collect and take possession of such assets, and to hold, deposit, realise, sell or invest the same according to the directions of the Court, and in default of any such directions according to the provisions of this Act so far as the same are applicable to such assets.

(2) Any order of the Court made under the provisions of this section shall entitle the Administrator-general,

- (a) to maintain any suit or proceeding for the recovery of such assets, and
- (b) if he thinks fit, to apply for letters of administration of the estate of such deceased person, and

- (c) to retain out of the assets of the estate any fees chargeable under rules made under this Act, and to reimburse himself for all payments made by him in respect of such assets which a private administrator might lawfully have made,

Grant of probate or letters of administration to person appearing in the course of proceedings taken by Administrator-General under sections 9, 10 and 11.

12. If, in the course of proceedings to obtain letters of administration under the provisions of section 9, section 10, or section 11, any person appears and establishes his claim—

- (a) to probate of the will of the deceased ; or
(b) to letters of administration as next-of-kin of the deceased, and gives such security as may be required of him by law,

the Court shall grant probate of the will or letters of administration accordingly, and shall award to the Administrator-General the costs of any proceedings taken by him, under those sections to be paid out of the estate as part of the testamentary or intestate expenses thereof.

13. If, in the course of proceedings to obtain letters of administration under the provisions of section 9, section 10 or section 11, no person appears and establishes his claim to probate of a will, or to a grant of letters of administration as next-of-kin of the deceased, within such period as to the Court seems reasonable,

or if a person who has established his claim to a grant of letters of administration as next-of-kin of the deceased fails to give such security as may be required of him by law,

the Court may grant letters of administration to the Administrator-General.

Administrator-General not precluded from applying for letters within one month after death.

14. Nothing in this Act shall be deemed to preclude the Administrator-General from applying to the Court for letters of administration in any case within the period of one month from the death of the deceased.

(b) Estates of Persons subject to the Army Act.

Act not to affect Regimental Debts Act, 1893.

15. Nothing in this Act shall be deemed to affect the provisions of the Regimental Debts Act, 1893.

16. It shall not be necessary for the Administrator-General

Letters of administration not necessary in respect of small estates administered by Administrator-General in accordance with the Regimental Debts Act, 1893.

to take out letters of administration of the estate of any deceased person which is being administered by him in accordance with the provisions of the Regimental Debts Act, 1893 * if the value of such estate does not on the date when such administration is committed to him exceed rupees one thousand, but he shall have the same power in regard to such estate as he would have had if letters of administration had been granted to him.

17. If the Administrator-General applies, in accordance with the provisions of the Regimental Debts Act

Power to grant Administrator-General letters limited to purpose of dealing with assets in accordance with the Regimental Debts Act, 1893.

1893,* for letters of administration of the estate of any person subject to the Army Act, the Court may grant to him letters of administration limited to the purpose of dealing with such estate in accordance with the provisions of the Regimental Debts

Acr, 1893.*

*(c) Revocation of Grants.***18.** If an executor or next-of-kin of the deceased, who has

Recall of Administrator General's administration and grant of probate, etc., to executor or next of-kin.

not been personally served with a citation or who has not had notice thereof in time to appear pursuant thereto establishes to the satisfaction of the Court a claim to probate of a will or to letters of administration in preference to the Administrator-

General, any letters of administration granted in accordance with the provisions of this Act to the Administrator General may be revoked, and probate or letters of administration may be granted to such executor or next-of-kin as the case may be :

Provided that no letters of administration granted to the Administrator-General shall be revoked for the cause aforesaid, except in cases in which a will of the deceased is proved in the Presidency, unless the application for that purpose is made within six months after the grant to the Administrator-General and the Court is satisfied that there has been no unreasonable delay in making the application, or in transmitting the authority under which the application is made.

19. If any letters of administration granted to the Adminis-

Cost of obtaining administration, etc., may, on revocation, be ordered to be paid to Administrator-General out of assets.

trator-General in accordance with the provisions of this Act are revoked, the Court may order the costs of obtaining such letters of administration, and the whole or any part of any fees which would otherwise have been payable under this Act,

* 55 & 56 Vict, c. 57.

together with the costs of the Administrator-General in any proceedings taken to obtain such revocation, to be paid to or retained by the Administrator-General out of the estate :

Provided that nothing in this section shall affect to the provisions of clause (c) of sub-section (2) of section 11.

20. If any letters of administration granted to the Administrator-General in accordance with the provisions of this Act are revoked, the same shall, so far as regards the Administrator-General and all persons acting under his authority in pursuance thereof, be deemed to have been only voidable, except as to any act done by any such Administrator-General or other person as aforesaid, after notice of a will or of any other fact which would render such letters void :

After revocation letters granted to Administrator-General to be deemed as to him to have been voidable only.

Provided that no notice of a will or of any other fact which would render any such letters void shall affect the Administrator-General or any person acting under his authority in pursuance of such letters unless, within the period of one month from the time of giving such notice, proceedings are commenced to prove the will or to cause the letters to be revoked, and such proceedings are prosecuted without unreasonable delay.

21. If any letters of administration granted to the Administrator-General in accordance with the provisions of this Act are revoked, upon the grant of probate of a will, or upon the grant of letters of administration with a copy of the will annexed, all payments made or acts done by or under the authority of the Administrator-General in pursuance of such letters of administration, prior to the revocation, which would have been valid under any letters of administration lawfully granted to him with a copy of such will annexed, shall be deemed valid notwithstanding such revocation.

(d) *General.*

22. Whenever any Administrator-General applies for letters of administration in accordance with the provisions of this Act, it shall be sufficient if the petition required to be presented for the grant of such letter states,

Administrator-General's petition for grant of letters of administration

- (i) the time and place of the death of the deceased to the best of the knowledge and belief of the petitioner.
- (ii) the names and addresses of the surviving next-of-kin of the deceased if known,
- (iii) the particulars and value of the assets likely to come into the hands of the petitioner,
- (iv) particulars of the liabilities of the estate if known.

23. (1) All probates or letters of administration granted to any Administrator-General shall be granted to him by that name and all probates or letters of administration heretofore granted to the Ecclesiastical Registrar, or to the Administrator-General of any Presidency shall authorise the Administrator-General of the same Presidency to act as executor or administrator, as the case may be, of the estate to which such probate or letters relate.

(2) All probates and letters of administration granted to the Ecclesiastical Registrar of any of the late Supreme Courts shall have the same effect in all respects as to any act hereafter done or required to be done under this Act as if they had been granted to the Administrator-General.

24. Probate or letters of administration granted by the High Court at any Presidency-town to the Administrator-General of any Presidency shall have effect over all the assets of the deceased throughout such Presidency, and shall be conclusive as to the representative title against all debtors of the deceased and all persons holding such assets, and shall afford full indemnity to all debtors paying their debts and all persons delivering up such assets to such Administrator-General:

Provided that the High Court may direct, by its grant, that such probate or letters of administration shall have like effect throughout one or more of the other presidencies.

Whenever a grant is made by a High Court to the Administrator-General with such effect as last aforesaid, the Court shall send to the other High Courts a certificate that such grant has been made, and such certificate shall be filed by the Court receiving the same.

25. (1) Any private executor or administrator may, with the previous consent of the Administrator-General of the Presidency in which any of the assets of the estate, in respect of which such executor or administrator has obtained probate or letters of administration, are situate, by an instrument in writing under his hand notified in the official Gazette, transfer the assets of the estate vested in him by virtue of such probate or letters to the Administrator-General by that name or any other sufficient description.

(2) As from the date of such transfer the transferor shall be exempt from all liability as such executor or administrator, as the case may be, except in respect of acts done before the date of such transfer, and the Administrator-General shall have the rights

which he would have had, and be subject to the liabilities to which he would have been subject, if the probate or letters of administration, as the case may be, had been granted to him by that name at the date of such transfer.

26. (1) When the Administrator-General has given the prescribed notice for creditors and others to send in to him their claims against the estate of the deceased, he shall, at the expiration of the time therein named for sending in claims, be at liberty to distribute the assets or any part thereof in discharge of such lawful claims as he has notice of.

(2) He shall not be liable for the assets so distributed to any person of whose claim he had not notice at the time of such distribution.

(3) No notice of any claim which has been sent in and has been rejected or disallowed in part by the Administrator-General shall affect him unless proceedings to enforce such claim are commenced within one month after notice of the rejection or disallowance of such claim has been given in the prescribed manner and unless such proceedings are prosecuted without unreasonable delay.

(4) Nothing in this section shall prejudice the right of any creditor or other claimant to follow the assets or any part thereof in the hands of the persons who may have received the same respectively.

(5) In computing the period of limitation for any suit, appeal or application under the provisions of any law for the time being in force, the period between the date of submission of the claim of a creditor to the Administrator-General and the date of the final decision of the Administrator-General on such claim shall be excluded.

27. (1) When the Administrator-General has, so far as may be, discharged all the liabilities of an estate administered by him, he shall notify the fact in the official Gazette, and he may, by an instrument in writing, with the consent of the Official Trustee and subject to any rules made by the Government, appoint the Official Trustee to be the trustee of any assets then remaining in his hands.

(2) Upon such appointment such assets shall vest in the Official Trustee as if he had been appointed trustee in accordance with the provisions of the Official Trustees Act 1913, and shall be held by him upon the same trusts as the same were held immediately before such appointment.

28. (1) The High Court at the Presidency-town may, on application made to it, give to the Administrator-General of the Presidency any general or special directions as to any estate in his charge or in regard to the administration of any such estate.

(2) Applications under sub-section (1) may be made by the Administrator-General or any person interested in the assets or in the due administration thereof.

29. (1) No Administrator-General shall be required by any Court to enter into any administration-bond, or to give other security to the Court, on the grant of any letters of administration to him by that name.

No security nor oath to be required from Administrator-General.

(2) No Administrator-General or Deputy Administrator-General shall be required to verify, otherwise than by his signature, any petition presented by him under the provision of this Act, and, if the facts stated in any such petition are not within the Administrator-General's own personal knowledge, the petition may be subscribed and verified by any person competent to make the verification.

Manner in which petitions to be verified by Administrator-General and his Deputy.

(3) The entry of the Administrator-General by that name in the books of a Company shall not constitute notice of a trust, and a Company shall not be entitled to object to enter the name of the Administrator-General on its register by reason only that the Administrator-General is a corporation and in dealing with assets the fact that the person dealt with is the Administrator-General shall not of itself constitute notice of a trust.

30. The Administrator-General may, whenever he desires, for the purposes of this Act, to satisfy himself regarding any question of fact, examine upon oath (which he is hereby authorised to administer) any person who is willing to be so examined by him regarding such question.

Power to examine on oath.

(e) Grant of Certificates.

31. Whenever any person has died leaving assets within any Presidency, and the Administrator-General of such Presidency is satisfied that such assets, excluding any sum of money deposited in a Government Savings Bank, or in any Provident Fund to which the provisions of the Provident Funds Act, 1897,* apply, did not at the date of death exceed in the whole one thousand rupees—in value, he may, after the lapse of one month from the death if he thinks fit, or before the lapse of the said month if he is requested so to do by writing under the hand of the executor or the widow or other person entitled to administer the estate of the deceased, grant to any person, claiming otherwise than as a creditor to be interested in such assets, or in

In what case Administrator-General may grant certificate.

Presidency, and the Administrator-General of such Presidency is satisfied that such assets, excluding any sum of money deposited in a Government Savings Bank, or in any Provident Fund to which the provisions of the Provident Funds Act, 1897,* apply, did not at the date of death exceed in the whole one thousand rupees—in value, he may, after the lapse of one month from the death if he thinks fit, or before the lapse of the said month if he is requested so to do by writing under the hand of the executor or the widow or other person entitled to administer the estate of the deceased, grant to any person, claiming otherwise than as a creditor to be interested in such assets, or in

* Act IX. of 1897.

the due administration thereof, a certificate under his hand entitling the claimant to receive the assets therein mentioned left by the deceased, within the Presidency to a value not exceeding in the whole one thousand rupees :

Provided that no certificate shall be granted under this section—

- (i) where probate of the deceased's will or letters of administration of his estate has or have been granted, or
- (ii) in respect of any sum of money deposited in a Government Savings Bank or in any Provident Fund to which the provisions of the Provident Funds Act 1897,* apply.

32. If, in cases falling within section 31, no person claiming to be interested otherwise than as a creditor in such assets or in the due administration thereof obtains within three months of the death of the deceased a certificate from the Administrator-General under the same section, or probate of a will or letters of administration of the estate of the deceased, and such deceased, was not an exempted person, or was an exempted person who has left assets within the ordinary original civil jurisdiction of the High Court, or within any area notified by the Government in this behalf in the official Gazette, the Administrator-General may administer the estate without letters of administration, in the same manner as if such letters had been granted to him ;

and if he neglects or refuses to administer such estate, he shall upon the application of a creditor, grant a certificate to him in the same manner as if he were interested in such assets otherwise than as a creditor.

and such certificate shall have the same effect as a certificate granted under the provisions of section 31, and shall be subject to all the provisions of this Act which are applicable to such certificate :

Provided that the Administrator-General may, before granting such certificate, if he thinks fit, require the creditor to give reasonable security for the due administration of the estate of the deceased.

33. The Administrator-General shall not be bound to grant any certificate under section 31 or section 32, unless he is satisfied of the title of the claimant and of the value of the assets left by the deceased within the Presidency, either by the oath of the claimant, or by such other evidence as he requires.

Administrator-General
not bound to grant certificate unless satisfied of claimant's title, etc.

34. The holder of a certificate granted in accordance with the provisions of section 31 or section 32 shall have in respect of the assets specified in such certificate the same powers and duties, and be subject to the same liabilities as he would have had or been subject to if letters of administration had been granted to him :

Provided that nothing in this section shall be deemed to require any person holding such certificate,

- (a) to file accounts or inventories of the assets of the deceased before any Court or other authority, or
- (b) save as provided in section 32 to give any bond for the due administration of the estate.

35. The Administrator-General may revoke a certificate granted under the provisions of section 31 or section 32 on any of the following grounds, namely :—

- (i) that the certificate was obtained by fraud or misrepresentation made to him,
- (ii) that the certificate was obtained by means of an untrue allegation of a fact essential in law to justify the grant though such allegation was made in ignorance or inadvertently.

36. (1) When a certificate is revoked in accordance with the provisions of section 35, the holder thereof shall, on the requisition of the Administrator-General, deliver it up to such Administrator-General, but shall not be entitled to the refund of any fee paid thereon.

(2) If such person wilfully and without reasonable cause omits to deliver up the certificate, he shall be punishable with imprisonment which may extend to three months, or, with fine which may extend to one thousand rupees, or with both.

37. The Administrator-General shall not be bound to take out letters of administration of the estate of any deceased person on account of the assets in respect of which he grants any certificate under section 31 or section 32, but he may do so if he revokes such certificate under section 35 or ascertains that the value of the estate exceeded one thousand rupees.

38. Where a person not having his domicile in British India has died leaving assets in any Presidency and in the country in which he had his domicile at the time of his death, and proceedings for the administration of his estate with respect to assets in any such Presidency have been taken under section 31 or section 32, and there has been a grant of administration