



PREFACE

It gives me immense pleasure to present this comprehensive compilation of Central and State Acts, Rules, Ordinances and Bills published during the year 2023. These legislative documents have been segregated, indexed and compiled in a structured way at one place to aid the working of Hon'ble Court and members of the legal fraternity. It will also be available to the public at large.

This endeavor was undertaken in response to the growing need for an organized and structured repository of legislative instruments of this period.

The contents of this compilation are intended for informational purposes only. While every effort has been made to ensure accuracy and relevance, any errors that come to light may be informed by the esteemed readers. Those will be addressed and rectified, promptly.

> Awadhesh Kumar Patel C.D.O.-cum- Chief Librarian



Central Laws

Central Bills, 2023

(Arranged in Alphabetical)

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2	115	Anusandhan National Research Foundation Bill, 2023	12.08.2023	1273-1291
3	64	Appropriation Bill, 2023	23.03.2023	213-219
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5	156	Appropriation (No. 3) Bill, 2023	12.12.2023	740-745
6	157	Appropriation (No. 4) Bill, 2023	12.12.2023	746-749
7	122	Bharatiya Nagarik Suraksha Sanhita, 2023	11.08.2023	382-659
8	174	Bharatiya Nagarik Suraksha (Second) Sanhita, 2023	12.12.2023	880-1187
9	121	Bharatiya Nyaya Sanhita, 2023	11.08.2023	260-381
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11	123	Bharatiya Sakshya Bill, 2023	11.08.2023	660-729
12	175	Bharatiya Sakshya (Second) Bill, 2023	12.12.2023	1188-1298
13	158	Biological Diversity (Amendment) Bill, 2023	25.07.2023	1292-1307
14	119	Central Goods and Services Tax (Amendment) Bill, 2023	11.08.2023	254-259
15	159	Central Goods and Services Tax (Second Amendment) Bill, 2023	13.12.2023	1259-1261
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17	57	Chief Election Commissioner and Other Election Commissioners (Appointment, Conditions Of Service and Term Of Office) Bill, 2023	28.12.2023	1313-1318
18	46	Cinematograph (Amendment) Bill, 2023	20.07.2023	240-245
19	81	Coastal Aquaculture Authority (Amendment) Bill, 2023	05.04.2023	225-239
20	185	Competition (Amendment) Bill, 2023		1319-1359
21	124	Constitution (One Hundred and Twenty Eighth Amendment) Bill, 2023 (Women Reservation)	19.09.2023	730-733
22	91	Constitution (Scheduled Castes) Order (Amendment) Bill, 2023	12.08.2023	1366-1370
23	92	Constitution (Scheduled Tribes) Order (Amendment) Bill, 2023	12.08.2023	1360-1365
24	217	Constitution (Scheduled Tribes) Order (Second Amendment) Bill, 2023	NA	1371-1374

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	Sl.	Bill No.	Name of Bills	Date of	Page No.
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25	218	Constitution (Scheduled Tribes) Order (Third Amendment) Bill, 2023	NA	1375-1378
26	113	Digital Personal Data Protection Bill, 2023	NA	1379-1411
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28	80	Forest (Conservation) Amendment Bill, 2023	29.03.2023	220-224
29	112	Government of National Capital Territory of Delhi (Amendment) Bill, 2023	11.08.2023	1412-1425
30	171	Government of Union Territories (Amendment) Bill, 2023	12.12.2023	737-739
31	109	Indian Institutes of Management (Amendment) Bill, 2023	28.07.2023	246-256
32	120	Integrated Goods and Services Tax (Amendment) Bill, 2023	18.08.2023	1426-1431
33	62	Inter-Services Organisations (Command, Control and Discipline) Bill, 2023	15.03.2023	204-212
34	100	Jammu and Kashmir Reorganisation (Amendment) Bill, 2023	15.12.2023	1432-1438
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38	43	Mediation Bill, 2023	14.09.2023	1443-1494
39	101	Mines and Minerals (Development and Regulation) Amendment Bill, 2023	09.08.2023	1495-1503
40	215	Multi-State Co-Operative Societies (Amendment) Bill, 2023	03.08.2023	1504-1526
41	176	National Capital Territory of Delhi Laws (Special Provisions) (Second Amendment) Bill, 2023	13.12.2023	1265-1268
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49	93	Registration of Births and Deaths (Amendment) Bill, 2023	11.08.2023	1643-1657
50	290	Repealing and Amending Bill, 2023	17.12.2023	1777-1783
51	194	Telecommunication Bill, 2023	24.12.2023	1658-1703

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असाधारण

EXTRAORDINARY भाग II — खण्ड 2

PART II - Section 2 प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं∘ 1] नई दिल्ली, बुधवार, फरवरी 01, 2023/माघ 12, 1944 (शक) No. 1] NEW DELHI, WEDNESDAY, FEBRUARY 01, 2023/MAGHA 12, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 1st February, 2023:-

BILL NO. 17 OF 2023

A Bill to give effect to the financial proposals of the Central Government for the financial year 2023-2024.

BE it enacted by Parliament in the Seventy-third Year of the Republic of India as follows:----

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2023.

Short title and commencement.

(2) Save as otherwise provided in this Act, sections 2 to 122 shall come into force on the 1st day of April, 2023.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment Income-tax. year commencing on the 1st day of April, 2023, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

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(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted: Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167Bof the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BBA, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act,—

> (*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;



(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(iii) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(b) in the case of every individual or association of person except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(iv) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(v) having a total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in



sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(c) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(d) in the case of every co-operative society except a cooperative society whose income is chargeable to tax under section 115BAD of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(e) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(f) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Incometax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(g) in the case of every company, other than a domestic company,—

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(*i*) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

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(*ii*) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (c) above, having total income chargeable to



tax under section 115JC of the Income-tax Act exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (d) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (e) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on



a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as incometax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in case of every individual or Hindu Undivided Family, whose income is chargeable to tax under section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A of Part I of the First Schedule:

Provided also that in case of every resident co-operative society, whose income is chargeable to tax under section 115BAD of the Income-tax Act, the income tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax.

(4) In cases in which tax has to be charged and paid under sub-section (2A) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q,194R, 194S, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

[PART II—



(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person ischargeable to tax under sub-section (IA) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees; (c) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*e*)in the case of every firm, being a non-resident, calculated the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*f*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the

purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (IA) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts

collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(c) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

(d) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(e) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance"

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tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 or 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, or in case of a resident co-operative society whose income is chargeable to tax under section 115BAD or under section 115BAEof the Income-tax Act:

Provided also that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income



chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(b) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (31) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, Act, -

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees, but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(iv) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(v) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (b) of sub-section (1) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (*iii*) and (*iv*):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (b) of sub-section (1) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.;

(c) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(d) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(e) in the case of every firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(f) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(g) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (a) and (b) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*a*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of persons mentioned in (c) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*a*) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of persons mentioned in (d) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*a*) one crore rupees, but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(b) ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (e) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees: Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (i) of sub-section (1) of section 115BBE of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax";

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the advance tax computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in respect of income chargeable to tax under sub-section (IA) of section 115BAC of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such "advance-tax";

(*ii*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such "advance-tax";

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance-tax"; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such "advance-tax":

Provided also that in case where the provisions of sub-section (IA) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the "advance-tax" in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (IA) of section 115BAC, the rate of surcharge on the "advance-tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, whose income is chargeable to tax under section 115BAC of the Income-tax Act having total income exceeding,—

(*a*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and



surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

Provided also that in case of every resident co-operative society whose income is chargeable to tax under section 115BADor section 115BAE of the Incometax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax".

(10) In cases to which Paragraph A of Part III of the First Schedule applies, or in case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a resident, whose income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (*IA*) of section 115BAC, as if such aggregate income were the total income; total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (IA) of section 115BAC, as if the net agricultural income were the

(*iii*) the amount of income-tax or "advance tax" determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, being a resident, whose income is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section.

(11) The amount of income-tax as specified in sub-sections (1) to (3) and as increased by the applicable surcharge, for the

purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(12) The amount of income-tax as specified in sub-sections (4) to (10) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2023, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b)"insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;



(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(a) in clause (19B), the words and brackets "or an Additional Commissioner of Income-tax (Appeals)" shall be omitted;

(b) in clause (24), after sub-clause (xviib), the following sub-clauses shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*xviic*) any sum referred to in clause (*xii*) of sub-section (2) of section 56;";

"(*xviid*) any sum referred to in clause (*xiii*) of sub-section (2) of section 56;";

(c) after clause (28C), the following clause shall be inserted, namely:—

'(28CA) "Joint Commissioner (Appeals)" means a person appointed to be a Joint Commissioner of Income-tax (Appeals) or an Additional Commissioner of Income-tax (Appeals) under sub-section (1) of section 117;';

(d) in clause (42A), in *Explanation* 1, in clause (i), after sub-clause (hh), the following sub-clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*hi*) in the case of a capital asset, being—

(a) Electronic Gold Receipt issued in respect of gold deposited as referred to in clause (*viid*) of section 47, there shall be included the period for which such gold was held by the assessee prior to conversion into the Electronic Gold Receipt;

(b) gold released in respect of an Electronic Gold Receipt as referred to in clause (viid) of section 47, there shall be included the period for which such

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Electronic Gold Receipt was held by the assessee prior to its conversion into gold.".

Amendment of section 9.

4. In section 9 of the Income-tax Act, in sub-section (1), for clause (viii), the following clause shall be substituted with effect from the 1st day of April, 2024, namely:----

"(viii) income arising outside India, being any sum of money referred to in sub-clause (xviia) of clause (24) of section 2, paid by a person resident in India ----

(a) on or after the 5th day of July, 2019 to a non-resident, not being a company, or to a foreign company; or

(b) on or after the 1st day of April, 2023 to a person not ordinarily resident in India within the meaning of clause (6) of section 6.".

Amendment of section 10.

5. In section 10 of the Income-tax Act,—

(a) in clause (4D), in the *Explanation*, in clause (c), in sub-clause (i), in item (I), after the words and figures "Securities and Exchange Board of India Act, 1992, or", the 15 of 1992. words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the" shall be inserted:

(b) for clause (4E), the following shall be substituted with effect from the 1st day of April, 2024,-

"(4E) any income accrued or arisen to, or received by a non-resident as a result of-

(i) transfer of non-deliverable forward contracts or offshore derivative instruments or over-the-counter derivatives: or

(ii) distribution of income on offshore derivative instruments,

entered into with an offshore banking unit of an International Financial Services Centre referred to in sub-section (1A) of section 80LA, which fulfils such conditions as may be prescribed:

Provided that the amount of distributed income referred to in sub-clause (ii) shall include only so much of the amount which is chargeable to tax in the hands of the offshore banking unit under section 115AD.";

(c) in clause (10D),—

(*i*) in the second proviso, the words, brackets, figures and letter "or the *Explanation* to sub-section (2A) of section 88, as the case may be" shall be omitted;

(*ii*) for the sixth proviso, the following provisos shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided also that nothing contained in this clause shall apply with respect to any life insurance policy other than a unit linked insurance policy, issued on or after the 1st day of April, 2023, if the amount of premium payable for any of the previous years during the term of such policy exceeds five lakh rupees:

Provided also that if the premium is payable by a person for more than one life insurance policy other than unit linked insurance policy, issued on or after the 1st day of April, 2023, the provisions of this clause shall apply only with respect to those life insurance policies other than unit linked insurance policies, where the aggregate amount of premium does not exceed the amount referred to in the sixth proviso in any of the previous years during the term of any of those policies:

Provided also that the provisions of the fourth, fifth, sixth and seventh provisos shall not apply to any sum received on the death of a person:";

(d) after clause (12B), the following shall be inserted, namely:—

'(12C)any payment from the Agniveer Corpus Fund to a person enrolled under the Agnipath Scheme, or to his nominee.

Explanation.—For the purposes of this clause "*Agniveer* Corpus Fund" and "*Agnipath* Scheme" shall have the meanings respectively assigned to them in section 80CCH;';

(e) in clause (22B), after the third proviso, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided also that nothing contained in this clause shall apply to any income of the news agency of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2024;";

(f) clause (23BBF) shall be omitted;

(*g*) in clause (23*C*),—

(I) with effect from the 1st day of October, 2023,—

(*i*) in the first proviso, for clause (*iv*), the following clause shall be substituted, namely:—

"(*iv*) in any other case, where activities of the fund or trust or institution or university or other educational institution or hospital or other medical institution have—

(A) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(B) commenced and no income or part thereof of the said fund or trust or institution or university or other educational institution or hospital or other medical institution has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities,";

(*ii*) in the second proviso,—

(a) in clause (ii),—

(*A*) in the opening portion, after the word, brackets and figures "clause (*iii*)", the words, brackets, letter and figures "or sub-clause (*B*) of clause (*iv*)" shall be inserted;

(B) in sub-clause (b), for item (B), the following item shall be substituted, namely:–

"(*B*) if he is not so satisfied, pass an orderin writing,—



(*I*) in a case referred to in clause (*ii*) or clause (*iii*) of the first proviso, rejecting such application and also cancelling its approval;

(*II*) in a case referred to in subclause (*B*) of clause (iv) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard;";

(*b*) for clause (*iii*), the following clause shall be substituted, namely:—

"(*iii*) where the application is made under sub-clause (A) of clause (iv) of the said proviso or the application made under clause (iv) of the said proviso, as it stood immediately before its amendment by the Finance Act, 2023, pass an order in writing granting approval to it provisionally for a period of three years from the assessment year from which the approval is sought, and send a copy of such order to the fund or trust or institution or university or other educational institution or hospital or other medical institution:";

(II) in the third proviso,—

(i) in Explanation 2,—

(a) in clause (i),—

(A) in the proviso, the word "and" shall be omitted;

(*B*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos, and those specified in *Explanation*2 and *Explanation* 3,of this clause, at the time the application was made from the corpus:



Provided also that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from the corpus:

Provided also that nothing contained in the first proviso shall apply where the application from the corpus is made on or before the 31st day of March, 2021;";

(*b*) in clause (*ii*), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos, and those specified in *Explanation*2 and *Explanation* 3, of this clause at the time the application was made from loan or borrowing:

Provided also that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing:

Provided also that nothing contained in the first proviso shall apply where the application from any loan or borrowing is made on or before the 31st day of March, 2021; and";

(c) after clause (*ii*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:-

"(*iii*) any amount credited or paid out of the income of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (v) or sub-clause (via), other than the amount referred to in the twelfth proviso, to any other fund or trust or institution or any university or

other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or subclause (via), or trust or institution registered under section 12AB, as the case may be, shall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.";

(*ii*) in *Explanation* 3, in clause (*c*), for the words "furnished on or before", the words "furnished at least two months prior to" shall be substituted;

(III) in the fifteenth proviso, in Explanation 2,-

(A) in clause (d), for the words "attained finality.", the words "attained finality; or" shall be substituted;

(*B*) after clause (*d*), the following clause shall be inserted, namely:—

"(*e*) the application referred to in the first proviso of this clause is not complete or it contains false or incorrect information.";

(*IV*) in the nineteenth proviso, in the *Explanation*, with effect from the 1st day of April, 2024,—

(a) after the words, brackets and figures "notified under clause (46)", the word, brackets, figures and letter "or (46A)" shall be inserted;

(b) for the words, brackets and figures "under clause (46)", the words, brackets, figures and letter "under clause (46) or clause (46A)" shall be substituted;

(V) in the twentieth proviso, for the words "within the time allowed under that section", the words, brackets and figures "within the time allowed under sub-section (1) or sub-section (4) of that section" shall be substituted;

(*h*) clause (23EB) shall be omitted;

(*i*) clause (26A) shall be omitted;

(*j*) clause (41) shall be omitted;

(k) in clause (46), for the words ", or a class thereof" at both the places where they occur, the words, figures and letter "other than those covered under clause (46A), or a

class thereof' shall be substituted with effect from the 1st day of April, 2024;

(*l*) after clause (46), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(46A) any income arising to a body or authority or Board or Trust or Commission, not being a company, which —

(*a*)has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, namely:—

(*i*)dealing with and satisfying the need for housing accommodation;

*(ii)*planning, development or improvement of cities, towns and villages;

*(iii)*regulating, or regulating and developing, any activity for the benefit of the general public; or

(*iv*) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created; and

(b) is notified by the Central Government in the Official Gazette for the purposes of this clause;";

(*m*) clause (49) shall be omitted.

6. In section 10AA of the Income-tax Act, with effect from the 1st day of April, 2024,—

(a) in sub-section (1), after clause (ii) and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that no such deduction shall be allowed to an assessee who does not furnish a return of income on or before the due date specified under sub-section (1) of section 139.";

(b) after sub-section (4), the following shall be inserted, namely:—

'(4A) This section applies to a Unit, if the proceeds from sale of goods or provision of services is received in,

Amendment of section10AA.
AND HIGH CHILL

or brought into, India by the assessee in convertible foreign exchange, within a period of six months from the end of the previous year or, within such further period as the competent authority may allow in this behalf.

Explanation 1.—For the purposes of this sub-section, the expression "competent authority" means the Reserve Bank of India or the authority authorised under any law for the time being in force for regulating payments and dealings in foreign exchange.

Explanation 2.—The sale of goods or provision of services shall be deemed to have been received in India where such export turnover is credited to a separate account maintained for that purpose by the assessee with any bank outside India with the approval of the Reserve Bank of India.';

(*c*) in *Explanation* 1, for clause (*i*), the following clause shall be substituted, namely:—

'(*i*) "convertible foreign exchange" shall have the meaning assigned to it in clause (*ii*) of the *Explanation* 2 to section 10A;

(*ia*) "export turnover" means the consideration in respect of export by the undertaking, being the Unit of articles or things or services received in, or brought into, India by the assessee in convertible foreign exchange in accordance with the provisions of sub-section (4A), but does not include freight, telecommunication charges or insurance attributable to the delivery of the articles or things outside India or expenses, if any, incurred in foreign exchange in rendering of services (including computer software) outside India;'.

7. In section 11 of the Income-tax Act,—

(A) in sub-section (1),—

(*a*) in *Explanation* 1, in clause (2), in sub-clause (*ii*), in the long line, for the words "before the expiry of the time allowed", the words "at least two months prior to the due date specified" shall be substituted;

(b) in Explanation 4,—

(I) in clause (i),—

Amendment of section 11.



(*a*) in the proviso, for the words "deposit; and", the word "deposit:" shall be substituted;

(*b*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that provisions of the first proviso shall apply only if there was no violation of the conditions specified—

(a) in clause (c) of this sub-section;

(*b*) in *Explanations* 2, 3 and 5 of this sub-section;

(c) in the *Explanation* to this section; and

(d) in clause (c) of sub-section (1) of section 13,

at the time the application was made from the corpus:

Provided also that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from the corpus:

Provided also that nothing contained in the first proviso shall apply where application from the corpus is made on or before the 31st day of March, 2021;";

(*II*) in clause (*ii*), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that provisions of the first proviso shall apply only if there was no violation of the conditions specified—

(a) in clause (c) of this sub-section;

(b) in *Explanations* 2, 3 and 5 of this sub-section;

(c) in the *Explanation* to this section; and



(d) in clause (c) of sub-section (1) of section 13,

at the time the application was made from loan or borrowing:

Provided also that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing:

Provided also that nothing contained in the first proviso shall apply where application from any loan or borrowing is made on or before the 31st day of March, 2021; and";

(*III*) after clause (*ii*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*iii*) any amount credited or paid, other than the amount referred to in *Explanation* 2, to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (23C) of section 10, as the case may be, or other trust or institution registered under section 12AB, as the case may be, shall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.";

(*B*) in sub-section (2), in clause (*c*), for the words "on or before", the words "at least two months prior to" shall be substituted;

(C) in sub-section (7), with effect from the 1st day of April, 2024,—

(*a*) for the words, brackets and figures "and clause (46)", the words, brackets, figures and letter ",clause (46) and clause (46A)" shall be substituted;

(b) in the first proviso, for the words, brackets and figures "under clause (46)", the words, brackets, figures and letter "under clause (46) or clause (46A)" shall be substituted;

(c) in the second proviso, for the words, brackets and figures "under clause (46)", the words, brackets, figures and letter "under clause (46) or clause (46A)" shall be substituted.

8. In section 12A of the Income-tax Act,—

(a) in sub-section (1),—

(*I*) in clause (ac), for sub-clause (vi), the following sub-clause shall be substituted with effect from the 1stday of October, 2023, namely:—

"(vi) in any other case, where activities of the trust or institution have —

(A) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought;

(B)commenced and no income or part thereof of the said trust or institution has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, or section 11 or section 12, for any previous year ending on or before the date of such application, at any time after the commencement of such activities,";

(*II*) in clause (*ba*), for the words "within the time allowed under that section", the words, brackets and figures "within the time allowed under sub-section (*I*) or sub-section (4) of that section" shall be substituted;

(b) in sub-section (2), the second, third and fourth provisos shall be omitted.

9. In section 12AB of the Income-tax Act,—

(a) in sub-section (1)with effect from the 1^{st} day of October, 2023,—

(A) in clause (b),—

(a) in the opening portion, after the word, brackets and figure "sub-clause (v)", the words, brackets, letter and figures "or item (B) of sub-clause (vi)" shall be inserted;

Amendment of section 12AB.

Amendment of

section 12A.



(*b*) in sub-clause (*ii*), for item (*B*), the following item shall be substituted, namely:—

"(B) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in sub-clause (*ii*) or sub-clause (*iii*) or sub-clause (v) of clause (ac) of sub-section (1) of section 12A rejecting such application and also cancelling its registration;

(*II*) in a case referred to in sub-clause (iv) or in item (B) of sub-clause (vi) of sub-section (*I*) of section 12A, rejecting such application,

after affording a reasonable opportunity of being heard;";

(B) for clause (c), the following clause shall be substituted, namely:—

"(c) where the application is made under item (A) of sub-clause (vi) of the said clause or the application is made under sub-clause (vi) of the said clause, as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing provisionally registering the trust or institution for a period of three years from the assessment year from which the registration is sought,";

(*b*) in sub-section (4), in the *Explanation*, in clause (*f*), for the words "attained finality.", the words "attained finality; or" shall be substituted;

(*c*) after clause (*f*), the following clause shall be inserted, namely:—

"(g) the application referred to in clause (ac) of sub-section (1) of section 12A is not complete or it contains false or incorrect information.".

Amendment of section 17.

10. In section 17 of the Income-tax Act,—

(*i*) in clause (*1*), after sub-clause (*viii*), the following sub-clause shall be inserted, namely:—

"(*ix*) the contribution made by the Central Government in the previous year, to the Agniveer

Amendment of

section 35D.

section 43B.

Corpus Fund account of an individual enrolled in the Agnipath Scheme referred to in section 80CCH;";

(*ii*) in clause (2), with effect from the 1st day of April, 2024,---

(a) in sub-clause (i), after the word "employer", the words "computed in such manner as may be prescribed" shall be inserted;

(b) for sub-clause (ii) and Explanations1 to 4 thereto, the following shall be substituted, namely:---

"(*ii*) the value of any accommodation provided to the assessee by his employer at a concessional rate.

Explanation.—For the purposes of this sub-clause, it is clarified that accommodation shall be deemed to have been provided at a concessional rate, if the value of accommodation computed in such manner as may be prescribed, exceeds the rent recoverable from, or payable by, the assessee;".

Amendment of **11.** In section 28 of the Income-tax Act, for clause (*iv*), the section 28. following clause shall be substituted with effect from the 1st day of April, 2024, namely:---

> "(iv) the value of any benefit or perquisite arising from business or the exercise of a profession, whether-

> > (a) convertible into money or not; or

(b) in cash or in kind or partly in cash and partly in kind;".

12. In section 35D of the Income-tax Act, in sub-section (2), in clause (a), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2024, namely:-

"Provided that the assessee shall furnish a statement containing the particulars of expenditure specified in this clause within such period, to such income-tax authority, in such form and manner, as may be prescribed.".

Amendment of **13.** In section 43B of the Income-tax Act, with effect from the 1st day of April, 2024,-

> (i) in clause (da), for the words "a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company", the

words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted;

(*ii*) in clause (g), after the word "assets,", the word "or" shall be inserted;

(*iii*) after clause (g), the following clause shall be inserted, namely:—

"(h) any sum payable by the assessee to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006,";

(iv) in the proviso, after the words "nothing contained in this section", the brackets, words and letter "[except the provisions of clause (h)]" shall be inserted;

(v) in *Explanation* 4,—

(I) for clause (e), the following clause shall be substituted, namely:—

'(*e*) "micro enterprise" shall have the meaning assigned to it in clause (*h*) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006;';

27 of 2006.

27 of 2006.

(II) for clause (g), the following clause shall be substituted, namely:—

(g) "small enterprise" shall have the meaning assigned to it in clause (*m*) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006.'.

27 of 2006.

Amendment of **14.** In section 43D of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in clause (*a*), for the words "a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted;

(*ii*) in the long line, for the words "a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company", the Sec. 2]



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(iii) in the *Explanation*, for clause (*h*), the following clause shall be substituted, namely:—

'(h) the expression "non-banking financial company" shall have the meaning assigned to it in clause (*vii*) of the *Explanation* to clause (*viia*) of sub-section (*1*) of section 36.'.

Amendment of section 44AB. **15.** In section 44AB of the Income-tax Act, for the first proviso, the following proviso shall be substituted with effect from the 1st day of April, 2024,namely:—

"Provided that this section shall not apply to a person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (1) of section 44AD or sub-section (1) of section 44ADA:".

Amendment of section 44AD. **16.** In section 44AD of the Income-tax Act, in the *Explanation*, in clause (*b*), after sub-clause (*ii*), the following provisos shall be inserted with effect from the 1st day of April, 2024, namely:—

'Provided that where the amount or aggregate of the amounts received during the previous year, in cash, does not exceed five per cent. of the total turnover or gross receipts of such previous year, this sub-clause shall have effect as if for the words "two crore rupees", the words "three crore rupees" had been substituted:

Provided further that for the purposes of the first proviso, the receipt of amount or aggregate of amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.'.

Amendment of section 44ADA. **17.** In section 44ADA of the Income-tax Act, after sub-section (1), the following provisos shall be inserted with effect from the1stday of April, 2024, namely:—

'Provided that in case of an assessee where the amount or aggregate of the amounts received during the previous year, in cash, does not exceed five per cent. of the total gross receipts of such previous year, this sub-section shall have effect as if for the words "fifty lakh rupees", the words "seventy-five lakh rupees" had been substituted:

Provided further that for the purposes of the first proviso, the receipt of amount or aggregate of amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.'. 18. In section 44BB of the Income-tax Act, after sub-section (3) and before the *Explanation*, the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:-

"(4) Notwithstanding anything contained in sub-section (2) of section 32 and sub-section (1) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (1), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.".

19. In section 44BBB of the Income-tax Act, after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:---

> "(3) Notwithstanding anything contained in sub-section (2) of section 32 and sub-section (1) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (1), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.".

Amendment of **20.** In section 45 of the Income-tax Act, in sub-section (5A), section 45. for the words "the consideration received in cash, if any,", the words "any consideration received in cash or by a cheque or draft or by any other mode" shall be substituted with effect from the 1st day of April, 2024.

21. In section 47 of the Income-tax Act,—

section 47.

Amendment of

(a) in clause (viiad), in the Explanation,—

(*i*) in clause (*b*), for the figures "2023", the figures "2025" shall be substituted;

(ii) in clause (c), in sub-clause (i), after the words and figures "Securities and Exchange Board of India Act, 1992 or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the" shall be inserted;

15 of 1992.



Amendment of section 44BB.

Amendment of section 44BBB.



(b) after clause (viic), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

'(*viid*) any transfer of a capital asset, being conversion of gold into Electronic Gold Receipt issued by a Vault Manager, or conversion of Electronic Gold Receipt into gold.

Explanation.—For the purposes of this clause, the expressions "Electronic Gold Receipt" and "Vault Manager" shall have the meanings respectively assigned to them in clauses (h) and (l) of sub-regulation (l) of regulation 2 of the Securities and Exchange Board of India (Vault Managers) Regulations, 2021 made under the Securities and Exchange Board of India Act, 1992.'.

15 of 1992.

Amendment of section 48. **22.** In section 48 of the Income-tax Act, in clause (*ii*), the following proviso shall be inserted with effect from the 1st day of April, 2024,namely:—

"Provided that the cost of acquisition of the asset or the cost of improvement thereto shall not include the deductions claimed on the amount of interest under clause (b) of section 24 or under the provisions of Chapter VIA;".

Amendment of section 49.

23. In section 49 of the Income-tax Act, after sub-section (9), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(10) Where the capital asset, being—

(*i*) an Electronic Gold Receipt issued by a Vault Manager, became the property of the person as consideration of a transfer, referred to in clause (*viid*) of section 47, the cost of acquisition of the asset for the purposes of the said transfer, shall be deemed to be the cost of gold in the hands of the person in whose name Electronic Gold Receipt is issued;

(*ii*) gold released against an Electronic Gold Receipt, which became the property of the person as consideration for a transfer, referred to in clause (*viid*) of section 47, the cost of acquisition of the asset for the purposes of the said transfer shall be deemed to be the cost of the Electronic Gold Receipt in the hands of such person.".

Insertion of new section 50AA. **24.** After section 50A the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2024, namely:—

ALL AND ALL AN

Special provision for computation of capital gains in case of Market Linked Debenture.

Amendment of

section 54.

'50AA. Notwithstanding anything contained in clause (42A) of section 2 or section 48, where the capital asset is a Market Linked Debenture, the full value of consideration received or accruing as a result of the transfer or redemption or maturity of such debenture as reduced by—

(*i*) the cost of acquisition of the debenture; and

(ii) the expenditure incurred wholly and exclusively in connection with such transfer or redemption or maturity,

shall be deemed to be the capital gains arising from the transfer of a short-term capital asset:

Provided that no deduction shall be allowed in computing the income chargeable under the head "Capital gains" in respect of any sum paid on account of securities transaction tax under the provisions of Chapter VII of the Finance (No. 2) Act, 2004.

23 of 2004.

Explanation.— For the purposes of this section "Market Linked Debenture" means a security by whatever name called, which has an underlying principal component in the form of a debt security and where the returns are linked to the market returns on other underlying securities or indices, and includes any security classified or regulated as a market linked debenture by the Securities and Exchange Board of India.'.

25. In section 54 of the Income-tax Act, with effect from the 1st day of April, 2024,—

(a) in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of this sub-section.";

(b) in sub-section (2),—

(*i*)after the words "amount so deposited shall", the words, brackets and figure ", subject to the third proviso to sub-section (1)" shall be inserted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

Amendment of

section 54EB.

"Provided further that the capital gains in excess of ten crore rupees shall not be taken into account for the purposes of this sub-section.".

Amendment of
section 54EA.26. In section 54EA of the Income-tax Act, sub-section (3)
shall be omitted.

27. In section 54EB of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 54EC. In section 54EC of the Income-tax Act, in sub-section (3), clause (a) shall be omitted.

Amendment of section 54ED. In section 54ED of the Income-tax Act, in sub-section (3), clause (a) shall be omitted.

Amendment of **30.** In section 54F of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided further that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of this sub-section.";

(b) in sub-section (4),—

(*i*) after the words "amount so deposited shall", the words, brackets and figure ",subject to the second proviso to sub-section (1)" shall be inserted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the net consideration in excess of ten crore rupees shall not be taken into account for the purposes of this sub-section.".

Amendment of **31.** In section 55 of the Income-tax Act, with effect from the 1st day of April, 2024,—

(a) in sub-section (1), in clause (b), in sub-clause (1),—

(*i*) after the word "goodwill", the words "or any other intangible asset" shall be inserted;



(*ii*) after the word "profession", the words "or any other right" shall be inserted;

(b) in sub-section (2), in clause (a),—

(*i*) for the words "profession, or a right", the words "profession, or any other intangible asset or a right" shall be substituted;

(*ii*) for the word "hour,", the words "hour, or any other right" shall be substituted.

Amendment of section 56.

32. In section 56 of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2024,—

(*a*) in clause (*viib*), the words "being a resident" shall be omitted;

(b) after clause (xi), the following clauses shall be inserted, namely:—

'(*xii*) any sum received by a unit holder from a business trust which—

(*a*)is not in the nature of income referred to in clause (23FC) or clause (23FCA) of section 10; and

(*b*)is not chargeable to tax under sub-section (2) of section 115UA:

Provided that where the sum received by a unit holder from a business trust is for redemption of unit or units held by him, the sum so received shall be reduced by the cost of acquisition of the unit or units to the extent such cost does not exceed the sum received;

(*xiii*) where any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy, other than the sum,—

(*a*)received under a unit linked insurance policy;

(b) being the income referred to in clause (iv),

which is not to be excluded from the total income of the previous year in accordance with the provisions of clause (10D) of section 10, the sum so received as exceeds the aggregate of the premium paid, during the

term of such life insurance policy, and not claimed as deduction under any other provision of this Act, computed in such manner as may be prescribed.

Explanation.—For the purposes of this clause "unit linked insurance policy" shall have the meaning assigned to it in *Explanation* 3 to clause (*10D*) of section 10.'.

Amendment of section 72A.

33. In section 72A of the Income-tax Act, in sub-section (1), in clause (d), in the *Explanation*, for clause (iii), the following clause shall be substituted, namely:—

(iii) "strategic disinvestment" means sale of shareholding by the Central Government or any State Government or a public sector company, in a public sector company or in a company, which results in—

(*a*) reduction of its shareholding to below fifty-one percent.; and

(*b*) transfer of control to the buyer:

Provided that the condition laid down in sub-clause (*a*) shall apply only in a case where shareholding of the Central Government or the State Government or the public sector company was above fifty-one percent. before such sale of shareholding:

Provided further that requirement of transfer of control referred to in sub-clause (*b*) may be carried out by the Central Government or the State Government or the public sector company or any two of them or all of them.'.

34. In section 72AA of the Income-tax Act,—

(a) for clause (i), the following clause shall be substituted, namely:—

"(*i*) one or more banking company with—

(*a*) any other banking institution under a scheme sanctioned and brought into force by the Central Government under sub-section (7) of section 45 of the Banking Regulation Act, 1949; or

10 of 1949.

(b) any other banking institution or a company subsequent to a strategic disinvestment, wherein the amalgamation is carried out within a period of five

Amendment of section 72AA.

PART II-



years from the end of the previous year during which such strategic disinvestment is carried out; or";

(b) in the long line, after the words "such banking institution or", the words "company or" shall be inserted;

(c) in the Explanation, after clause (vi), the following

(via) "strategic disinvestment" shall have the meaning assigned to it in clause (iii) of the Explanation to clause (d) of sub-section (1) of section 72A;'.

Amendment of **35.** In section 79 of the Income-tax Act, in sub-section (1), section 79. in the proviso, for the word "seven", the word "ten" shall be substituted.

Amendment of **36.** In section 80C of the Income-tax Act, sub-section (7) shall be omitted.

> **37.** In section 80CCC of the Income-tax Act, in sub-section (3), clause (a) shall be omitted.

> **38.** In section 80CCD of the Income-tax Act, in sub-section (4), clause (a) shall be omitted.

> 39. After section 80CCG of the Income-tax Act, the following section shall be inserted, namely:----

'80CCH. (1) Where an assessee, being an individual enrolled in the Agnipath Scheme and subscribing to the Agniveer Corpus Fund on or after the 1st day of November, 2022, has in the previous year paid or deposited any amount in his account in the said Fund, he shall be allowed a deduction in the computation of his total income, of the whole of the amount so paid or deposited.

(2) Where the Central Government makes any contribution to the account of an assessee in the Agniveer Corpus Fund referred to in sub-section (1), the assessee shall be allowed a deduction in the computation of his total income of the whole of the amount so contributed.

Explanation.—For the purposes of this section,—

(a) "Agnipath Scheme" means the scheme for enrolment in Indian Armed Forces introduced vide No.1(23)2022/D(Pay/Services), letter dated the 29th December, 2022 of the Government of India in the Ministry of Defence;

section 80CCD. Insertion of new

section 80CCH.

section 80C.

Amendment of

section 80CCC.

Amendment of

Deduction in respect of contribution to Agnipath Scheme.

(b) "Agniveer Corpus Fund" means a fund in which consolidated contributions of all the Agniveers and matching contributions of the Central Government along with interest on both these contributions are held.'.

Amendment of section 80G.

40. In section 80G of the Income-tax Act,—

(*I*) in sub-section (2),in clause (*a*), sub-clauses (*ii*), (*iiic*) and (*iiid*) shall be omitted with effect from the 1st day of April, 2024;

(II) in sub-section (5),—

(A) with effect from the 1st day of October, 2023,—

(*i*) in the first proviso, for clause (*iv*), the following clause shall be substituted, namely:—

"(iv) in any other case, where activities of the institution or fund have—

(A) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(B) commenced and where no income or part thereof of the said institution or fund has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities:";

(*ii*) in the second proviso,—

(a) in clause (ii),—

(1) in the opening portion, after the word, brackets and figures "clause (*iii*)", the words, brackets, figures and letter "or sub-clause (*B*) of clause (*iv*)" shall be inserted;

(2) in sub-clause (b), for item (B), the following shall be substituted, namely:—

(*ii*) or clause (*iii*) of the first proviso, rejecting such application and cancelling its approval; or

(*II*) in a case referred to in sub-clause (*B*) of clause (*iv*) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard;";

(*b*) for clause (*iii*), the following clause shall be substituted, namely:—

"(*iii*) where the application is made under sub-clause (A) of clause (iv) of the said proviso or the application is made under clause (iv) of the said proviso as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing granting it approval provisionally for a period of three years from the assessment year from which the approval is sought,";

(*B*) in the third proviso, for the words "first proviso", the words "second proviso" shall be substituted.

Amendment of section 80-IAC.	41. In section 80-IAC of the Income-tax Act, in the <i>Explanation</i> , in clause (<i>ii</i>), in sub-clause (<i>a</i>), for the figures "2023", the figures "2024" shall be substituted.
Amendment of section 87.	42. In section 87 of the Income-tax Act,—
	(<i>a</i>) in sub-section (<i>1</i>), the figures and letters", 88, 88A, 88B, 88C, 88D"shall be omitted;
	(b) in sub-section (2), the words, figures and letters "or section 88 or section 88A or section 88B or section 88C or section 88D" shall be omitted.
Amendment of section 87A.	43. In section 87A of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

	"Provided that where the income-tax payable on the total income of the assessee is computed under sub-section $(1A)$ of section 115BAC, this section shall have the effect as if,—
	(<i>a</i>) for the words "five hundred thousand rupees", the words "seven hundred thousand rupees";
	(<i>b</i>)for the words "twelve thousand and five hundred rupees", the words "twenty-five thousand rupees"
	had been substituted.'.
Omission of section 88.	44. Section 88 of the Income-tax Act shall be omitted.
Amendment of section 92BA.	45. In section 92BA of the Income-tax Act, after clause (va) , the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—
	"(vb) any business transacted between the assessee and other person as referred to in sub-section (4) of section 115BAE".
Amendment of section 92D.	46. In section 92D of the Income-tax Act, in sub-section (3) , for the words "period of thirty days", at both the places where they occur, the words "period of ten days" shall be substituted.
Amendment of section 94B.	47. In section 94B of the Income-tax Act, with effect from the 1st day of April 2024,—
	(<i>i</i>) in sub-section (<i>3</i>), after the words "banking or insurance", the words "or such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be inserted;
	(<i>ii</i>) in sub-section (5), after clause (<i>ii</i>), the following clause shall be inserted, namely:—
	'(<i>iia</i>) "non-banking financial company" shall have the meaning assigned to it in clause (<i>vii</i>) of the <i>Explanation</i> to clause (<i>viia</i>) of sub-section (1) of section 36;'.
Amendment of section 111A.	48. In section 111A of the Income-tax Act, sub-section (3) shall be omitted.
Amendment of section 112.	49. In section 112 of the Income-tax Act, sub-section (3) shall be omitted.

Amendment of section 115BAC.

50

50. In section 115BAC of the Income-tax Act,—

(A) with effect from the 1st day of April, 2024,—

(*a*) in the marginal heading, for the words "and Hindu undivided family", the words ", Hindu undivided family and others" shall be substituted;

(b) in sub-section (1), for the figures, letters and words "1st day of April, 2021", the figures, letters and words "1st day of April, 2021 but before the 1st day of April, 2024" shall be substituted;

(c) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, the incometax payable in respect of the total income of a person, being an individual or Hindu undivided family or association of persons (other than a co-operative society), or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (31) of section 2, other than a person who has exercised an option under sub-section (6), for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs.3,00,000	Nil
2.	From Rs.3,00,001 to Rs.6,00,000	5 per cent.
3.	From Rs.6,00,001 to Rs.9,00,000	10 per cent.
4.	From Rs.9,00,001 to Rs.12,00,000	15 per cent.
5.	From Rs.12,00,001 to Rs.15,00,000	20 per cent.
6.	Above Rs.15,00,000	30 per cent.";

(*B*) with effect from the 1st day of April, 2023, in sub-section (2), in clause (i), after the words, figures and letters "section 80CCD or", the words, brackets, figures and letters "sub-section (2) of section 80CCH or" shall be inserted;



(*C*) with effect from the 1st day of April, 2024,—

(*a*) in sub-section (2), for the opening portion and clause (*i*) thereof, the following shall be substituted, namely:—

"(2) For the purposes of sub-section (IA), the total income of the person referred to therein, shall be computed—

(*i*) without any exemption or deduction under the provisions of clause (5) or clause (13A) or prescribed under clause (14) (other than those as may be prescribed for this purpose) or clause (17) or clause (32), of section 10 or section 10AA or clause (ii) or clause (iii) of section 16 or clause (b) of section 24 [in respect of the property referred to in sub-section (2) of section 23] or clause (*iia*) of sub-section (1) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (ii) or sub-clause (iia) or sub-clause (iii) of sub-section (1) or sub-section (2AA) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of sub-section (2) of section 80CCD or sub-section (2) of section 80CCH or section 80JJAA:":

(b) in sub-section (3), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that in a case where,—

(*i*) the assessee has not exercised the option under sub-section (5) for any previous year relevant to the assessment year beginning on or before the 1st day of April, 2023;

(*ii*) the income-tax on the total income of the assessee is computed under sub-section (*IA*); and

(*iii*) there is a depreciation allowance in respect of a block of assets which has not been given full effect prior to the assessment year beginning on the 1st day of April, 2024,

corresponding adjustment shall be made to the written down value of such block of assets as on the 1st day of April, 2023 in the manner as may be prescribed.";

(c) for sub-section (4), the following sub-section shall be substituted, namely:—

'(4) In case of a person, having a Unit in the International Financial Services Centre, as referred to in sub-section (IA) of section 80LA,—

(*i*) who has exercised option under sub-section (5) for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2021 but before the 1st day of April, 2024;

(*ii*) whose total income is computed under sub-section (IA),

the conditions contained in sub-section (2) shall be modified to the extent that the deduction under section 80LA shall be available to such Unit subject to fulfilment of the conditions contained in the said section.

Explanation.—For the purposes of this sub-section, the term "Unit" shall have the meaning assigned to it in clause (*zc*) of section 2 of the Special Economic Zones Act, 2005';

28 of 2005.

(*d*) in sub-section (5), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the provisions of this sub-section shall not apply for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024.";

(e) after sub-section (5), the following sub-section shall be inserted, namely:—

"(6) Nothing contained in sub- section (1A) shall apply to a person where an option is exercised by such person, in the manner as may be prescribed, for any assessment year, and such option is exercised,—

(i) on or before the due date specified under sub-section (1) of section 139 for furnishing the return of income for such assessment year, in case of a person having income from business or profession, and such option once exercised shall apply to subsequent assessment years; or

(ii) along with the return of income to be furnished under sub-section (1) of section 139 for such assessment year, in case of a person not having income referred to in clause (i): Provided that the option under clause (i), once exercised for any previous year can be withdrawn only once for a previous year other than the year in which it was exercised and thereafter, the person shall never be eligible to exercise the option under this sub-section, except where such person ceases to have any income from business or profession in which case, option under clause (ii) shall be available.".

51. In section 115BAD of the Income-tax Act, in sub-section (I), after the words "provisions of this Chapter,", the words, figures and letters "other than those mentioned under section 115BAE," shall be inserted with effect from the 1st day of April, 2024.

52. After section 115BAD of the Income-tax Act, with effect from the 1st day of April, 2024, the following section shall be inserted, namely:—

"115BAE. (1) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, other than those mentioned under section 115BAD, the income-tax payable in respect of the total income of an assessee, being a co-operative society resident in India, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall, at the option of such assessee, be computed at the rate of fifteen per cent. if the conditions contained in sub-section (2) are satisfied:

Provided that where the total income of the assessee includes any income, which has neither been derived from nor is incidental to, manufacturing or production of an article or thing and in respect of which no specific rate of tax has been provided separately under this Chapter, such income shall be taxed at the rate of twenty-two per cent. and no deduction or allowance in respect of any expenditure or allowance shall be made in computing such income:

Provided further that the income-tax payable in respect of the income, of the assessee deemed so under the second proviso to sub-section (4) shall be computed at the rate of thirty per cent.:

Provided also that the income-tax payable in respect of income, being short term capital gains derived from transfer of a capital asset on which no depreciation is allowable under the Act shall be computed at the rate of twenty-two per cent:

Provided also that where the assessee fails to satisfy the conditions contained in sub-section (2) in any previous year,

Amendment of section 115BAD.

115BAE. Tax on income

Insertion of new

section

of certain new manufacturing co-operative societies.



the option shall become invalid in respect of the assessment year relevant to that previous year and subsequent assessment years and other provisions of the Act shall apply to the assessee as if the option had not been exercised for the assessment year relevant to that previous year and subsequent assessment years.

(2) For the purposes of sub-section (1), the following conditions shall apply, namely:—

(*a*) the cooperative society has been set-up and registered on or after the 1st day of April, 2023, and has commenced manufacturing or production of an article or thing on or before the 31st day of March,2024 and,—

(*i*) the business is not formed by splitting up, or the reconstruction, of a business already in existence;

(ii) does not use any machinery or plant previously used for any purpose.

Explanation 1.—For the purposes of sub-clause (*ii*), any machinery or plant which was used outside India by any other person shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

(A) such machinery or plant was not, at any time previous to the date of the installation, used in India;

(*B*) such machinery or plant is imported into India from any country outside India; and

(C) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person for any period prior to the date of installation of machinery or plant by the person.

Explanation 2.—Where any machinery or plant or any part thereof previously used for any purpose is put to use by the assessee and the total value of such machinery or plant or part thereof does not exceed twenty per cent. of the total value of the machinery or plant used by the assessee, then, for the purposes of sub-clause (*ii*), the condition specified therein shall be deemed to have been complied with; (b) the assessee is not engaged in any business other than the business of manufacture or production of any article or thing and research in relation to, or distribution of, such article or thing manufactured or produced by it.

Explanation.—For the removal of doubts, it is hereby clarified that the business of manufacture or production of any article or thing shall include the business of generation of electricity, but not include a business of,—

(*i*) development of computer software in any form or in any media;

(*ii*) mining;

(iii) conversion of marble blocks or similar items into slabs;

(*iv*) bottling of gas into cylinder;

(*v*)printing of books or production of cinematograph film; or

(*vi*) any other business as may be notified by the Central Government in this behalf;

(c) the total income of the assessee has been computed,—

(*i*) without any deduction under the provisions of section 10AA or clause (*iia*) of sub-section (*I*) of section 32 or section 33AB or section 33ABA or sub-clause (*ii*) or sub-clause (*iii*) or sub-clause (*iii*) of sub-section (*I*) or sub-section (*2AA*) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of section 80JJAA;

(*ii*) without set off of any loss carried forward or depreciation from any earlier assessment year, if such loss or depreciation is attributable to any of the deductions referred to in clause (i); and

(*iii*) by claiming the depreciation, if any, under section 32, other than clause (*iia*) of sub-section (1) of the said section, determined in such manner as may be prescribed.



(3) The loss and depreciation referred to in sub-clause (ii) of clause (c) of sub-section (2) shall be deemed to have been given full effect to and no further deduction for such loss shall be allowed for any subsequent year.

(4) Where it appears to the Assessing Officer that, owing to the close connection between the assessee to which this section applies and any other person, or for any other reason, the course of business between them is so arranged that the business transacted between them produces to the assessee more than the ordinary profits which might be expected to arise in such business, the Assessing Officer shall, in computing the profits and gains of such business for the purposes of this section, take the amount of profits as may be reasonably deemed to have been derived therefrom:

Provided that in case the aforesaid arrangement involves a specified domestic transaction referred to in section 92BA, the amount of profits from such transaction shall be determined having regard to arm's length price as defined in clause (ii) of section 92F:

Provided further that the amount, being profits in excess of the amount of the profits determined by the Assessing Officer, shall be deemed to be the income of the assessee.

(5) Nothing contained in this section shall apply unless the option is exercised by the person in the prescribed manner on or before the due date specified under sub-section (1) of section 139 for furnishing the first of the returns of income for any previous year relevant to the assessment year commencing on or after 1st day of April, 2024, and such option once exercised shall apply to subsequent assessment years:

Provided that once the option has been exercised for any previous year shall not be allowed to be withdrawn for the same or any other previous year.".

53. In section 115BB of the Income-tax Act, for the *Explanation*, the following shall be substituted with effect from the 1st day of April, 2024, namely:—

'Provided that nothing contained in this section shall apply to income by way of winnings from any online game for the assessment year beginning on or after the 1stday of April, 2024.

Explanation.—For the purposes of this section,—

Amendment of section 115BB.

(*i*) "horse race" shall have the meaning assigned to it in section 74A;

(*ii*) "online game" shall have the meaning assigned to it in section 115BBJ.'.

Insertion of new section 115BBJ.

Tax on winnings

from online

games.

54. After section 115BBI of the Income-tax Act, the following section shall be inserted with effect from the 1stday of April, 2024, namely:—

'115BBJ.Notwithstanding anything contained in any other provisions of this Act, where the total income of an assessee includes any income by way of winnings from any online game, the income-tax payable shall be the aggregate of—

(*i*) the amount of income-tax calculated on net winnings from such online games during the previous year, computed in the manner as may be prescribed, at the rate of thirty per cent.; and

(ii) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the net winnings referred to in clause (i).

Explanation.—For the purposes of this section,—

(*i*) "computer resource" shall have the same meaning as assigned to it in clause (*e*) of the *Explanation* to section 144B;

(*ii*) "internet" means the combination of computer facilities and electromagnetic transmission media, and related equipment and software, comprising the interconnected worldwide network of computer networks that transmits information based on a protocol for controlling such transmission;

(iii) "online game" means a game that is offered on the internet and is accessible by a user through a computer resource including any telecommunication device.'.

55. In section 115JC of the Income-tax Act, for sub-section (5), the following sub-section shall be substituted with effect from the 1st day of April, 2024, namely:—

"(5) The provisions of this section shall not apply to a person, where—

Amendment of section 115JC.

(*i*) such person has exercised the option referred to in sub-section (5) of section 115BAC or sub-section (5) of section 115BAD or sub-section (5) of section 115BAE; or

(*ii*) income-tax payable in respect of the total income of such person is computed under sub-section (1A) of section 115BAC.".

56. In section 115JD of the Income-tax Act, for sub-section (7), the following sub-section shall be substituted with effect from the 1st day of April, 2024, namely:—

"(7) The provisions of this section shall not apply to a person, where—

(*i*) such person has exercised the option referred to in sub-section (5) of section 115BAC or sub-section (5) of section 115BAD or sub-section (5) of section 115BAE; or

(*ii*) income-tax payable in respect of the total income of such person is computed under sub-section (1A) of section 115BAC.".

57. In section 115TD of the Income-tax Act,—

(*i*) in sub-section (3),—

(a)in clause (ii) in sub-clause (a)

(*a*)in clause (*ii*), in sub-clause (*b*),for the word "rejected.", the words "rejected; or" shall be substituted;

(b) after clause (ii), the following clause shall be inserted, namely:—

"(*iii*) it fails to make an application in accordance with the provisions of clause (*i*) or clause (*ii*) or clause (*iii*) of the first proviso to clause (23C) of section 10 or sub-clause (*i*) or sub-clause (*ii*) or sub-clause (*iii*) of clause (*ac*) of sub-section (*1*) of section 12A, within the period specified in the said clauses or sub-clauses, as the case may be, which expires in the said previous year.";

(*ii*) in sub-section (5), in clause (*ii*), after the word, brackets and figures "clause (*ii*)", the words, brackets and figures "clause (*ii*), or clause (*iii*)," shall be inserted;

(*iii*) in the *Explanation*, in clause (*i*),—



Amendment of section 115JD.

Amendment of section 115TD.

(*a*) in sub-clause (*b*), after the word, brackets and figure "sub-section (3);", the word "or" shall be inserted;

(b) after sub-clause (b), the following sub-clause shall be inserted, namely:—

"(c) the last date for making an application for registration under sub-clause (i) or sub-clause (ii) or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or for making an application for approval under clause (i) or clause (ii) or clause (iii) of the first proviso to clause (23C) of section 10, as the case may be, in a case referred to in clause (iii) of sub-section (3);".

Amendment of section 115UA. **58.** In section 115UA of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(3A) The provisions of sub- sections (1), (2) and (3) shall not apply in respect of any sum referred to in clause (xii) of sub-section (2) of section 56, received by a unit holder from a business trust."

Amendment of section 115UB.
59. In section 115UB of the Income-tax Act, in *Explanation* 1, in clause (a), after the words and figures "Securities and Exchange Board of India Act, 1992 or", the words, brackets and figures "regulated under theInternational Financial Services Centres Authority (Fund Management) Regulations, 2022 made" shall be inserted.

Amendment of section 116. **60.** In section 116 of the Income-tax Act, in clause (*cca*), after the words "Joint Commissioners of Income-tax", the words and brackets "or Joint Commissioners of Income-tax (Appeals)" shall be inserted.

Amendment of section 119. **61.** In section 119 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" and "a Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" and "a Joint Commissioner (Appeals) or a Commissioner (Appeals)" shall respectively be substituted.

Amendment of section 131. **62.** In section 131 of the Income-tax Act, for the words and brackets ", Commissioner (Appeals)", the words and brackets ", Joint Commissioner (Appeals), Commissioner (Appeals)" shall be substituted.

Amendment of
section 132.**63.** In section 132 of the Income-tax Act,—



(a) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) The authorised officer may requisition the services of—

(*i*) any police officer or of any officer of the Central Government, or of both; or

(*ii*) any person or entity as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be prescribed, in this regard,

to assist him for all or any of the purposes specified in sub-section (I) or sub-section (IA) and it shall be the duty of every such officer or person or entity to comply with such requisition.";

(b) for sub-section (9D), the following sub-section shall be substituted, namely:—

"(9D) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to,—

(*i*) a Valuation Officer referred to in section 142A;or

(*ii*) any other person or entity or any valuer registered by or under any law for the time being in force, as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be prescribed, in this regard,

who shall estimate the fair market value of the property in the manner as may be prescribed, and submit a report of the estimate to the authorised officer or the Assessing Officer, as the case may be, within a period of sixty days from the date of receipt of such reference.";

(c) for *Explanation* 1, the following *Explanation* shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2022, namely:—

'Explanation 1.—For the purposes of sub-sections



(9A), (9B) and (9D), the last of authorisation for search shall be deemed to have been executed,—

(*a*) in the case of search, on the conclusion of search as recorded in the last *panchnama* drawn in relation to any person in whose case the warrant of authorisation has been issued; or

(*b*) in the case of requisition under section 132A, on the actual receipt of the books of account or other documents or assets by the authorised officer.'.

Amendment of section 133. **64.** In section 133 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 134. **65.** In section 134 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 135A. **66.** In section 135A of the Income-tax Act, in sub-section (2), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

> "Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31stday of March, 2022, by notification in the Official Gazette.".

Amendmentof67. In section 140B of the Income-tax Act, in sub-sectionsection 140B.(4), with effect from the 1st day of April, 2022,—

(*i*) in the opening portion, the words "or, as the case may be, on the amount by which the advance tax paid falls short of the assessed tax," shall be omitted and shall be deemed to have been omitted;

(*ii*) in clause (*a*), in sub-clause (*i*), after the words "earlier return", the words ", if any" shall be inserted and shall be deemed to have been inserted.

Amendment of section 142.

68. In section 142 of the Income-tax Act,-

(*a*) for sub-section (2*A*), the following sub-section shall be substituted, namely:—

[PART II—

"(2A) If, at any stage of the proceedings before him, the Assessing Officer, having regard to the nature and complexity of the accounts, volume of the accounts, doubts about the correctness of the accounts, multiplicity of transactions in the accounts or specialised nature of business activity of the assessee, and the interests of the revenue, is of the opinion that it is necessary so to do, he may, with the previous approval of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, direct the assessee to get either or both of the following, namely:—

(*i*) to get the accounts audited by an accountant, as defined in the *Explanation* below sub-section (2) of section 288, nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner in this behalf and to furnish a report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars, as may be prescribed, and such other particulars as the Assessing Officer may require;

(*ii*) to get the inventory valued by a cost accountant, nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner in this behalf and to furnish a report of such inventory valuation in the prescribed form duly signed and verified by such cost accountant and setting forth such particulars, as may be prescribed, and such other particulars as the Assessing Officer may require:

Provided that the Assessing Officer shall not direct the assessee to get the accounts so audited or inventory so valued unless the assessee has been given a reasonable opportunity of being heard.";

(b) in sub-section (2D),—

(*i*) for the words, brackets, figure and letter "audit under sub-section (2A) (including the remuneration of the accountant)", the words, brackets, figure and letter "audit or inventory valuation under sub-section (2A) (including the remuneration of the accountant or the cost accountant, as the case may be)" shall be substituted;

(ii) in the proviso,—

(*I*) for the words "audit under", the words "audit or inventory valuation under" shall be substituted;

(II) for the words and brackets "such audit

(including remuneration of the accountant)", the words and brackets "such audit or inventory valuation (including the remuneration of the accountant or the cost accountant, as the case may be)" shall be substituted;

(*c*) in sub-section (*3*), after the word "audit", the words "or inventory valuation" shall be inserted;

(d) after sub-section (4), the following *Explanation* shall be inserted, namely:—

'Explanation.—For the purposes of this section, "cost accountant" means a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 and who holds a valid certificate of practice under sub-section (1) of section 6 of the said Act.'.

23 of 1959.

69. In section 148 of the Income-tax Act, —

(a) for the words "such period, as may be specified in such notice", the words "a period of three months from the end of the month in which such notice is issued, or such further period as may be allowed by the Assessing Officer on the basis of an application made in this regard by the assessee" shall be substituted;

(*b*) after the second proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

"Provided also that any return of income, required to be furnished by an assessee under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139.".

70. In section 149 of the Income-tax Act, in sub-section (1),-

(*I*) after the second proviso, the following provisos shall be inserted, namely:—

"Provided also that for cases referred to in clauses (*i*), (*iii*) and (*iv*) of *Explanation 2* to section 148, where,–

(a) a search is initiated under section 132; or

(b) a search under section 132 for which the last of authorisations is executed; or

(c) requisition is made under section 132A,

Amendment of section 149.

Amendment

of section 148.

after the 15th day of March of any financial year and the period for issue of notice under section 148 expires on the 31stday of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under section 148 in such case shall be deemed to have been issued on the 31st day of March of such financial year:

Provided also that where the information as referred to in *Explanation* 1to section 148 emanates from a statement recorded or documents impounded under section 131 or section 133A, as the case may be, on or before the 31st day of March of a financial year, in consequence of,—

(a) a search under section 132 which is initiated; or

(b) a search under section 132 for which the last of authorisations is executed; or

(c) a requisition made under section 132A,

after the 15th day of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under clause (b) of section 148A in such case shall be deemed to have been issued on the 31st day of March of such financial year:";

(*II*) in the sixth proviso, for the words "less than seven days", the words "does not exceed seven days" shall be substituted.

71. In section 151 of the Income-tax Act,—

(*a*) in clause (*ii*), the words "where there is no Principal Chief Commissioner or Principal Director General," shall be

(b) after clause (ii), the following proviso shall be inserted, namely:----

"Provided that the period of three years for the purposes of clause (i) shall be computed after taking into account the period of limitation as excluded by the third or fourth or fifth provisos or extended by the sixth proviso to sub-section (I) of section 149.".

Amendment of section 151.

omitted;

Amendment of section 153.

72. In section 153 of the Income-tax Act,—

(I) in sub-section (I),—

(*a*) in the third proviso, the words "or after" shall be omitted;

(b) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that in respect of an order of assessment relating to the assessment year commencing on or after the 1st day of April, 2022, the provisions of this sub-section shall have effect, as if for the words "twenty-one months", the words "twelve months" had been substituted.";

(*II*) in sub-section (*IA*), for the words "nine months", the words "twelve months" shall be substituted;

(III) in sub-section (3),—

(*a*) for the words, brackets and figures "sub-sections (*1*) and (*2*)", the words, brackets, figures and letter "sub-sections (*1*), (*1A*) and (*2*)" shall be substituted;

(b) for the words "Principal Commissioner or Commissioner" at both the places where they occur, the words "Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be," shall be substituted;

(*IV*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-sections (1), (1A), (2) and (3), where an assessment or reassessment is pending on the date of initiation of search under section 132 or making of requisition under section 132A, the period available for completion of assessment or reassessment, as the case may be, under the said sub-sections shall,—

(*a*) in a case where such search is initiated under section 132 or such requisition is made under section 132A;

(b) in the case of an assessee, to whom any





money, bullion, jewellery or other valuable article or thing seized or requisitioned belongs to;

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(c) in the case of an assessee, to whom any books of account or documents seized or requisitioned pertains or pertain to, or any information contained therein, relates to,

be extended by twelve months.";

(V) in sub-section (4), for the words, brackets and figures "sub-sections (1), (2) and (3)" at both the places where they occur, the words, brackets, figures and letters "sub-sections (1), (1A), (2), (3) and (3A)" shall be substituted;

(*VI*) in sub-section (5), for the words "the Principal Commissioner or Commissioner", the words "the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be," shall be substituted;

(VII) in sub-section (6),—

(a) in the opening portion, for the words, brackets and figures "sub-sections (1) and (2)", the words, brackets, figures and letter "sub-sections (1), (1A) and (2)" shall be substituted;

(b) in clause (i), after the words "passed by the", the words "Principal Chief Commissioner or Chief Commissioner or" shall be inserted;

(VIII) in Explanation 1,—

(a) in clause (iv),—

(*i*) in the opening portion, after the word "audited", the words "or inventory valued" shall be inserted;

(*ii*) in sub-clause (*a*), after the words "such audit", the words "or inventory valuation" shall be inserted;

(b) in the first proviso, for the words, brackets and figures "sub-sections (1), (2)", the words, brackets, figures and letter "sub-sections (1), (1A), (2)" shall be substituted.



Amendment of section 154.

73. In section 154 of the Income-tax Act, in sub-section (2), in clause (*b*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 155.

74. In section 155 of the Income-tax Act,—

(*a*) in sub-section (*11A*), after the words, figures and letter "section 10A or" at both the places where they occur, the words, figures and letters "section 10AA or" shall be inserted with effect from the 1st day of April, 2024;

(b) after sub-section (18), the following sub-section shall be inserted, namely:—

"(19) Where any deduction in respect of any expenditure incurred for the purchase of sugarcane has been claimed by an assessee, being a co-operative society engaged in the business of manufacture of sugar, and such deduction has been disallowed wholly or partly in any previous year commencing on or before the 1st day of April, 2014, the Assessing Officer shall, on the basis of an application made by such assessee in this regard, recompute the total income of the assessee for such previous year after allowing deduction to the extent such expenditure is incurred at a price which is equal to or less than the price fixed or approved by the Government for that previous year, and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years specified in sub-section (7) of that section shall be reckoned from the end of previous year commencing on the 1st day of April, 2022.";

(c) after sub-section (19) and before the *Explanation*, the following sub-section shall be inserted with effect from the 1stday of October, 2023, namely:—

'(20) Where any income has been included in the return of income furnished by an assesse under section 139 for any assessment year (herein referred to as the relevant assessment year) and tax on such income has been deducted at source and paid to the credit of the Central Government in accordance with the provisions of Chapter XVII-B in a subsequent financial year, the Assessing Officer shall, on an application made by the assessee in such form, as may be prescribed, within a period of two years from the end of the financial year in which such tax was deducted at source, amend the order of assessment or any intimation allowing credit of such tax deducted at source in the relevant assessment year, and the provisions of section 154 shall, so far as may be, apply thereto and the period of four years specified in


sub-section (7) of that section shall be reckoned from the end of the financial year in which such tax has been deducted:

Provided that the credit of such tax deducted at source shall not be allowed in any other assessment year.'.

75. In section 158A of the Income-tax Act, in the Explanation, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

76. In section 158AB of the Income-tax Act, for the words

and brackets "the Commissioner (Appeals)" wherever they

Amendment of section 158AB.

Amendment of

section 158A.

occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted. 77. For section 170A of the Income-tax Act, the following

Substitution of new section for section 170A.

Effect of order of tribunal or court in respect of business reorganisation.

'170A. (1) Notwithstanding anything to the contrary contained in section 139, in a case of business reorganisation, where prior to the date of order of a High Court or tribunal or an Adjudicating Authority as defined in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as order in respect of 31 of 2016. business reorganisation), as the case may be, any return of income has been furnished by an entity to which such order applies under the provisions of section 139 for any assessment year relevant to the previous year to which such order applies, the successor shall furnish, within a period of six months from the end of the month in which the order was issued, a modified return in such form and manner, as may be prescribed, in accordance with and limited to the said order.

(2) Where the assessment or reassessment proceedings for an assessment year relevant to a previous year to which the order in respect of the business reorganisation applies,-

(a) have been completed on the date of furnishing of the modified return in accordance with the provisions of sub-section (1), the Assessing Officer shall pass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, in accordance with such order and taking into account the modified return so furnished;

(b) are pending on the date of furnishing of the modified return in accordance with the provisions of sub-section (1), the Assessing Officer shall pass an order

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	assessing or reassessing the total income of the relevant assessment year in accordance with the order of the business reorganisation and taking into account the modified return so furnished.		A LIBRARY PURITY
	(3) Save as otherwise provided in this section, in an assessment or reassessment made in respect of an assessment year under this section, all other provisions of this Act shall apply and the tax shall be chargeable at the rate or rates as applicable to such assessment year.		
	Explanation.—In this section, the expressions—		
	(<i>i</i>) "business reorganisation" means the reorganisation of business involving the amalgamation or demerger or merger of business of one or more persons;		
	(<i>ii</i>) "successor" means all resulting companies in a business reorganisation, whether or not the company was in existence prior to such business reorganisation.".		
Amendment of section 177.	78. In section 177 of the Income-tax Act, in sub-section (2), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.		
Amendment of section 189.	79. In section 189 of the Income-tax Act, in sub-section (2), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.		
Amendment of section 192A.	80. In section 192A of the Income-tax Act, the second proviso shall be omitted.		
Amendment of section 193.	81. In section 193 of the Income-tax Act, in the proviso, clause (ix) shall be omitted.		
Amendment of section 194B.	82. In section 194B of the Income-tax Act, —		
	(<i>i</i>) for the marginal heading, the following marginal heading shall be substituted, namely:—		
	"Winnings from lottery or crossword puzzle, etc.";		
	(<i>ii</i>) for the words "in an amount exceeding ten thousand rupees", the words "or from gambling or betting of any form or nature whatsoever, being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year" shall be substituted;		

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(*iii*) after the proviso, the following shall be inserted with effect from the 1st day of July, 2023, namely:—

'Provided further that nothing contained in this section shall apply to deduction of income-tax on winnings from any online game on or after the 1st day of July, 2023.

Explanation.—For the purposes of this section, "online game" shall have the meaning assigned to it in clause (*iii*) of the *Explanation* to section 115BBJ.'.

Insertion of new section 194BA.

Winnings from

online games.

83. After section 194B of the Income-tax Act, the following section shall be inserted with effect from the 1stday of July, 2023, namely:—

'194BA. (1) Notwithstanding anything contained in any other provisions of this Act, any person responsible for paying to any person any income by way of winnings from any online game during the financial year shall deduct income-tax on the net winnings in his user account, computed in the manner as may be prescribed, at the end of the financial year at the rates in force:

Provided that in a case where there is a withdrawal from user account during the financial year, the income-tax shall be deducted at the time of such withdrawal on the net winnings comprised in such withdrawal, as well as on the remaining amount of net winnings in the user account, computed in the manner as may be prescribed, at the end of the financial year.

(2) In a case where the net winnings are wholly in kind or partly in cash, and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of the net winnings, the person responsible for paying shall, before releasing the winnings, ensure that tax has been paid in respect of the net winnings.

(3)If any difficulty arises in giving effect to the provisions of this section, the Board may, with the previous approval of the Central Government, issue guidelines for the purposes of removing the difficulty.

(4)Every guideline issued by the Board under sub-section (3) shall, as soon as may be after it is issued, be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person liable to deduct income-tax.

Explanation.— For the purposes of this section—

(*a*) "computer resource", "internet" and "online game" shall have the meanings respectively assigned to them in section 115BBJ;

(b) "online gaming intermediary" means an intermediary that offers one or more online games;

(c) "user" means any person who accesses or avails any computer resource of an online gaming intermediary;

(d) "user account" means account of a user registered with an online gaming intermediary.".

Amendment of section 194BB. **84.** In section 194BB of the Income-tax Act, for the words "in an amount exceeding ten thousand rupees", the words ", being the amount or aggregate of amounts exceeding ten thousand rupees during the financial year," shall be substituted.

Amendment of section 194N. **85.** In section 194N of the Income-tax Act, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that where the recipient is a co-operative society, the provisions of this section shall have effect, as if for the words "one crore rupees", the words "three crore rupees" had been substituted.".

Amendment of section 194R.

86. In section 194R of the Income-tax Act, the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

"Explanation2.—For the removal of doubts, it is clarified that the provisions of sub-section (1) shall apply to any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind.".

Amendment of section 196A.

87. In section 196A of the Income-tax Act, in sub-section (1), the following proviso shall be inserted, namely:—

"Provided that where an agreement referred to in sub-section (1) of section 90 or sub-section (1) of section 90A applies to the payee and if the payee has furnished a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A, as the case may be, then, income-tax thereon shall be deducted at the rate of twenty per cent. or at the rate or rates of income-tax provided in such agreement for such income, whichever is lower.".

Amendment of **88.** In section 197 of the Income-tax Act, in sub-section (1), section 197. after the figures and letters "194LA,", the figures and letters "194LBA," shall be inserted. Amendment of 89. In section 206AB of the Income-tax Act, in sub-section section 206AB. (3), for the proviso, the following proviso shall be substituted, namely:---"Provided that the specified person shall not include— (i) a non-resident who does not have a permanent establishment in India; or *(ii)* a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.". Amendment of 90. In section 206C of the Income-tax Act, in sub-section section 206C. (1G), with effect from the 1st day of July, 2023,— (i) in the long line, for the word, "five", the word "twenty" shall be substituted; (ii) in the first proviso, for the words, "and is for a purpose other than purchase of overseas tour program package", the words "and is for the purposes of education or medical treatment" shall be substituted; (iii) in the second proviso, for the words "is for a purpose other than purchase of overseas tour program package", the words "is for the purposes of education or medical treatment" shall be substituted. Amendment of **91.** In section 206CCA of the Income-tax Act, in sub-section section (3), for the proviso, the following proviso shall be substituted, 206CCA. namely:---"Provided that the specified person shall not include— (i) a non-resident who does not have a permanent establishment in India; or (*ii*) a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.". Amendment of 92. In section 241A of the Income-tax Act, the following

proviso shall be inserted, namely:-

section 241A.

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"Provided that the provisions of this section shall not apply from the 1stday of April, 2023.".

Amendment of section 244A.

93. In section 244A of the Income-tax Act,—

(a) in sub-section (1), in clause (a), after sub-clause (ii), the following proviso shall be inserted with effect from the 1 stday of October, 2023, namely:—

"Provided that where refund arises as a result of an order passed by the Assessing Officer in consequence of an application made by the assessee under sub-section (20) of section 155, such interest shall be calculated at the rate of one-half per cent. for every month or part of a month comprised in the period from the date of such application to the date on which the refund is granted;";

(b) in sub-section (1A), the following proviso shall be inserted, namely:—

"Provided that where proceedings for assessment or reassessment are pending in respect of an assessee, in computing the period for determining the additional interest payable to such assessee under this sub-section, the period beginning from the date on which such refund is withheld by the Assessing Officer in accordance with and subject to provisions of sub-section (2) of section 245 and ending with the date on which such assessment or reassessment is made, shall be excluded.".

94. For section 245 of the Income-tax Act, the following section shall be substituted, namely:—

"245. (1) Where under any of the provisions of this Act, a refund becomes due or is found to be due to any person, the Assessing Officer or Commissioner or Principal Commissioner or Chief Commissioner or Principal Chief Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded or any part of that amount, against the sum, if any, remaining payable under this Act by the person to whom the refund is due, after giving an intimation in writing to such person of the action proposed to be taken under this sub-section.

(2) Where a part of the refund is set off under the provisions of sub-section (1), or where no such amount is set off, and refund becomes due to a person, and the Assessing Officer, having regard to the fact that proceedings for assessment or reassessment are pending in the case of such person, is of the opinion that the grant of refund is likely to

Substitution of new section for section 245.

Set off and withholding of refunds in certain cases.

adversely affect the revenue, he may, for reasons to be recorded in writing and with the previous approval of the Principal Commissioner or the Commissioner, as the case may be, withhold the refund up to the date on which such assessment or reassessment is made.".

Amendment 95. In section 245D of the Income-tax Act, in sub-section of section 245D. (9), for clause (iv), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 2021, namely:-

> "(iv) where the time-limit for amending any order or filing of rectification application under sub-section (6B)expires on or after the 1st day of February, 2021, but before the 1st day of February, 2022, such time-limit shall be extended to the 30th day of September, 2023.".

Amendment **96.** In section 245MA of the Income-tax Act, in sub-section of (4), after the proviso, the following proviso shall be inserted, section245MA. namely:---

> "Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2023, by notification in the Official Gazette.".

97. In section 245R of the Income-tax Act, in sub-section (10), after the proviso, the following proviso shall be inserted, 245R. namely:---

> "Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2023, by notification in the Official Gazette.".

98. In Chapter XX of Income-tax Act,—

(a) for the sub-heading "A.—Appeals to the Deputy Commissioner (Appeals) and Commissioner (Appeals)", the sub-heading "A.--Appeals to the Joint Commissioner (Appeals) and Commissioner (Appeals)" shall be substituted:

(b) for section 246, the following section shall be substituted, namely:---

Appealable orders before Joint Commissioner

'246. (1) Any assessee aggrieved by any of the following orders of an Assessing Officer (below the rank of Joint Commissioner) may appeal to the Joint



Amendment of section

Amendment of

Chapter XX.

(Appeals).

Commissioner (Appeals) against-

(a) an order being an intimation under sub-section (1) of section 143, where the assessee objects to the making of adjustments, or any order of assessment under sub-section (3) of section 143 or section 144, where the assessee objects to the amount of income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;

(*b*) an order of assessment, reassessment or recomputation under section 147;

(c) an order being an intimation under sub-section (1) of section 200A;

(*d*) an order under section 201;

(e) an order being an intimation under sub-section (6A) of section 206C;

(f) an order under sub-section (1) of section 206CB;

(g) an order imposing a penalty under Chapter XXI; and

(h)an order under section 154 or section 155 amending any of the orders mentioned in clauses (a) to (g):

Provided that no appeal shall be filed before the Joint Commissioner (Appeals) if an order referred to in this sub-section is passed by or with the prior approval of, an income-tax authority above the rank of Deputy Commissioner.

(2) Where any appeal filed against an order referred to in sub-section (1) is pending before the Commissioner (Appeals), the Board or an income-tax authority so authorised by the Board in this regard, may transfer such appeal and any matter arising out of or connected with such appeal and which is so pending, to the Joint Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before, it was so transferred.

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(3) Notwithstanding anything contained in sub-section (1) and sub-section (2), the Board or an income-tax authority so authorised by the Board in this regard, may transfer any appeal which is pending before a Joint Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before, it was so transferred.

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(4) Where an appeal is transferred under the provisions of sub-section (2) or sub-section (3), the appellant shall be given an opportunity of being reheard.

(5) For the purposes of disposal of appeal by the Joint Commissioner (Appeals), the Central Government may make a scheme, by notification in the Official Gazette, so as to dispose of appeals in an expedient manner with transparency and accountability, by interface between Joint eliminating the the Commissioner (Appeals) and the appellant, in the course of appellate proceedings to the extent technologically feasible and direct that any of the provisions of this Act relating to jurisdiction and procedure for disposal of appeals by the Joint Commissioner (Appeals), shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification.

(6) For the purposes of sub-section (1), the Board may specify that the provisions of that sub-section shall not apply to any case or any class of cases.

Explanation.—For the purposes of this section, "status" means the category under which the assessee is assessed as "individual", "Hindu undivided family" and so on.'.

99. In section 249 of the Income-tax Act,—

Amendment of section 249.

(a) in sub-section (1), in the opening portion, after the figures, letters and words "1st day of October, 1998", the words, brackets, figures and letters "or to the Joint Commissioner (Appeals) on or after the 1st day of April, 2023," shall be inserted;

(b) in sub-section (3), for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(c) in sub-section (4), in the proviso, for the words and



brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 250.

100. In section 250 of the Income-tax Act,—

(a) in sub-sections (1), (3), (4), (5), (6) and (7), for the words and brackets "Commissioner (Appeals)" wherever they occur, the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(b) for sub-section (6A), the following sub-section shall be substituted, namely:—

"(6A) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (1) or transferred to him under sub-section (2) or sub-section (3) of section 246 or filed before him under sub-section (1) of section 246A, as the case may be.";

(c) in sub-section (6C), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:-

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

101. In section 251 of the Income-tax Act,—

Amendment of section 251.

(*i*) for the marginal heading, the following marginal heading "Powers of the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*ii*) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) In disposing of an appeal, the Joint Commissioner (Appeals) shall have the following powers—

(a) in an appeal against an order of assessment,

he may confirm, reduce, enhance or annul the assessment;

(b) in an appeal against an order imposing a penalty, he may confirm or cancel such order or vary it so as either to enhance or to reduce the penalty;

(c) in any other case, he may pass such orders in the appeal as he thinks fit.";

(*iii*)in sub-section (2), for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be," shall be substituted;

(*iv*) in the *Explanation*,—

(*a*) for the words and brackets "an appeal, the Commissioner (Appeals),", the words and brackets "an appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals)," shall be substituted;

(b) for the words and brackets "raised before the Commissioner (Appeals)", the words and brackets "raised before the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be," shall be substituted.

Amendment of section 253.

102. In section 253 of the Income-tax Act,—

(a) in sub-section (1),—

(*A*) in clause (*a*), after the word, figures and letter "section 271A,", the words, figures and letters "section 271AAB, section 271AAC, section 271AAD," shall be inserted;

(B) after clause (a), the following clause shall be inserted, namely:—

"(*aa*) an order passed by a Joint Commissioner (Appeals) under section 154, section 250, section 270A, section 271, section 271A, section 271AAC, section 271AAD or section 271J; or";

(C) for clause (c), the following clause shall be substituted, namely:—

"(*c*) an order passed by,—

(*i*) a Principal Commissioner or Commissioner under section 12AA or section 12AB or under clause (vi) of sub-section (5) of section 80G or under section 263 or under section 270A or under section 271 or under section 272A or an order passed by him under section 154 amending any such order; or

(*ii*) a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or a Principal Director or Director under section 263 or under section 272Aor an order passed by him under section 154 amending any such order; or";

(b) in sub-section (2), for the words and brackets "Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(c) in sub-section (4),—

(*i*) for the words and brackets "against the order of the Commissioner (Appeals)", the words "against an order" shall be substituted;

(*ii*) for the words and brackets "any part of the order of the Commissioner (Appeals)", the words "any part of such order" shall be substituted.

Amendment of	103. In section 264 of the Income-tax Act, in sub-section (4),							
section 264.	for the words and brackets "the Commissioner (Appeals)"							
	wherever they occur, the words and brackets "the Joint							
	Commissioner (Appeals) or the Commissioner (Appeals)" shall							
	be substituted.							

Amendment of section 267. **104.** In section 267 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section269SS.

105. In section 269SS of the Income-tax Act,—

(*a*) after the second proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided also that the provisions of this section shall have effect, as if for the words "twenty thousand





rupees", the words "two lakh rupees" had been substituted in the case of any deposit or loan where,—

(*a*) such deposit is accepted by a primary agricultural credit society or a primary co-operative agricultural and rural development bank from its member; or

(*b*) such loan is taken from a primary agricultural credit society or a primary co-operative agricultural and rural development bank by its member.";

(b) in the *Explanation*, for clause (*ii*), the following clause shall be substituted, namely:—

(*ii*) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in the *Explanation* to subsection (4) of section 80P;".

Amendment of section 269T. 106. In section 269T of the Income-tax Act,-

(*a*) after the second proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided also that the provisions of this section shall have effect, as if for the words "twenty thousand rupees", the words "two lakh rupees" had been substituted in the case of any deposit or loan where,—

(*a*) such deposit is paid by a primary agricultural credit society or a primary co-operative agricultural and rural development bank to its member; or

(b) such loan is repaid to a primary agricultural credit society or a primary co-operative agricultural and rural development bank by its member.";

(b) in the *Explanation*, for clause (*ii*), the following clause shall be substituted, namely:—

'(*ii*) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in *Explanation* to subsection (4) of section 80P;'.

Amendment of **107.** In section 270A of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they



occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 270AA. **108.** In section 270AA of the Income-tax Act, in sub-section (6), after the words "No appeal under", the words and figures "section 246 or" shall be inserted.

Amendment of section 271. **109.** In section 271 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271A. **110.** In section 271A of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271AAD of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment**113.** In section 271C of the Income-tax Act, in sub-sectionof section(1), —

(A) in clause (b),—

(*I*) for the words "pay the whole", the words "pay or ensure payment of, the whole" shall be substituted;

(II) in sub-clause (*i*), the word "or" shall be omitted;

(*III*) after sub-clause (*ii*), the following sub-clauses shall be inserted, namely:—

"(*iii*) the first proviso to sub-section (1) of section 194R; or

(*iv*) the proviso to sub-section (1) of section 194S; or";

(IV) after sub-clause (iv) as inserted by the Finance Act, 2023, the following sub-clause shall be inserted with effect from the 1st day of July, 2023, namely:—



"(*v*) sub-section (2) of section 194BA,";

(*B*) in the long line, after the words "deduct or pay", the words "or ensure payment of," shall be inserted.

Amendment of section 271FAA.

114. Section 271FAA of the Income-tax Act shall be renumbered as sub-section (1) thereof and in sub-section (1) as so renumbered, for the long line, the following shall be substituted, namely:—

"then, the prescribed income-tax authority under sub-section (1) of section 285BA may direct that such person shall pay, by way of penalty, a sum of fifty thousand rupees.

(2) Where in the case of a person, referred to in clause (k) of sub-section (1) of section 285BA, who is required to furnish a statement under that section (herein referred to as the reporting financial institution) provides inaccurate information in the statement and the inaccuracy in such statement is due to false or inaccurate information furnished by the holder or holders of the relevant reportable account or accounts, the prescribed income-tax authority under subsection (1) of section 285BA, shall direct that the reporting financial institution shall, in addition to the penalty under sub-section (1), if any, pay a sum of five thousand rupees for every inaccurate reportable account and the reporting financial institution shall be entitled to recover the sum so paid on behalf of such reportable account holder, or to retain out of any moneys that may be in its possession, or may come to it from every such reportable account holder, an amount equal to the sum so paid.".

Amendment of section 271J. **115.** In section 271J of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 274. **116.** In section 274 of the Income-tax Act, in sub-section (2B), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

> "Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 275.	117. In section 275 of the Income-tax Act,—
	(<i>a</i>) for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;
	(b) for the words and brackets "to the Commissioner (Appeals)" wherever they occur, the words and brackets "to the Joint Commissioner (Appeals) or to the Commissioner (Appeals)" shall be substituted.
Amendment of section 276A.	118. In section 276A of the Income-tax Act, after the proviso, the following proviso shall be inserted, namely:—
	"Provided further that no proceeding shall be initiated under this section on or after the 1st day of April, 2023.".
Amendment of section 276B.	119. In section 276B of the Income-tax Act,—
	(<i>A</i>) in the opening portion, the words "pay to the credit of the Central Government" shall be omitted;
	(<i>B</i>) in clause (<i>a</i>), for the words "the tax deducted", the words "pay to the credit of the Central Government, the tax deducted" shall be substituted;
	(C) for clause (b) , the following clause shall be substituted, namely:—
	(<i>b</i>) "pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—
	(<i>i</i>) sub-section (2) of section 115-O;
	(<i>ii</i>) the proviso to section 194B;
	(<i>iii</i>) the first proviso to sub-section (1) of section 194R;
	(<i>iv</i>) the proviso to sub-section (1) of section 194S; or';
	(D) after sub-clause (iv) of clause (b) as substituted by the Finance Act, 2023, the following sub-clause shall be inserted with effect from the 1st day of July, 2023, namely:—
	"(v) sub-section (2) of section 194BA,".

Amendment of section 287. **121.** In section 287 of the Income-tax Act, in sub-section (2), for the words and brackets "to the Commissioner (Appeals)", the words and brackets "to the Joint Commissioner (Appeals) or to the Commissioner (Appeals)" shall be substituted.

Amendment of section 295.

122. In section 295 of the Income-tax Act, in sub-section (2),-

(*i*) in clause (*eec*), after the word "audit", the words "or inventory valuation" shall be inserted;

(*ii*) in clause (*mm*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 25. 123. In the Customs Act, 1962 (hereinafter referred to as 52 of 1962. the Customs Act), in section 25, in sub-section (4A), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that nothing contained in this subsection shall apply to any such exemption granted to, or in relation to,—

(a) any multilateral or bilateral trade agreement;

(b) obligations under international agreements, treaties, conventions or such other obligations including with respect to United Nations agencies, diplomats and international organisations;

(c) privileges of constitutional authorities;

(d) schemes under the Foreign Trade Policy;

(e) the Central Government schemes having validity of more than two years;



(f) re-imports, temporary imports, goods imported as gifts or personal baggage;

(g) any duty of customs under any law for the time being in force, including integrated tax leviable under sub-section (7) of section 3 of the Customs Tariff Act,1975, other than duty of customs leviable under 51 of 1975. section 12.".

Amendment of section 127C.

124. In the Customs Act, in section 127C, after sub-section (8), the following sub-section shall be inserted, namely: —

"(8A) The order under sub-section (5) shall be passed within a period of nine months from the last day of the month in which the application under section 127B is made, and if, no order is passed within the said period, the settlement proceedings shall abate, and the adjudicating authority before whom the proceeding at the time of making the application was pending shall dispose of the application in accordance with the provisions of this Act as if no application under the said section had been made:

Provided that the period specified under this sub-section may, for reasons to be recorded in writing, be extended by the Settlement Commission for a further period not exceeding three months:

Provided further that in respect of any application pending under sub-section (5) as on the date on which the Finance Bill, 2023 receives the assent of the President, the said period of nine months shall be reckoned from the date on which the said Finance Bill receives the assent of the President.".

Customs tariff

Amendment of **125.** In the Customs Tariff Act, 1975, (hereinafter referred 51 of 1975. sections 9.9A to as the Customs Tariff Act), with effect from the 1st day of and 9C. January, 1995,---

(i) in section 9,—

(a) in sub-section (6), in the first proviso, for the words "in a review", the words "on consideration of a review" shall be substituted;



Amendment of

First Schedule.

(b) in sub-section (7), the words "and determined" shall be omitted;

(ii) in section 9A,-

(a) in sub-section (5), in the first proviso, for the words "in a review", the words "on consideration of a review" shall be substituted;

(b) in sub-section (6), the words "and determined" shall be omitted;

(iii) in section 9C,—

(a) in sub-section (1), the words "order of" shall be omitted;

(b) in sub-section (2), for the word "order", the words "determination or review" shall be substituted;

(c) in sub-section (3), for the word "order", the words "determination or review" shall be substituted;

(d) after sub-section (5), the following *Explanation* shall be inserted, namely:—

'Explanation.—For the purposes of this section, "determination" or "review" means the determination or review done in such manner as may be specified in the rules made under sections 8B, 9, 9A and 9B.'.

126. In the Customs Tariff Act, the First Schedule shall— 51 of 1975.

(a) be amended in the manner specified in the Second Schedule;

(b) be also amended in the manner specified in the Third Schedule;

(c) with effect from the 1st May, 2023, be also amended in the manner specified in the Fourth Schedule.

Amendment of Second Schedule. **127.** In the Customs Tariff Act, the Second Schedule shall, with effect from the 1st May, 2023, be amended in the manner specified in the Fifth Schedule.



Central Goods and Services Tax

Amendment of section 10. 128. In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 10,—				
	(a) in sub-section (2), in clause (d), the words "goods or" shall be omitted;			
	(b) in sub-section (2A), in clause (c), the words "goods or" shall be omitted.			
Amendment of section 16.	129. In section 16 of the Central Goods and Services Tax Act, in sub-section (2),—			
	(i)in the second proviso, for the words "added to his output tax liability, along with interest thereon", the words and figures "paid by him along with interest payable under section 50" shall be substituted;			
	(ii) in the third proviso, after the words "made by him", the words "to the supplier" shall be inserted.			
Amendment of section 17.	130. In section 17 of the Central Goods and Services Tax Act,—			
	(a) in sub-section (3), in the <i>Explanation</i> , for the words and figure "except those specified in paragraph 5 of the said Schedule", the following shall be substituted, namely:—			
	"except,—			
	(i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and			
	(ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule";			
	(b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—			
	"(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;".	18 of 2013.		

Substitution of

new section for

section 23.

Persons not

registration.

liable for

131. For section 23 of the Central Goods and Services Tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

"23. Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24,—

(a) the following persons shall not be liable to registration, namely:—

(i) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act, 2017;

13 of 2017.

(ii) an agriculturist, to the extent of supply of produce out of cultivation of land;

(b) the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.".

Amendment of
section 37.132. In
Act, after s

132. In section 37 of the Central Goods and Services Tax Act, after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details."

Amendment of section 39. **133.** In section 39 of the Central Goods and Services Tax Act, after sub-section (10), the following sub-section shall be inserted, namely:—



"(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.".

Amendment of section 44. **134.** Section 44 of the Central Goods and Services Tax Act shall be re-numbered as sub-section (1) thereof, and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.".

135. In section 52 of the Central Goods and Services Tax Act, after sub-section (14), the following sub-section shall be inserted, namely:—

"(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.".

Amendment of section 54. **136.** In section 54 of the Central Goods and Services Tax Act, in sub-section (6), the words "excluding the amount of input tax credit provisionally accepted," shall be omitted.

Amendment of section 52.

PART II-



137. In section 56 of the Central Goods and Services Tax Act, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted.

Amendment of section 122.

section 132.

138. In section 122 of the Central Goods and Services Tax Act, after sub-section (1A), the following sub-section shall be inserted, namely:---

"(1B) Any electronic commerce operator who-

(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or

(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.".

Amendment of 139. In section 132 of the Central Goods and Services Tax Act, in sub-section (1),—

(a) clauses (g), (j) and (k) shall be omitted;

(b) in clause (l), for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;

(c) in clause (iii), for the words "any other offence", the words, brackets and letter "an offence specified in clause (b)," shall be substituted;

(d) in clause (iv), the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.

Amendment of section 138.

140. In section 138 of the Central Goods and Services Tax Act,—

(a) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (*l*) of sub-section (1) of section 132;";

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted, namely:—

"(c)a person who has been accused of committing an offence under clause (b) of subsection (1) of section 132;";

(iv) clause (e) shall be omitted;

(b) in sub-section (2), for the words "ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher", the words "twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved" shall be substituted.

141. After section 158 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

"158A. (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of subsection (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward

Insertion of new section 158A.

Consent based sharing of information furnished by taxable person. supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(c) such other details as may be prescribed.

(2) For the purposes of sharing details under subsection (1), the consent shall be obtained, of —

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.".

142. (1) In Schedule III to the Central Goods and Services Tax Act, paragraphs 7 and 8 and the *Explanation* 2 thereof (as inserted *vide* section 32 of Act 31 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.

12 of 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had subsection (1) been in force at all material times.

Integrated Goods and Services Tax

Amendment of section 2.

of **143.** In the Integrated Goods and Services Tax Act, 2017 13 of 2017. (hereinafter referred to as the Integrated Goods and Services Tax Act), in section 2,—

(a) for clause (16), the following clause shall be substituted, namely:—

(16) "non-taxable online recipient" means any unregistered person receiving online information and

Retrospective exemption to certain activities and transactions in Schedule III to the Central Goods and Services Tax Act.



database access or retrieval services located in taxable territory.

Explanation.—For the purposes of this clause, the expression "unregistered person" includes a person registered solely in terms of clause (vi) of section 24 of the Central Goods and Services Tax Act, 2017';

12 of 2017.

(b) in clause (17), the words "essentially automated and involving minimal human intervention and" shall be omitted.

Amendment of **144.** In section 12 of the Integrated Goods and Services Tax Act, in sub-section (8), the proviso shall be omitted.

CHAPTER V

MISCELLANEOUS

PART I

AMENDMENTS TO THE GOVERNMENT SAVINGS PROMOTION ACT, 1873

Commencement of this Part.	145. The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.	
Amendment of Act 5 of 1873.	146. In the Government Savings Promotion Act, 1873,—	
	(<i>a</i>) in section 4A, for sub-section (4), the following sub-section shall be substituted, namely:—	
	"(4) If a depositor dies and no nomination is in force at the time of his death, and the probate of his will or letters of administration of estate or a succession certificate granted under the Indian Succession Act, 1925, or legal heir certificate issued by the revenue authority not below the rank of Tahsildar having jurisdiction, is not produced within six months from the date of death of the depositor to the Authorised Officer, then, where the eligible balance does not exceed such limit as may be prescribed, the Authorised Officer may, for reasons to be recorded in writing, pay the eligible balance to the person legally entitled to receive it or to administer the estate of the deceased in accordance with such procedure and manner as may be prescribed.";	39 of 1925.

(b) in section 15, in sub-section (2), for clause (i), the following clause shall be substituted, namely:—



"(*i*) the limit, procedure and manner under sub-section (4) of section 4A;";

(c) in the Schedule, in PART A, for serial numbers 7 and 8 and the entries relating thereto, the following shall be substituted, namely:---

"7. Public Provident Fund Scheme

8. National Savings Certificates (VIII Issue) Scheme, 2019

9. Kisan Vikas Patra Scheme, 2019

10. PM CARES for Children Scheme, 2021".

PART II

AMENDMENT TO THE INDIAN STAMP ACT, 1899

Amendment of Act 2 of 1899.

147. In the Indian Stamp Act, 1899, in Schedule I, in article 47, in division D, under the heading "Exemption", for the portion beginning with "Policies of life-insurance" and ending with "authority of the Central Government.", the following shall be substituted, namely:----

"Policies of life insurance—

(a) granted by the Director-General of Post Offices in accordance with the rules for Postal Life-Insurance issued under the authority of the Central Government; and

(b) under the Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY).".

PART III

AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT. 1956

Amendment of Act 42 of 1956.

148. In the Securities Contracts (Regulation) Act, 1956, in section 18A, after clause (b), the following clause shall be inserted, namely:---

> (*ba*) regulated by the International Financial Services Centres Authority established under section 4 of the International Financial Services Centres Authority Act, 2019, in an International Financial Services Centre and 50 of 2019. issued by a Foreign Portfolio Investor.



Explanation.—For the purposes of this clause, the expression "Foreign Portfolio Investor" shall have the meaning assigned to it in clause (u) of rule 2 of the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 made under section 46 of the Foreign Exchange Management 42 of 1999. Act, 1999;'.

PART IV

AMENDMENTS TO THE CENTRAL SALES TAX ACT, 1956

Substitution of 149. In the Central Sales Tax Act, 1956 (hereinafter referred 74 of 1956. new section for to as the Central Sales Tax Act), for section 19, the following section 19.

Customs, Excise and Service Tax Appellate Tribunal to function as Authority under this Act.

"19. Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 shall be the Authority under this Act to settle inter-State disputes falling under sections 6A and 9.".

52 of 1962.

150. Section 24 of the Central Sales Tax Act shall be omitted.

151. In the Central Sales Tax Act, in section 25, after subsection (2), the following sub-section shall be inserted, namely:-

"(3) All appeals filed under section 20 and pending before the erstwhile Authority for Advance Rulings as on the date on which the Finance Bill, 2023 receives the assent of the President shall stand transferred to the Authority referred to in section 19.".

PART V

AMENDMENTS TO THE PROHIBITION OF BENAMI PROPERTY **TRANSACTIONS ACT, 1988**

Amendment of **152.** In the Prohibition of *Benami* Property Transactions Act 45 of 1988. Act, 1988, with effect from the 1st day of April, 2023,—

(a) in section 2, in clause (18),—

(I) in sub-clause (i), the word "and" occurring at the end shall be omitted;

(II) in sub-clause (ii), the word "and" shall be inserted at the end;

(III) after clause (ii), the following clause shall be inserted, namely:----

Omission of section 24.

Amendment of section 25.



"(*iii*) the High Court within the jurisdiction of which the office of the Initiating Officer is located,—

(*a*) where the aggrieved party does not ordinarily reside or carry on business or personally work for gain in the jurisdiction of any High Court;

(*b*) where the Government is the aggrieved party and any of the respondents do not ordinarily reside or carry on business or personally work for gain in the jurisdiction of any High Court;";

(b) in section 46,—

(*i*) in sub-section (*1*), for the words "of the order", the words "on which such order is received by the Initiating Officer or received by such person," shall be substituted;

(ii) in sub-section (IA), for the words "of that order", the words "on which such order is received by such person" shall be substituted.

PART VI

AMENDMENT TO THE FINANCE ACT, 2001

153.In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Sixth Schedule.

PART VII

AMENDMENTS TO THE UNIT TRUST OFINDIA (TRANSFER OF UNDERTAKING AND REPEAL) ACT, 2002

Amendment of Act 58 of 2002. R

Amendment of Seventh

Schedule to Act 14 of 2001.

154. In the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, with effect from the 1st day of April, 2023,–

(*a*) in section 8, in sub-section (*1*), for the words "investors, shall", the words "investors or from such date as may be notified by the Central Government in the Official Gazette, whichever is earlier," shall be substituted;

(b) in section 13, in sub-section (1), for the figures, letters and words "31st day of March, 2023", the figures, letters and words "30th day of September, 2023" shall be substituted.



Declaration under the Provisional Collection of Taxes Act, 1931

It is hereby declared that it is expedient in the public interest that the provisions of sub-clause (a) of clause 126 and clause 153 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931.

16 of 1931.

THE FIRST SCHEDULE (See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does *Nil*; not exceed Rs. 2,50,000

(2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;			
	Rs.12,500 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;			
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 <i>plus</i> 30per cent. of the amount by which the total income exceeds Rs.10,00,000.			

(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(1) where the total income does Nil; not exceed Rs. 3,00,000

(2) where the total income 5 per cent. of the amount by which the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 Rs. 3,00,000;

(3) where the total income Rs.10,000 *plus* 20 per cent. of exceeds Rs. 5,00,000 but does the amount by which the total



not exceed Rs. 10,00,000	income exceeds Rs. 5,00,000;			
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 <i>plus</i> 30per cent. of the amount by which the total income exceeds Rs.10,00,000.			

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(1) where the total income does *Nil*; not exceed Rs. 5,00,000

	20 per cent. of theamount by which thetotal income exceedsRs. 5,00,000;				
(3) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 <i>plus</i> 30per cent. of the amount by which the total income exceeds Rs. 10,00,000.				

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A or the provisions of section 115BAC of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(b) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(c) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore



rupees but not exceeding five crore rupees, at the rate of twentyfive per cent. of such income-tax;

(d) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A) exceeding two crore rupees but is not covered under clauses (c) and (d), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions ofsection 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of Income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having totalincome exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.



[Part II—



In the case of every co-operative society,-

Rates of income-tax

(1) where the total income does 10 per cent. of the total income; not exceed Rs.10,000

(2) where the total income	Rs. 1,000 plus 20 per cent. of
exceeds Rs.10,000 but does not	the amount by which the total
exceed Rs. 20,000	income exceeds Rs.10,000;
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total
	income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as incometax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.



Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income

30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,-

Rate of income-tax

On the whole of the total income

30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.



Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or 25 per cent. of the total income; the gross receipt in the previous year 2020-21 does not exceed four hundred crore rupees;

(ii) other than that referred to in 30 per cent. of the total income. item (i)

II. In the case of a company other than a domestic company,---

(i) on so much of the total income as consists 50 per cent.; of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the29th day of February, 1964 but before the 1stday of April, 1976,

and where such agreement has, in either case, been approved by the Central Government.

(ii) on the balance, if any, of the total income 40 per cent..

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section



Sec. 2]

111A or section 112 or 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(i) in the case of every domestic company,---

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,-

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

										Rate of
										income-tax
 1.	In	the	case	of	a	person	other	than	a	

company—

(a) where the person is resident in India—


(i) on income by way of interest other 10 per cent.; than "Interest on securities"

(ii) on income by way of winnings from 30 per cent.; lotteries, puzzles, card games and other games of any sort (other than winnings from online games)

(iii) on income by way of winnings from 30 per cent.; horse races

(iv) on income by way of winnings from 30 per cent.; online games

(v) on income by way of insurance 5 per cent.; commission

(vi) on income by way of interest payable 10 per cent.; on—

(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;

(B) any debentures issued by a company where such debentures are listed on are cognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;

(C) any security of the Central or State Government;

(vii) on any other income 10 per cent.;

(b) where the person is not resident in India—

(i) in the case of a non-resident Indian—

(A) on any investment income 20 per cent.;

(B) on income by way of long-term 10 per cent.;
capital gains referred to in section 115E or sub-clause (iii) of clause (c) of sub-section (1) of section 112



- (C) on income by way of long-term 10 per cent.; capital gains referred to in section 112A exceeding one lakh rupees
- (D) on other income by way of long-term 20 per cent.;
 capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]
- (E) on income by way of short-term 15 per cent.; capital gains referred to in section 111A
- (F) on income by way of interest payable 20 per cent.;
 by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income byway of interest referred to in section 194LB or section 194LC)
- (G) on income by way of royalty payable 10 per cent.; by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section115A of the Incometax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India
- (H) on income by way of royalty [not 10 per cent.; being royalty of the nature referred to in sub-item (b)(i)(G) payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is Indian with an concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the

agreement is in accordance with that policy

- (I) on income by way of fees for technical 10 per cent.; services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being inforce, of the Government of India, the agreement is in accordance with that policy
- (J) on income by way of winnings from 30 per cent.;lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)
- (K) on income by way of winnings from 30 per cent.; horse races
- (L) on income by way of winnings from 30 per cent.; online games
- (M) on the income by way of dividend 20 per cent.;
- (N) on the whole of the other income 30 per cent.;
- (ii) in the case of any other person—
- (A) on income by way of interest payable 20 per cent.;
 by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income byway of interest referred to in section 194LB or section 194LC)
- (B) on income by way of royalty payable 10 per cent.;
 by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights(including the granting

[PART II—

of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Incometax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India

- (C) on income by way of royalty [not being royalty of the nature referred to in sub-item(b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy
- (D) on income by way of fees for 10 per cent.; services payable technical by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy
- (E) on income by way of winnings from 30 per cent.; lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)
- (F) on income by way of winnings from 30 per cent.; horse races



10 per cent.;

(G) on income by way of winnings from 30 per cent.; online games (H) on income by way of short-term 15 per cent.; capital gains referred to in section 111A (I) on income by way of long-term capital 10 per cent.; gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112 (J) on income by way of long-term capital 10 per cent.; gains referred to in section 112A exceeding one lakh rupees (K) on income by way of other long-term 20 per cent.; capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10] (L) on income by way of dividend 20 per cent.; (M) on the whole of the other income 30 per cent.; 2. In the case of a company— (a) where the company is a domestic company-(i) on income by way of interest other 10 per cent.; than "Interest on securities" (ii) on income by way of winnings from 30 per cent.; lotteries, puzzles, card games and other games of any sort (other than winnings from online games) (iii) on income by way of winnings 30 per cent.; from horse races (iv) on income by way of winnings 30 per cent.; from online games 10 per cent.; (v) on any other income (b) where the company is not a domestic company-

(i) on income by way of winnings from 30 per cent.; lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)

(ii) on income by way of winnings from 30 per cent.; horse races

(iii) on income by way of winnings 30 per cent.; from online games

(iv) on income by way of interest 20 per cent.; payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)

(v) on income by way of royalty 10 per cent.; payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to subsection (1A) of section 115Aof the Incometax Act, to a person resident in India

(vi) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in with that policy—



(A) where the agreement is made 50 per cent.; after the 31st day of March, 1961 but before the 1st day of April, 1976

(B) where the agreement is made 10 per cent.; after the 31st day of March, 1976

(vii) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(A) where the agreement is made 50 per cent.; after the 29th day of February, 1964 but before the 1st day of April, 1976

(B) where the agreement is made 10 per cent.; after the 31st day of March, 1976

(viii) on income by way of short-term 15 per cent.; capital gains referred to in section 111A

(ix) on income by way of long-term 10 per cent.; capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of section 112

(x) on income by way of long-term 10 per cent.; capital gains referred to in section 112A exceeding one lakh rupees

(xi) on income by way of other long- 20 per cent.; term capital gains [not being long-term capital gains referred to in clauses (33) and (36) of section 10]

(xii) on income by way of dividend	20 per cent.;
(xiii) on any other income	40 per cent.

Explanation.—For the purposes of item 1(b)(i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(i) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(a) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Incometax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid



or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Incometax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (1A) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(b) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(c) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(ii) Item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(a) at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(b) at the rate of five per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"



In cases in which income-tax has to be charged under subsection (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (1A) of section 161 or section 164 or section 164A or section 167Bof the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBIor section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:-

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does *Nil*; not exceed Rs. 2,50,000

(2) where the total income 5 per cent. of the amount by which the total income exceeds exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 Rs. 2,50,000; (3) where the total income Rs. 12,500 plus 20 percent. of exceeds Rs. 5,00,000 but does the amount by which the total not exceed Rs. 10,00,000 income exceeds Rs. 5,00,000; (4) where the total income Rs. 1,12,500 plus 30 percent. of exceeds Rs. 10,00,000 the amount by which the total

income exceeds Rs.10.00,000.



(II) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(1) where the total income does *Nil;* not exceed Rs. 3,00,000

(2) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	which the total income exceeds
	Rs. 10,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs.5,00,000;
(4) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs.10,00,000;

(III) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

where the total income does not *Nil;* exceed Rs. 5,00,000

where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	-
where the total income exceeds Rs.10,00,000	Rs. 1,00,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or



every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act,—

(a) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax; and

(b) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(c) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(d) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(e) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (c) and (d), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of Income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(a) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;



(b) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(c) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(d) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees;

Paragraph B

In the case of every co-operative society,-

Rates of income-tax

(1) where the total income does 10 per cent. of the total income; not exceed Rs.10,000

(2)where the total income exceeds Rs.10,000 but doesnot exceed Rs. 20,000	
(3) where the total income exceeds Rs. 20,000	Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purpose of the Union, calculated in the case of every co-operative society,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income

30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,-

Rate of income-tax

On the whole of the total income

30 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section



111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(i) where its total turnover or the 25 per cent. of the total income; gross receipt in the previous year 2021-2022 does not exceed four hundred crore rupees;

(ii) other than that referred to in 30 per cent. of the total income. item (i)

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of,— 50 per cent.,

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(i) in the case of every domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(a) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(b) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[See section 2(13)(c)] RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in subclause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that



Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3), (3A) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in subclause (b) or sub-clause (c) of clause (1A) of section 2 of the Incometax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3), (3A) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in subclause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules,



1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2023, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021, or the 1st day of April, 2022, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2023.



(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2024, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the or the 1st day of April, 2022 or the 1stday of April, 2023,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2024.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018) or the First Schedule of the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule of the Finance Act, 2020 (12 of 2020) or the First Schedule of the Finance Act, 2021 (13 of 2021) or the First Schedule of the Finance Act, 2021 (13 of 2021) or the First Schedule of the Finance Act, 2022 (6 of 2022) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary



modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 126 (a)]

In the First Schedule to the Customs Tariff Act,-

Tariff Item	Description of	Unit	Rate of duty	
	goods		Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 29,—

(i) for the entry in column (4) occurring against tariff item 2902 50 00, the entry "2.5%" shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2903 21 00, the entry "2.5%" shall be substituted;

(2) in Chapter 40, for the entry in column (4) occurring against all the tariff items of heading 4005, the entry "25% or Rs. 30 per kg., whichever is lower" shall be substituted;

(3) in Chapter 71,—

(i) for the entry in column (4) occurring against all the tariff items of headings 7113 and 7114, the entry "25%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 7117, the entry "25% or Rs. 600 per kg., whichever is higher" shall be substituted;

(4) in Chapter 84, for the entry in column (4) occurring against tariff item 8414 60 00, the entry "15%" shall be substituted;

(5) in Chapter 87, for the entry in column (4) occurring against tariff item 8712 00 10, the entry "35%" shall be substituted;

(6) in Chapter 95, for the entry in column (4) occurring against all the tariff items of heading 9503, the entry "70%" shall be substituted.



THE THIRD SCHEDULE

[See section 126 (b)]

In the First Schedule to the Customs Tariff Act,-

- (1) in Chapter 40, for the entry in column (4) occurring against tariff item 4011 30 00, the entry "2.5%" shall be substituted;
- (2) in Chapter 71,---
 - (i) for the entry in column (4) occurring against all the tariff items of heading 7106, the entry "10%" shall be substituted;
 - (ii) for the entry in column (4) occurring against tariff item 7107 00 00, the entry "10%" shall be substituted;
 - (iii) for the entry in column (4) occurring against all the tariff items of heading 7108, the entry "10%" shall be substituted;
 - (iv) for the entry in column (4) occurring against tariff item 7109 00 00, the entry "10%" shall be substituted;
 - (v) for the entry in column (4) occurring against tariff items 7110 11 10, 7110 11 20, 7110 19 00, 7110 21 00, 7110 29 00, 7110 41 00 and 7110 49 00, the entry "10%" shall be substituted;
 - (vi) for the entry in column (4) occurring against tariff item 7111 00 00, the entry "10%" shall be substituted;
 - (vii) for the entry in column (4) occurring against all the tariff items of heading 7112, the entry "10%" shall be substituted;
 - (viii) for the entry in column (4) occurring against all the tariff items of heading 7118, the entry "10%" shall be substituted;
- (3) in Chapter 88, for the entry in column (4) occurring against tariff items 8802 20 00, 8802 30 00 and 8802 40 00, the entry "2.5%" shall be substituted;
- (4) in Chapter 98,-
 - (a) in heading 9801, in column (2),—
 - (i) for item (3), the following item shall be substituted, namely:—
 - "(3) Power project, other than solar power plant or solar power project";
 - (ii) in item (6), for the words "Such other projects", the words "Such other projects, other than solar power plant or solar power project," shall be substituted;
 - (b) in sub-heading 9801 00, in column (2),
 - (i) for item (3), the following item shall be substituted, namely:—
 - "(3) power project, other than solar power plant or solar power project";
 - (ii) in item (6), for the words "such other projects", the words "such other projects, other than solar power plant or solar power project," shall be substituted;

(c) for the entry in column (2) occurring against tariff item 9801 00 13, the following entry shall be substituted, namely:—

"---- For power project, other than solar power plant or solar power project";

(d) for the entry in column (2) occurring against tariff item 9801 00 19, the following entry shall be substituted, namely:—

"---- For other projects, other than solar power plant or solar power project".

THE FOURTH SCHEDULE

[See section 126 (c)]

In the First Schedule to the Customs Tariff Act,-

(1) in the General Explanatory Notes, in paragraph 1, after the portion beginning with the words 'Where the description of an article or group of articles' and ending with the words 'the article or group of articles which has "-" or "--".', the following shall be inserted, namely:—

'Where the description of an article or group of articles is preceded by "----", 'in addition to being a sub-classification of "-" or "--", the said article or group of articles may also be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "---".';

(2) for the List of Abbreviations Used, the following shall be substituted, namely:-

Abbreviations	For
AC	Alternating Current
Amps	Ampere(s)
ASTM	American Society for Testing Materials
Bq	Becquerel(s)
Bq/g	Becquerel(s) per gram
°C	Degree(s) Celsius
сс	Cubic centimetre(s)
cg	Centigram(s)
Ci/g	Curie per gram
C.I.F.	Cost, Insurance and Freight
c/k	Carats (1 metric carat = $2 \times 10^{-4} \text{ kg}$)
cm	Centimetre(s)
cm ²	Square centimetre(s)
cm ³	Cubic centimetre(s)
cN	Centinewton(s)
DC	Direct Current
dyne/cm	Dyne per centimetre
g	Gram(s)
g/cm ³	Gram per cubic centimetre
g/m²	Gram per square metre
gi F/S	Gram of fissile isotopes
g.v.w.	Gross vehicle weight
Gy	Gray
HP	Horse Power
Hz	Hertz
IR	Infra-red
K	Kelvin
kcal	Kilocalorie(s)
kcal/kg	Kilocalorie(s) per kilogram
kg	Kilogram(s)

"LIST OF ABBREVIATIONS USED



kgf	Kilogram force
kN	Kilonewton(s)
kN/m	Kilonewton(s) per metre
kPa	Kilopascal(s)
kPa. m²/g	Kilopascal square metre per gram
kV	Kilovolt(s)
kVA	Kilovolt(s) - ampere(s)
kvar	Kilovolt(s) - ampere(s) - reactive
kW	Kilowatt(s)
kWh	Kilowatt hours
1	Litre(s)
m	Metre(s)
<i>m</i> -	Meta-
m²	Square metre(s)
m³	Cubic metre(s)
m³/h	Cubic metre(s) per hour
μCi	Microcurie
mm	Millimetre
mN	Millinewton(s)
mPa	Millipascal(s)
mT	Metric tonne
MW	Megawatt(s)
Ν	Newton(s)
N/m	Newton(s) per metre
No.	Number
0-	Ortho-
р-	Para-
pa	Number of pairs
RAD	Radiation absorbed dose
Rs.	Rupees
sq.	Square
SWG	Standard wire gauge
t	Tonne(s)
Tu	Thousand in number
u	Number
US\$	US Dollar
UV	Ultra-violet
V	Volt(s)
vol.	Volume
W	Watt(s)
%	Percent
x°	X degree(s)
1000 kWh	1000 kilowatt hours";

129 THE GAZETTE OF INDIA EXTRAORDINARY

JEC. 21
DEC. 2

	Sec. 2]	THE GAZETTE OF INDIA E	XTRAORDINARY			129 NAMBAO H
:						A REAL
	ariff em	Description of goods	Unit		Rate	of duty
				S	tandard	Preferential
((1)	(2)	(3)		(4)	(5)
3)	in Chapter 3,—					
	(i) in heading	0302,—				
		ub-heading 0302 91, tariff item 0302 91 bstituted, namely:—	10 and the entries r	elatii	ng thereto	, the following sh
	"0302 91 00	Livers, roes and milt	k	g.	30%	-";
		ub-heading 0302 92, tariff item 0302 92 bstituted, namely:—	10 and the entries r	elati	ng thereto	, the following sh
	"0302 92 00	Shark fins]	kg.	30%	-";
		ng 0303, for sub-heading 0303 92, tariff g shall be substituted, namely:—	item 0303 92 10 a	nd tł	ne entries	relating thereto, t
	"0303 92 00	Shark fins]	kg.	30%	-";
	(iii) in headin	g 0307, after tariff item 0307 43 30 and t	he entries relating th	neret	o, the foll	owing
	shall b	e inserted, namely:				
	"0307 43 90	Other]	kg.	30%	-";
		ng 0308, after tariff item 0308 30 20 ar namely:	nd the entries relati	ng tl	hereto, the	e following shall
	"0308 30 90	Other	1	kg.	30%	-";
4)	in Chapter 4, in substituted, nar "0406 10	 heading 0406, for tariff item 0406 10 00 nely:— Fresh (unripened or uncured) chee whey cheese, and curd 		ting	thereto, th	e following shall
	0406 10 10	Mozzarella cheese	1	kg.	30%	-
	0406 10 90	Other	1	kg.	30%	-";
5)	-	n heading 0910, for tariff items 0910 99 be substituted, namely:—	29 to 0910 99 39 a	nd tl	he entries	relating thereto, t
	"0910 99 29	Other		kg.	30%	-
	0910 99 30	Husk		kg.	30%	_'';
6)	in Chapter 10, i	n heading 1008,—				
/	-	ff item 1008 21 30 and the entries relati	ng thereto. the follo	win	g shall be	inserted, namely:

"1008 21 40	 Barnyard (Echinochloa esculenta (L.))	kg.	50%	-
1008 21 50	 Proso (Panicum miliaceum (L.))	kg.	50%	-
1008 21 60	 Foxtail (Setaria italica (L.))	kg.	50%	-

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1008 21 70	 Kodo (Paspalum scrobiculatum (L.))	kg.	50%	-
1008 21 80	 Little (Panicum sumatrense (L.))	kg.	50%	-
	 Other :			
1008 21 91	 Amaranth (Amaranthus (L.))	kg.	50%	-
1008 21 99	 Other	kg.	50%	-";

(ii) after tariff item 1008 29 30 and the entries relating thereto, the following shall be inserted, namely:----

"1008 29 40	 Barnyard (Echinochloa esculenta (L.))	kg.	50%	-
1008 29 50	 Proso (Panicum miliaceum (L.))	kg.	50%	-
1008 29 60	 Foxtail (Setaria italica (L.))	kg.	50%	-
1008 29 70	 Kodo (Paspalum scrobiculatum (L.))	kg.	50%	-
1008 29 80	 Little (Panicum sumatrense (L.))	kg.	50%	-
	 Other :			
1008 29 91	 Amaranth (Amaranthus (L.))	kg.	50%	-
1008 29 99	 Other	kg.	50%	-";

(7) in Chapter 12, in heading 1211, for sub-heading 1211 90, tariff items 1211 90 11 to 1211 90 99 and the entries relating thereto, the following shall be substituted, namely:—

"1211 90	-	Other :			
		Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :			
1211 90 11		Ambrette seeds	kg.	30%	-
1211 90 12		Nuxvomica, Dried ripe seeds	kg.	30%	-
1211 90 13		Psyllium seeds (isobgul)	kg.	30%	-
1211 90 14		Neem seeds	kg.	30%	-
1211 90 15		Jojoba seeds	kg.	30%	-
1211 90 16		Garcinia	kg.	30%	-
1211 90 19		Other	kg.	30%	-
			U		
		Leaves, Leaf bud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods :	C		
1211 90 21		Spadix, Flower bud, Style and Stigma, Stamen	kg.	30%	_
		Spadix, Flower bud, Style and Stigma, Stamen and pods :	-	30% 30%	-
1211 90 21		Spadix, Flower bud, Style and Stigma, Stamen and pods : Belladona leaves	kg.		- -
1211 90 21 1211 90 22		Spadix, Flower bud, Style and Stigma, Stamen and pods : Belladona leaves Senna leaves and pods	kg.	30%	- - -
1211 90 21 1211 90 22 1211 90 23		Spadix, Flower bud, Style and Stigma, Stamen and pods : Belladona leaves Senna leaves and pods Neem leaves	kg. kg.	30% 30%	- - -
1211 90 21 1211 90 22 1211 90 23 1211 90 24		Spadix, Flower bud, Style and Stigma, Stamen and pods : Belladona leaves Senna leaves and pods Neem leaves Gymnema	kg. kg. kg. kg.	30% 30% 30%	- - -
1211 90 21 1211 90 22 1211 90 23 1211 90 24 1211 90 25	 	Spadix, Flower bud, Style and Stigma, Stamen and pods : Belladona leaves Senna leaves and pods Neem leaves Gymnema Cubeb	kg. kg. kg. kg.	30% 30% 30% 30%	- - -

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				ALL ALL
	 Bark, Husk and Rind :			JORAR
1211 90 31	 Cascara sagrada bark	kg.	30%	-
1211 90 32	 Psyllium husk (isobgol husk)	kg.	30%	-
1211 90 33	 Gamboge fruit rind	kg.	30%	-
1211 90 34	 Ashoka (Saraca asoca.)	kg.	30%	-
1211 90 35	 Arjuna (Terminalia arjuna)	kg.	30%	-
1211 90 39	 Other	kg.	30%	-
	 Roots, Root stalk, Bulb, Corn, Tuber, Stolon and rhizome :			
1211 90 41	 Belladona roots	kg.	30%	-
1211 90 42	 Galangal rhizomes and roots	kg.	30%	-
1211 90 43	 Ipecac dried rhizome and roots	kg.	30%	-
1211 90 44	 Serpentina roots (rowwalfia serpentina and other species of rowwalfias)	kg.	30%	-
1211 90 45	 Zedovary roots	kg.	30%	-
1211 90 46	 Kuth root	kg.	30%	-
1211 90 47	 Sarasaparilla roots	kg.	30%	-
1211 90 48	 Sweet flag rhizomes	kg.	30%	-
1211 90 49	 Other	kg.	30%	-
	 Whole Plant, Aerial Part, Stem, Shoot and Wood :			
1211 90 51	 Sandalwood chips and dust	kg.	30%	-
1211 90 52	 Vinca rosea herbs	kg.	30%	-
1211 90 53	 Mint	kg.	30%	-
1211 90 54	 Agarwood	kg.	30%	-
1211 90 55	 Chirata	kg.	30%	-
1211 90 56	 Basil, hyssop, rosemary, sage and savory	kg.	30%	-
1211 90 57	 Ashwagandha (Withania somnifera)	kg.	30%	-
1211 90 58	 Giloy (Tinospora cordifolia)	kg.	30%	-
1211 90 59	 Other	kg.	30%	-
1211 90 90	 Other	kg.	30%	-";

(8) In Chapter 13,—

- (i) in the Note, in clause (g), for the brackets, word and figures "(heading 3006)", the brackets, word and figures "(heading 3822)" shall be substituted;
- (ii) in heading 1302,—
 - (a) for tariff item 1302 32 30 and the entries relating thereto, the following shall be substituted, namely:—

kg.

30%

"--- Guargum:

1302 32 31 ---- Chemically treated

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CIBRARY PUD	1302 32 39		Other	kg.	30%	_";
	(b) ta	ariff ite	em 1302 32 40 and the entries relating thereto sha	ll be omit	ted;	
		or tarif amely:	f item 1302 39 00 and the entries relating thereto,	the follo	wing shall	be substituted,
	"1302 39		Other :			
	1302 39 10		Tamarind Kernel Powder	kg.	30%	-
	1302 39 20		Kappa carrageenan	kg.	30%	-
	1302 39 90		Other	kg.	30%	-**;
(9)	in Chapter 19, be substituted,		ding 1904, for tariff item 1904 20 00 and the ent y:—	ries relat	ing thereto	, the following shall
	"1904 20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of			
	1904 20 10		With millet content 15% or more by weight	kg.	30%	-
	1904 20 90		Other	kg.	30%	-";
(10)	be substituted, "2701 12	namel 	Bituminous coal :		-	, the following shall
	2701 12 10		Coking coal	kg.	5%	- ,,
(11)	2701 12 90		Other	kg.	5%	_'';
(11)		ding 2	916, after tariff item 2916 20 10 and the entries nely:—	relating	thereto, th	e following shall be
	"2916 20 20		Bifenthrin (ISO)	kg.	7.5%	-";
			924, after tariff item 2924 29 60 and the entries nely:—	relating	thereto, th	e following shall be
	"2924 29 70		Pretilachlor (ISO)	kg.	7.5%	-";
	(iii) in head	ling 29	930,—			
		tariff ely:—	item 2930 20 00 and the entries relating there	eto, the	following	shall be substituted
	"2930 20	-	Thiocarbamates and dithiocarbamates :			
	2930 20 10		Cartap Hydrochloride (ISO)	kg.	7.5%	-
	2930 20 90		Other	kg.	7.5%	_";
		er tarif ely:—	f item 2930 90 91 and the entries relating th	ereto, the	e followin	g shall be inserted,
	"2930 90 92	-	- Acephate (ISO)	kg.	7.5%	-";

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(iv) in head inserted		31, after tariff item 2931 49 20 and the entries rely:—	elating	thereto, the	following shall be
"2931 49 30		Glyphosate (ISO)	kg.	7.5%	_";
(v) in headi inserted,		32, after tariff item 2932 99 10 and the entries r y:—	elating	thereto, the	following shall be
"2932 99 20		Emamectin Benzoate (ISO)	kg.	7.5%	_'';
(vi) in headi	ng 293	33,—			
(a) after ta	riff ite	m 2933 29 50 and the entries relating thereto, the	followi	ng shall be in	serted, namely:—
"2933 29 60		Imidacloprid (ISO)	kg.	7.5%	_'';
(b) after ta	riff ite	m 2933 39 16 and the entries relating thereto, the	followi	ng shall be in	serted, namely:
"2933 39 17		Chlorantraniliprole (ISO)	kg.	7.5%	-";
(c) for tai namely		m 2933 39 19 and the entries relating thereto	o, the f	following sha	all be substituted,
"2933 39 21		Acetamiprid (ISO)	kg.	7.5%	-
2933 39 22		Imazethapyr (ISO)	kg.	7.5%	-
2933 39 29		Other	kg.	7.5%	-";
(d) after ta	riff ite	m 2933 59 40 and the entries relating thereto, the	followi	ng shall be in	serted, namely:
"2933 59 50		Bispyribac-sodium (ISO)	kg.	7.5%	-";
(e) after ta	riff ite	m 2933 99 10 and the entries relating thereto, the	followi	ng shall be in	serted, namely:—
"2933 99 20		Carbendazim (ISO)	kg.	7.5%	-";
(vii) in headi inserted,		34, after tariff item 2934 99 20 and the entries r y:—	elating	thereto, the	following shall be
"2934 99 30		Buprofezin (ISO)	kg.	7.5%	-";
		35, for tariff item 2935 50 00 and the entries reamely:	elating	thereto, the	following shall be
"2935 50	-	Other perfluorooctane sulphonamides :			
2935 50 10		Flubendiamide (ISO)	kg.	7.5%	-
2935 50 90		Other	kg.	7.5%	_'';

(12) in Chapter 31,-

(i) after Note 6, the following Supplementary Note shall be inserted, namely:—

"Supplementary Note :

(1) In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974.";

(ii) in heading 3102, for tariff item 3102 10 00 and the entries relating thereto, the following shall be substituted, namely:—

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"3102 10	-	Urea, whether or not in aqueous solution :			
3102 10 10		Fertilizer grade, conforming to Standard IS 5406	kg.	10%	-
3102 10 90		Other	kg.	10%	-";

(13) in Chapter 38,—

(i) after Sub-heading Note 4, the following Supplementary Notes shall be inserted, namely:---

"Supplementary Notes:

- 1. Tariff item 3808 91 41 covers one of the following goods of sub-heading 3808 91 : Acephate (ISO) conforming to IS-12915; Cartap Hydrochloride (ISO) conforming to IS-14159; Imidachloprid (ISO) conforming to IS-15443; Acetamiprid (ISO) conforming to IS-15981.
- 2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91 with content by mass greater than 90% : Chlorentraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Imamectin Benzoate (ISO).
- 3. Tariff item 3808 91 51 covers only mixtures and preparations of goods of sub-heading 3808 91, containing one or more of the following : Acephate (ISO) conforming to IS-12916; Cartap Hydrochloride (ISO) conforming to IS-14183; Imidachloprid (ISO) conforming to IS-15335; Acetamiprid (ISO) conforming to IS-16328.
- 4. Tariff item 3808 91 52 covers only mixtures and preparations of goods of sub-heading 3808 91 with content by mass greater than 90%, containing one or more of the following : Chlorentraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Imamectin Benzoate (ISO).
- 5. Tariff item 3808 92 60 covers one of the following goods of sub-heading 3808 92 : Carbendazim (ISO) conforming to IS-8445.
- 6. Tariff item 3808 92 70 covers only mixtures and preparations of goods of sub-heading 3808 92, containing one or more of the following : Carbendazim (ISO) conforming to IS-8446.
- 7. Tariff item 3808 93 61 covers one of the following goods of sub-heading 3808 93 : Pretilachlor (ISO) conforming to IS-15158; Glyphosate (ISO) conforming to IS-12502.
- 8. Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90% : Bispyribac sodium (ISO); Imazethapyr (ISO).
- 9. Tariff item 3808 93 71 covers only mixtures and preparations of goods of sub-heading 3808 93, containing one or more of the following : Pretilachlor (ISO) conforming to IS-15160.
- 10. Tariff item 3808 93 72 covers only mixtures and preparations of goods of sub-heading 3808 93 with content by mass greater than 90%, containing one or more of the following : Bispyribac sodium (ISO); Imazethapyr (ISO).";

(ii) in heading 3808,—

(a) after tariff item 3808 91 37 and the entries relating thereto, the following shall be inserted, namely:----

"--- Goods specified in Supplementary Note 1 and 2 to this Chapter :

3808 91 41 ---- Goods specified in Supplementary Note1 to this kg. 10% Chapter

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3808 91 42		Goods specified in Supplementary Note2 to this	kg.	10%	B CH D
		Chapter			
		Goods specified in Supplementary Note 3 and 4 to this Chapter :			
3808 91 51		Goods specified in Supplementary Note3 to this Chapter	kg.	10%	-
3808 91 52		Goods specified in Supplementary Note4 to this Chapter	kg.	10%	_";
(b) after tariff	item 38	308 92 50 and the entries relating thereto, the follow	ving sł	nall be insert	ed, namely:—
"3808 92 60		Goods specified in Supplementary Note5 to this Chapter	kg.	10%	-
3808 92 70		Goods specified in Supplementary Note6 to this Chapter	kg.	10%	_";
(c) after tariff	item 38	308 93 50 and the entries relating thereto, the follow	ving sh	nall be insert	ed, namely:—
	"	Goods specified in Supplementary Note 7 and 8 to this Chapter :			
3808 93 61		Goods specified in Supplementary Note7 to this Chapter	kg.	10%	-
3808 93 62		Goods specified in Supplementary Note8 to this Chapter	kg.	10%	-
		Goods specified in Supplementary Note 9 and 10 to this Chapter :			
3808 93 71		Goods specified in Supplementary Note9 to this Chapter	kg.	10%	-
3808 93 72		Goods specified in Supplementary Note10 to this Chapter	kg.	10%	_";

(14) in Chapter 39, in heading 3915, after tariff item 3915 90 75 and the entries relating thereto, the following shall be inserted, namely:-

"3915 90 79		Others	kg.	7.5%	-";
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(15) in Chapter 48, in heading 4811, for tariff item 4811 90 94 and the entries relating thereto, the following shall be substituted, namely:----

"4811 90 94	 Thermal paper in jumbo rolls (of size 1 m and above in width and 5,000 m and above in length)	kg.	10%	-
4811 90 95	 Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5,000 m in length)	kg.	10%	-
4811 90 96	 Thermal paper in rolls of size less than 1 m in width	kg.	10%	-";

(16) in Chapter 52, in heading 5201, for tariff item 5201 00 20 and the entries relating thereto, the following shall be substituted, namely:----

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(17)

	"	Other :				
5201 00 21		Of staple length not exceeding 20.0 mm	kg.	5%	-	
5201 00 22		Of staple length exceeding 20.0 mm but not exceeding 24.5 mm	kg.	5%	-	
5201 00 23		Of staple length exceeding 24.5 mm but not exceeding 27.0 mm	kg.	5%	-	
5201 00 24		Of staple length exceeding 27.0 mm but not exceeding 32.0 mm	kg.	5%	-	
5201 00 25		Of staple length exceeding 32.0 mm	kg.	5%	-";	
in Chapter 54, in	n headii	ng 5402,—				
(i) for tariff item 5402 11 10 and the entries relating thereto, the following shall be substituted, namely:—						

"5402 11 00 -- Of aramids kg. 5% -";

(ii) for sub-heading 5402 59, tariff item 5402 59 90 and the entries relating thereto, the following shall be substituted, namely:—

 m^2

20%

-";

"5402 59 00 -- Other kg. 5% -";

(18) in Chapter 57, in heading 5702, after tariff item 5702 39 20 and the entries relating thereto, the following shall be inserted, namely:—

"5702 39 90 --- Other

- (19) in Chapter 61, in heading 6115, for sub-heading 6115 21 and the entries relating thereto, the following shall be substituted, namely:—
 - "- Other panty hose and tights :";
- (20) in Chapter 62,-
 - (i) in heading 6213,—

(a) for the entry in column (2) occurring against sub-heading 6213 90, the following shall be substituted, namely:—

"- Of other textile materials :";

(b) for the entry in column (2) occurring against tariff item 6213 90 90, the following shall be substituted, namely:---

"--- Other";

(ii) in heading 6217,---

(a) for the entry in column (2) occurring against tariff item 6217 10 10, the following shall be substituted, namely:----

"--- For articles of apparel, of cotton";

(b) for the entry in column (2) occurring against tariff item 6217 10 20, the following shall be substituted, namely:----



"--- For articles of apparel, of synthetic fibres";

(c) for the entry in column (2) occurring against tariff item 6217 10 30, the following shall be substituted, namely:----

"--- For articles of apparel, of wool";

(d) for the entry in column (2) occurring against tariff item 6217 10 40, the following shall be substituted, namely:—

"--- For articles of apparel, of silk";

(e) for the entry in column (2) occurring against tariff item 6217 10 50, the following shall be substituted, namely:—

"--- For articles of apparel, of regenerated fibres";

(f) for the entry in column (2) occurring against tariff item 6217 10 60, the following shall be substituted, namely:—

"--- For articles of apparel, of other fibres";

(g) for the entry in column (2) occurring against tariff item 6217 10 70, the following shall be substituted, namely:----

"--- Stockings, socks, sockettes and the like, of cotton";

(21) in Chapter 63,—

- (i) in heading 6301, for the entry in column (2) occurring against tariff item 6301 20 00, the following shall be substituted, namely:—
 - "- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair";
- (ii) in heading 6304, for the entry in column (2) occurring against tariff item 6304 20 00, the following shall be substituted, namely:—
 - "- Bed nets specified in Sub-heading Note 1 to this Chapter";
- (iii) in heading 6310, for tariff items 6310 10 90 to 6310 90 10 and the entries relating thereto, the following shall be substituted, namely:—

"6310 10 90		Other	kg.	20%	-
6310 90	-	Other :			
6310 90 10		Woollen rags	kg.	20%	-";

(22) in Chapter 69,-

(i) in Note 1, in introductive sentence, for the word "shaping:", the word "shaping :" shall be substituted;

(ii) in heading 6907, for sub-heading 6907 30, tariff item 6907 30 10, sub-heading 6907 40, tariff item 6907 40 10 and the entries relating thereto, the following shall be substituted, namely:—

"6907 30 00	- Mosaic cubes and the like, other than those of sub-heading 6907 40	m^2	15%	-
6907 40 00	- Furnishing ceramics	m ²	15%	-";

in Chapter 71,-

(i) after Sub-heading Note 3, the following Supplementary Note shall be inserted, namely:---

"Supplementary Note:

For the purposes of heading 7104, "Diamonds" means-

(a) chemically produced stones which have essentially the same chemical composition and crystal structure as a particular natural diamond and are produced using various methods including High Pressure High Temperature method (HPHT) and Chemical Vapour Deposition method (CVD); or

(b) stones obtained artificially by various means, e.g., agglomerating, pressing or fusing together (usually with the aid of a blow pipe) fragments of natural diamonds which have generally been reduced to a powder.";

(ii) in heading 7104,---

(a) for tariff item 7104 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"7104 21	 Diamonds :			
7104 21 10	 Industrial	c/k	10%	-
7104 21 20	 Non-industrial	c/k	10%	-";

(b) for tariff item 7104 91 00 and the entries relating thereto, the following shall be substituted, namely:---

"/104 91	Diamonds :			
7104 91 10	Industrial	c/k	10%	-
7104 91 20	Non-industrial	c/k	10%	-";

(iii) in heading 7105, for tariff item 7105 10 00 and the entries relating thereto, the following shall be substituted, namely:----

"7105 10	-	Of diamonds :			
7105 10 10		Of heading 7102	c/k	10%	-
7105 10 20		Of heading 7104	c/k	10%	-";

(iv) in heading 7113,—

(a) for tariff items 7113 11 20 and 7113 11 30 and the entries relating thereto, the following shall be substituted, namely:—

	"	Other jewellery :			
7113 11 41		Unstudded	kg.	25%	-
7113 11 42		Studded with pearls	kg.	25%	-
7113 11 43		Studded with diamonds of heading 7102	kg.	25%	-
7113 11 44		Studded with diamonds of heading 7104	kg.	25%	-

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7113 11 45		Studded with other precious and semi-precious stones	kg.	25%	ABRARY PUBL
7113 11 49		Other	kg.	25%	-";
		tems 7113 19 10 to 7113 19 50 and the entries remely:—	lating	thereto, the fol	lowing shall be
	"	Of gold :			
7113 19 11		Unstudded	kg.	25%	-
7113 19 12		Studded with pearls	kg.	25%	-
7113 19 13		Studded with diamonds of heading 7102	kg.	25%	-
7113 19 14		Studded with diamonds of heading 7104	kg.	25%	-
7113 19 15		Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 19		Other	kg.	25%	-
		Of platinum :			
7113 19 21		Unstudded	kg.	25%	-
7113 19 22		Studded with pearls	kg.	25%	-
7113 19 23		Studded with diamonds of heading 7102	kg.	25%	-
7113 19 24		Studded with diamonds of heading 7104	kg.	25%	-
7113 19 25		Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 29		Other	kg.	25%	-";

(24) in Chapter 84,—

(i) in heading 8414, for tariff item 8414 10 00 and the entries relating thereto, the following shall be substituted, namely:----

"8414 10	-	Vacuum pumps :			
8414 10 10		with maximum flow-rate greater than 5 m ³ /h (under standard temperature (273 K (0 °C)) and pressure (101.3 kPa) conditions)	u	7.5%	-
8414 10 90		Other	u	7.5%	-";

(ii) in heading 8419,—

(a) for tariff items 8419 50 10 to 8419 50 90 and the entries relating thereto, the following shall be substituted, namely:—

"--- with a heat transfer surface area of greater than $0.15 m^2$, and less than 20 m²:

8419 50 11	 Shell and tube type	u	7.5%	-
8419 50 12	 Plate type	u	7.5%	-
8419 50 13	 Spiral type	u	7.5%	-
8419 50 19	 Other	u	7.5%	-
	 Other :			
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8419 50 91	 Shell and tube type	u	7.5%	-
8419 50 92	 Plate type	u	7.5%	-
8419 50 93	 Spiral type	u	7.5%	-
8419 50 99	 Other	u	7.5%	-";

(b) for tariff item 8419 89 10 and the entries relating thereto, the following shall be substituted, namely:---

	"	Pressure vessels, reactors, columns or towers or chemical storage tanks :			
8419 89 11		Pressure vessels	u	10%	-
8419 89 12		Reactors with total internal (geometric) volume greater than 0.1 m ³ (100 <i>l</i>) and less than 20 m ³ (20000 <i>l</i>)	u	10%	-
8419 89 13		Other reactors	u	10%	-
8419 89 14		Distillation or absorption columns of internal diameter greater than 0.1 m	u	10%	-
8419 89 15		Other distillation or absorption columns	u	10%	-
8419 89 16		Chemical storage tanks with a total internal (geometric) volume greater than $0.1 \text{ m}^3 (100 l)$	u	10%	-
8419 89 17		Other chemical storage tanks	u	10%	-
8419 89 19		Other	u	10%	-";

(25) in Chapter 85,-

(i) in heading 8517,---

(a) for the entry in column (2) occurring against tariff item 8517 62 30, the following shall be substituted, namely:—

"--- Modems (modulators-demodulators) for xDSL based Wireline Telephony";

(b) tariff item 8517 62 40 and the entries relating thereto shall be omitted;

(c) for the entry in column (2) occurring against tariff item 8517 62 70, the following shall be substituted, namely:—

"--- Multiplexers, statistical multiplexers for PDH based Wireline Telephony";

(d) in sub-heading 8517 69,----

(A) tariff item 8517 69 50 and the entries relating thereto shall be omitted;

(B) for the entry in column (2) occurring against tariff item 8517 69 60, the following shall be substituted, namely:—

"--- Set top boxes for gaining access to internet for Wireline Telephony";

(ii) for heading 8524, tariff items 8524 11 00 to 8524 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"8524

8524 92 30

8524 92 90

8524 99 10

8524 99 20

8524 99 30

8524 99 90

8524 99

--

Other

Other:

Other

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FLAT PANEL DISPLAY MODULES,
WHETHER OR NOT INCORPORATING
TOUCH-SENSITIVE SCREENS

		TOUCH-SENSITIVE SCREENS		
	-	Without drivers or control circuits :		
8524 11		Of liquid crystals :		
8524 11 10		For the goods of sub-heading 8471 30 or 8471 41	u	15%
8524 11 20		For the goods of sub-heading 8517 13 or 8517 14	u	15%
8524 11 30		For the goods of sub-heading 8528 72 or 8528 73	u	15%
8524 11 90		Other	u	15%
8524 12		Of organic light-emitting diodes (OLED) :		
8524 12 10		For the goods of sub-heading 8471 30 or 8471 41	u	15%
8524 12 20		For the goods of sub-heading 8517 13 or 8517 14	u	15%
8524 12 30		For the goods of sub-heading 8528 72 or 8528 73	u	15%
8524 12 90		Other	u	15%
8524 19		Other :		
8524 19 10		For the goods of sub-heading 8471 30 or 8471 41	u	15%
8524 19 20		For the goods of sub-heading 8517 13 or 8517 14	u	15%
8524 19 30		For the goods of sub-heading 8528 72 or 8528 73	u	15%
8524 19 90		Other	u	15%
	-	Other :		
8524 91		Of liquid crystals :		
8524 91 10		For the goods of sub-heading 8471 30 or 8471 41	u	15%
8524 91 20		For the goods of sub-heading 8517 13 or 8517 14	u	15%
8524 91 30		For the goods of sub-heading 8528 72 or 8528 73	u	15%
8524 91 90		Other	u	15%
8524 92		Of organic light-emitting diodes (OLED) :		
8524 92 10		For the goods of sub-heading 8471 30 or 8471 41	u	15%
8524 92 20		For the goods of sub-heading 8517 13 or 8517 14	u	15%

(26) in Chapter 87, in heading 8704, after tariff item 8704 10 10 and the entries relating thereto, the following shall be inserted, namely:—

For the goods of sub-heading 8528 72 or 8528 73

For the goods of sub-heading 8471 30 or 8471 41

For the goods of sub-heading 8517 13 or 8517 14

For the goods of sub-heading 8528 72 or 8528 73

15%

15%

15%

15%

15%

15%

-";

u

u

u

u

u

u

"8704 10 90		Other		u	40%	-".
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THE FIFTH SCHEDULE

(See section 127)

In the Second Schedule to the Customs Tariff Act, for serial numbers 8 and 9 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely :—

Sl. No.	Chapter/heading/ sub-heading/Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
"8.	1202 41	Groundnut in shell	Rs. 1,125 per tonne
9.	1202 42	Groundnut kernel	Rs. 1,500 per tonne".

THE SIXTH SCHEDULE

(See section 153)

In the Seventh Schedule to the Finance Act, 2001, ---

(i) for the entry in column (4) occurring against tariff item 2402 20 10, the entry "Rs. 230 per thousand" shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2402 20 20, the entry "Rs. 290 per thousand" shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 2402 20 30 and 2402 20 40, the entry "Rs. 510 per thousand" shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2402 20 50, the entry "Rs. 630 per thousand" shall be substituted;

(v) for the entry in column (4) occurring against tariff item 2402 20 90, the entry "Rs. 850 per thousand" shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2402 90 10, the entry "Rs. 690 per thousand" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The object of the Bill is to give effect to the financial proposals of the Central Government for the financial year 2023-2024. The notes on clauses explain the various provisions contained in the Bill.

NIRMALA SITHARAMAN.

NEW DELHI; The31st January, 2023.



[Copy of letter No. F.2(4)-B(D)/2023, dated the 31st January, 2023 from Smt. Nirmala Sitharaman, Minister of Finance, to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, recommends, under clauses (1) and (3) of article 117, read with clause (1) of article 274, of the Constitution of India, the introduction of the Finance Bill, 2023 to the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

2. The Bill will be introduced in the Lok Sabha immediately after the presentation of the Budget on the 1st February, 2023.

NOTES ON CLAUSES

Clause 2 read with the First Schedule to the Bill, seeks to specify the rates at which income-tax is to be levied on income chargeable to tax for the assessment year 2023-2024. Further, it lays down the rates at which tax is to be deducted at source during the financial year under the Income-tax Act; and the rates at which "advance tax" is to be paid, tax is to be deducted at source from, or paid on, income chargeable under the head "Salaries" or deducted under section 194P of the Income-tax Act and tax is to be calculated and charged in special cases for the financial year 2023-2024.

Clause 3 of the Bill seeks to amend section 2 of the Income-tax Act relating to definitions.

It is proposed to amend clause (19B) of the said section to omit "Additional Commissioner of Income-tax (Appeals)" from the definition.

This amendment will take effect from 1st April, 2023.

Clause (24) of the said section provides definition of income for the purposes of the Act.

It is further proposed to insert a new sub-clause (xviic) in clause (24) of the said section to provide that anysum referred to in clause (xii) of sub-section (2) of section 56 shall also be included within the definition of income.

It is also proposed to insert sub-clause (xviid) in the said clause so as to provide that income shall include anysum referred to in clause (xiii) of sub-section (2) of section 56.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is also proposed to insert a new clause (28*CA*) to provide for definition of "Joint Commissioner (Appeals)" to mean a person appointed to be a Joint Commissioner of Income-tax (Appeals) or an Additional Commissioner of Income-tax (Appeals) under subsection (1) of section 117.

This amendment will take effect from 1st April, 2023.

Clause (42A) of the said section defines "short-term capital asset" and the *Explanation* 1 of the said clause provides for determining the period for which any capital asset is held by the assessee.

It is proposed to insert a new sub-clause (hi) in clause (i) to the *Explanation* 1 of the said clause so as to provide that in the case of capital asset, being Electronic Gold Receipt or gold being capital asset, the holding period for the purpose of capital gain shall include the period for which the gold or Electronic Gold Receipt, was held by the assessee prior to conversion into Electronic Gold Receipt or gold, as the case may be.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 4 seeks to amend section 9 of the Income-tax Act relating to income deemed to accrue or arise in India.

Sub-section (1) of the said section provides for incomes which shall be deemed to accrue or arise in India.

It is proposed to substitute clause (viii) of the said sub-section so as to provide that income deemed to accrue or arise in India shall include income arising outside India, being any sum of money referred to in sub-clause (xviia) of clause (24) of section 2, paid by a person resident in India —

(a) on or after the 5th day of July, 2019 to a non-resident, not being a company, or to a foreign company; or

(b) on or after the 1st day of April, 2023to a person not ordinarily resident in India within the meaning of clause (6) of section 6.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 5 of the Bill seeks to amend section 10 of the Income-tax Act relating to incomes not included in total income.

It is proposed to amend the *Explanation* to clause (4D) of the said section to give reference of the International Financial Services Centres Authority (Fund Management) Regulations, 2022 in the definition of "specified fund".

This amendment will take effect from 1stApril, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause (4E) of the said section provides that any income accrued or arisen to, or received by a non-resident as a result of transfer of non-deliverable forward contracts or offshore derivative instruments or over-the-counter derivatives entered into with an offshore banking unit of an International Financial Services Centre as referred to in subsection (1A) of section 80LA, which fulfils such conditions as may be prescribed, shall not be included in the total income.

It is further proposed to include distribution of income on offshore derivative instruments also within the ambit of the said clause.

It is also proposed to insert a proviso to provide that the amount of distributed income referred to in the said clause shall include only so much of the amount which is chargeable to tax in the hands of the offshore banking unit under section 115AD.

These amendments will take effect from 1st April, 2024 and, will, accordingly apply in relation to the assessment year 2024-2025 and subsequent assessment years.





Clause (10D) of the said section, *inter alia*, provides exemption to any sum received under a life insurance policy, including the sum allocated by way of bonus on such policy.

It is also proposed to omit the reference of *Explanation* to sub-section (2A) of section 88 in the second proviso to clause (10D) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

It is also proposed to substitute the sixth proviso in the said clause to the effect that nothing contained in this clause shall apply with respect to any life insurance policy other than a unit linked insurance policy, issued on or after 1st April, 2023, if the amount of premium payable for any of the previous year during the term of such policy exceeds five lakh rupees.

The proposed seventh proviso of the said clause provides that if the premium is payable, by a person, for more than one life insurance policy other than unit linked insurance policy, issued on or after 1st April, 2023, the provisions of this clause shall apply only with respect to those life insurance policies other than unit linked insurance policies, where the aggregate amount of premium does not exceed the amount referred to in the sixth proviso in any of the previous years during the term of any of those policies.

The proposed eighth proviso of the said clause provides that the provisions of fourth, fifth, sixth and seventh provisos shall not apply to any sum received on the death of a person.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is also proposed to insert a new clause (12C) in the said section so as to provide that any payment from the *Agniveer* Corpus Fund under the *Agnipath* Scheme to a person enrolled under the said Scheme, or to his nominee, shall be exempted. It is further proposed to give reference of the definitions for the expressions "*Agniveer* Corpus Fund" and "*Agnipath* Scheme" as provided in section 80CCH.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause (22B) of said section, *inter alia*, provides that any income of a notified news agency set up in India solely for collection and distribution of news shall not be included in total income, provided that the news agency applies its income or accumulates it for application solely for collection and distribution of news and does not distribute its income in any manner to its members. It has also been provided that the provisions of this clause are applicable to a notified news agency for a specified period of time not exceeding three assessment years.

It is also proposed to insert fourth proviso to clause (22B) of said section so as to provide that nothing contained in this clause shall apply to any income of the news agency of the previous year relevant to the assessment year beginning on or after 1st April, 2024.



This amendment will take effect from1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause (23BBF) of said section provides income tax exemption to any income of the North-Eastern Development Finance Corporation Limited. This exemption has been withdrawn for assessment year beginning on the 1st day of April, 2010 and any subsequent assessment year or years.

It is proposed to omit the said clause with effect from 1st April, 2023.

Clause (23C) of the said section provides exemption to the income of certain entities.

Sub-clauses (iv), (v), (vi) and (via) of clause (23C) of said section provide exemption to the income received by any person on behalf of any fund or trust or institution or university or other educational institutions or hospital or other institutions which may be approved or provisionally approved by the Principal Commissioner or Commissioner.

It is proposed to substitute clause (iv) of the first proviso to clause (23C) to provide that the fund or trust or institution or any university or other educational institution or any hospital or other institution, as is referred to in sub-clauses (iv), (v), (vi) and (via) of the said clause, which is not covered by clauses (i),(ii) or (iii) of the said proviso, can make an application for approval, where activities of the fund or trust or institution or university or other educational institution or hospital or other medical institution have,—

(A) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(B) commenced and no income or part thereof of the said fund or trust or institution or university or other educational institution or hospital or other medical institution has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (via) of clause (23C) of section 10, or section 11 or 12, for any previous year ending on or before the date of such application, at any time after the commencement of such activities.

It is further proposed to amend clause (ii) of the second proviso to clause (23C) so as to provide that where the application is made under the proposed sub-clause (B) of clause (iv) of the first proviso, the Principal Commissioner or Commissioner shall follow the procedure provided under clause (ii) of the second proviso to clause (23C).

It is also proposed to substitute item (B) of sub-clause (b) of clause (ii) of the second proviso to clause (23C) so as to provide that if the Principal Commissioner or Commissioner is not so satisfied, about the objects and the genuineness of its activities under item (A), and compliance of the requirements under item (B), of sub-clause (a) of clause (ii) of the said proviso, pass an order in writing,—

(I) in a case referred to in clause (ii) or clause (iii) of the first proviso, rejecting such application and also cancelling its approval; or

(II) in a case referred to in the proposed sub-clause (B) of clause (iv) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard.

It is also proposed to substitute clause (iii) of the second proviso so as to provide that where the application is made under sub-clause (A) of clause (iv) of the first proviso or the application made under clause (iv) of the first proviso as it stood immediately before its amendment by the Finance Act, 2023,the Principal Commissioner or Commissioner shall pass an order in writing granting approval to it provisionally for a period of three years from the assessment year from which the approval is sought, and send a copy of such order to the fund or trust or institution or university or other educational institution or hospital or other medical institution

These amendments will take effect from 1st October, 2023.

It is also proposed to insert a second proviso to clause (i) of *Explanation* 2 to the third proviso of clause (23C) so as to provide that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty- first proviso, and those specified in *Explanation* 2 and *Explanation* 3, of the said clause, at the time the application was made from the corpus.

It is also proposed to insert a third proviso to clause (i) of *Explanation* 2 to the third proviso of clause (23C) of the said section so as to provide that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from corpus.

It is also proposed to insert a fourth proviso to clause (i) of *Explanation* 2 to the third proviso of clause (23C) so as to provide that nothing contained in the first proviso, shall apply where application from corpus is made on or before 31st March, 2021.

It is also proposed to insert a second proviso to clause (ii) of *Explanation* 2 to the third proviso of clause (23C) to provide that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos and those specified in *Explanation*2 and *Explanation* 3, of the said clause, at the time the application was made from loan or borrowing.

It is also proposed to insert a third proviso to clause (ii) of *Explanation* 2 to the third proviso of clause (23C) to provide that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing.

It is also proposed to insert a fourth proviso to clause (ii) of *Explanation* 2 to the third proviso of clause (23C) to provide that nothing contained in the first proviso, shall apply where the application, from any loan or borrowing is made on or before 31st March, 2021.

These amendments will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

[Part II-

It is also proposed to insert clause (iii) in *Explanation* 2 to the third proviso of clause (23C) to provide that any amount credited or paid out of the income of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), other than the amount referred to in the twelfth proviso, to any other fund or trust or institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), other than the amount referred to in the twelfth proviso, to any other fund or trust or institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), or trust or institution registered under section 12AB, as the case may be, shall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is also proposed to amend clause (c) of *Explanation* 3 to third proviso of clause (23C) to provide that the statement of accumulation shall be furnished at least two months prior to the due date specified under sub-section (1) of section 139 for furnishing the return of income for the previous year.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

It is also proposed to insert clause (e) to *Explanation* 2 to the fifteenth proviso of clause (23C) to provide that specified violation shall also include the case where the application referred to in the first proviso is not complete or it contains false or incorrect information.

This amendment will take effect from 1st April, 2023.

It is also proposed to consequentially amend the *Explanation* to the nineteenth proviso to clause (23C) of the said section so as to give the reference of newly inserted clause (46A) therein.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is also proposed to amend the twentieth proviso of clause (23C) to provide that the fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) shall furnish the return of income for the previous year in accordance with the provisions of sub-section (4C) of section 139, within the time allowed under sub-section (1) or sub-section (4) of that section.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause (23EB) of the said section provides income tax exemption to any income of the Credit Guarantee Fund Trust for Small Industries for five previous years relevant to the assessment years beginning on the 1st day of April, 2002 and ending on the 31st day of March, 2007.



Clause (26A) of the said section provides income tax exemption to any income accruing or arising to any person from any source in the district of Ladakh or outside India in any previous year relevant to any assessment year commencing before the 1st day of April, 1989, where such person is resident in the said district in that previous year.

Clause (41) of the said section provides income tax exemption to any income arising from transfer of a capital asset, being an asset of an undertaking engaged in the business of generation or transmission or distribution of power where such transfer is effected on or before the 31st day of March, 2006, to the Indian company notified under sub-clause (a) of clause (v) of sub-section (4) of section 80-IA.

It is also proposed to omit the said clauses (23EB), (26A) and (41) of the said section with effect from 1stApril, 2023.

It is also proposed to insert a new clause (46A) after clause (46) so as to provide that any income arising to a body or authority or Board or Trust or Commission not being a company, which –

(a) has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, namely:—

(i) dealing with and satisfying the need for housing accommodation;

(ii) planning, development or improvement of cities, towns and villages;

(iii) regulating, or regulating and developing, any activity for the benefit of the general public; or

(iv) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created; and

(b) is notified by the Central Government in the Official Gazette for the purposes of this clause,

shall not be included in total income;

Consequentially, it is proposed to amend clause (46) of the said section so as to exclude any income arising to a body or authority or Board or Trust or Commission (by whatever name called) that are covered under clause (46A) of the said section from the provisions of the said clause.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause (49) of the said section provides income tax exemption to any income of the National Financial Holdings Company Limited of any previous year relevant to any assessment year commencing on or before the 1st day of April, 2014.

It is proposed to omit the said clause with effect from 1st April, 2023.



Clause 6 of the Bill seeks to amend section 10AA of the Income-tax Act relating to special provisions in respect of newly established Units in Special Economic Zones.

The said section, *inter alia*, provides fifteen years tax benefit to a Unit established in a Special Economic Zone which begins to manufacture or produce articles or things or provide any services on or after 1st April, 2005. The deduction is available for Units that begin operations before 1st April, 2020, which has been extended to 30th September, 2020 through the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and is allowed in the manner specified therein.

The claiming of deduction under the said section for Units established in Special Economic Zone is time bound as it is available to only those Units which begin to manufacture or produce articles or things or provide any services on or after 1st April, 2005 but before 1st April, 2020.

It is proposed to insert a proviso to sub-section (1) of the said section so as to provide that no such deduction under that sub-section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sub-section (1) of section 139.

It is further proposed to insert a new sub-section (4A) to provide that the deduction under section 10AA shall be available for such Unit, if the proceeds from sale of goods or provision of services is received in, or brought into, India by the assessee in convertible foreign exchange, within a period of six months from the end of the previous year or, within such further period as the competent authority may allow in this behalf.

It is also proposed to provide an *Explanation* to define the expression "Competent Authority" and to provide that the sale of goods or provision of services referred to in this sub-section shall be deemed to have been received in India where such export turnover is credited to a separate account maintained for the purpose by the assessee with any bank outside India with the approval of the Reserve Bank of India.

It is also proposed to substitute clause (i) of *Explanation* 1 to define the term "convertible foreign exchange" and give reference to new sub-section (4A) in the definition of "Export Turnover".

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 7 seeks to amend section 11 of the Income-tax Act relating to income from property held for charitable or religious purposes.

It is proposed to amend clause (2) of *Explanation* 1 of sub-section (1) of the said section to provide that option by the person under the said *Explanation* shall be exercised at least two months prior to the due date specified under sub-section (1) of section 139 for furnishing the return of income.

It is further proposed to insert a second proviso to clause (i) of *Explanation* 4 of subsection (1) of the said section so as to provide that the provisions of the first proviso shall apply only if there was no violation of the conditions, specified in



(a) clause (c) and those specified in *Explanations* 2, 3 and 5, of the said sub-section; and

- (b) in the *Explanation* to the said section; and
- (c) in clause (c) of sub-section (1) of section 13,

at the time the application was made from the corpus.

It is also proposed to insert a third proviso to clause (i) of the said *Explanation* 4 so as to provide that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from corpus.

It is also proposed to insert a fourth proviso to clause (i) of the said *Explanation* 4 so as to provide that nothing contained in the first proviso shall apply where application from the corpus is made on or before 31st March, 2021.

It is also proposed to insert a second proviso to clause (ii) of the said *Explanation* 4 so as to provide that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in

(a) clause (c) and those specified in *Explanations* 2, 3 and 5, of the said sub-section;

- (b) in the *Explanation* to the said section; and
- (c) in clause (c) of sub-section (1) of section 13,

at the time the application was made from loan or borrowing.

It is also proposed to insert a third proviso to clause (ii) of the said *Explanation* 4 so as to provide that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso, unless such repayment is made within a period of five years from the end of the previous year in which such application was made form loan or borrowing.

It is also proposed to insert a fourth proviso to clause (ii) of the said *Explanation* 4 so as to provide that nothing contained in the first proviso shall apply where application from any loan or borrowing is made on or before 31st March, 2021.

These amendments will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

It is also proposed to insert clause (iii) in *Explanation* 4 to sub-section (1) of the said section to provide that any amount credited or paid, other than the amount referred to in *Explanation* 2 of the said sub-section, to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C)of section 10,as the case may be, or other trust or institution registered under section

12ABshall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is also proposed to amend clause (c) of sub-section (2) of the said section so as to provide that the statement of accumulation shall be furnished at least two months prior to the due date specified under sub-section (1) of section 139 for furnishing the return of income for the previous year.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Sub-section (7) of the said section, *inter alia*, provides that where a trust or an institution has been granted registration under section 12AA or section 12AB and the said registration is in force for any previous year, then, nothing contained in section 10 other than clause (1) or clause (23C) or clause (46) of section 10, shall operate to exclude any income derived from the property held under trust from the total income of the trust or institution for that previous year.

Consequential to insertion of clause (46A) in section 10, it is proposed to give reference of the said new clause in the said sub-section (7) and in the first and second provisos thereof.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 8 seeks to amend section 12A of the Income-tax Act relating to conditions for applicability of sections 11 and 12.

Sub-section (1) of section 12A provides the conditions for applicability of sections 11 and 12 in respect of income of any trust or institution under clauses (ac), (b) and (ba).

It is proposed to substitute sub-clause (vi) of clause (ac) of sub-section (1) of the said section so as to provide that the trust or institution, which is not covered under sub-clauses (i) to (v) of this clause, shall apply for registration where the activities of the said trust or institution have —

(A) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought;

(B) commenced and no income or part thereof of the said trust or institution has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (via) of clause (23C) of section 10, or section 11, or section 12, for any previous year ending on or before the date of such application, at any time after the commencement of such activities.

This amendment will take effect from 1st October, 2023.





It is further proposed to amend clause (ba) of sub-section (1) of the said section to provide that the person in receipt of the income shall furnish the return of income for the previous year in accordance with the provisions of sub-section (4A) of section 139, within the time allowed under sub-section (1) or sub-section (4) of that section.

This amendment will take effect from the 1st day of April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

It is also proposed to omit the second, third and fourth provisos to sub-section (2) of said section.

This amendment will take effect from 1st April, 2023.

Clause 9 seeks to amend section 12AB of the Income-tax Act relating to procedure for fresh registration.

It is proposed to amend clause (b) of sub-section (1) of the said section so as to provide that where the application is made under the item (B) of sub-clause (vi)of clause (ac) of sub-section (1) of section 12A, the Principal Commissioner or Commissioner shall follow the procedure provided under clause (b) of sub-section (1).

It is further proposed to substitute item (B) of sub-clause (ii) of clause (b) of subsection (1) of the said section to provide that where the Principal Commissioner or Commissioner not so satisfied about the objects of the trust or institution and the genuineness of its activities and compliance of the requirements, he shall pass an order in writing,—

(I) in a case referred to in sub-clause (ii) or sub-clause (iii) or sub-clause (v) of clause (ac) of sub-section (1) of section 12A rejecting such application and also cancelling its registration;

(II) in a case referred to in sub-clause (iv) or in item (B) of sub-clause (vi) of sub-section (1) of section 12A, rejecting such application,

after affording a reasonable opportunity of being heard.

It is also proposed to substitute clause (c) of sub-section (1) of the said section to provide that where the application is made under item (A) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A or the application made under sub-clause (vi) of clause (ac) of sub-section (1) of section 12A, as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing provisionally registering the trust or institution for a period of three years from the assessment year from which the registration is sought, and send a copy of such order to the trust or institution.

These amendments will take effect from 1st October, 2023.

It is also proposed to insert a new clause (g) to the *Explanation* to sub-section (4) of the said section so as to provide that "specified violation" shall also include the case where the application referred to in clause (ac) of sub-section (1) of section 12A is not complete or it contains false or incorrect information.

This amendment will take effect from 1st April, 2023.

Clause 10 of the Bill seeks to amend section 17 of the Income-tax Act relating to "Salary", "perquisite" and "profits in lieu of salary" defined.

It is proposed to insert a new sub-clause (ix) in clause (1) of the said section so as to provide that the contribution made by the Central Government in the previous year to the *Agniveer* Corpus Fund account of an individual enrolled in the *Agnipath* Scheme referred to in section 80CCH shall be considered as salary of that individual.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

As per clause (2) of the said section, "perquisite", *inter alia*, includes value of rent-free accommodation or value of any accommodation provided to employees by the employer at a concessional rate.

It is further proposed to amend sub-clause (i) and substitute sub-clause (ii) of clause (2) of the said section so as to provide that the method of computation for the value of rent free accommodation provided to the assessee by his employer and the value of any accommodation provided to the assessee by his employer at a concessional rate shall be computed in such manner as may be provided by rules.

It is also proposed to clarify that accommodation shall be deemed to have been provided at a concessional rate if the value of accommodation computed in such manner as may be provided by rules exceeds the rent recoverable from, or payable by, the assessee.

These amendments will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 11 of the Bill seeks to amend section 28 of the Income-tax Act relating to profits and gains of business or profession.

Clause (iv) of the said section provides that the value of any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession shall be chargeable to income-tax under the head "Profits and gains of business or profession".

It is proposed to amend the said clause so as to apply to cases where benefit or perquisite provided is in cash or in kind or partly in cash and partly in kind.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 12 of the Bill seeks to amend section 35D of the Income-tax Act relating to amortisation of certain preliminary expenses.

Clause (a) of sub-section (2) of the said section includes expenditure in connection with (i) preparation of feasibility report, (ii) preparation of project report, (iii) conducting marketing survey or any other survey necessary for the business of the assessee; and (iv)



engineering services related to the business of the assessee: within the scope of preliminary expenses which are allowed to be amortised under sub-section (1). Proviso to the said clause requires that the works regarding reports, surveys, etc., are to be carried out by the assessee himself or by a concern which is approved in this behalf by the Board.

It is proposed to substitute the said proviso so as to provide that the assessee shall furnish a statement containing the particulars of expenditure specified in this clause within such period, to such income-tax authority, in such form and manner, as may be provided by rules.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 13 of the Bill seeks to amend section 43B of the Income-tax Act relating to certain deductions to be only on actual payment.

It is proposed to amend clause (da) of the said section, to substitute the expression "a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company" with "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf".

It is further proposed to insert a new clause (h) to the said section so as to provide that any sum payable by the assessee to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006 shall be allowed as deduction only on actual payment.

It is also proposed to amend the proviso to the said section so as to not allow the deduction on accrual basis, if the amount is paid by due date of furnishing the return of income in the case of micro or small enterprises.

It is also proposed to substitute clause (e) and clause (g) of *Explanation* 4 to define the expressions "micro enterprise" and "small enterprise" for the purposes of the said section.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 14 of the Bill seeks to amend section 43D of the Income-tax Act relating to special provision in case of income of public financial institutions, public companies, etc.

It is proposed to amend the said section to substitute the expression "a deposit taking nonbanking financial company or a systemically important non-deposit taking non-banking financial company" with "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf".

It is further proposed to substitute clause (h) of the *Explanation* to the said section to define the expression "non-banking financial company".

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.



Clause 15 of the Bill seeks to amend section 44AB of the Income-tax Act relating to audit of accounts of certain persons carrying on business or profession.

It is proposed to substitute the first proviso to provide that the provisions of the said section shall not apply to a person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (1) of section 44AD or sub-section (1) of section 44ADA, as the case may be.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 16of the Bill seeks to amend section 44AD of the Income-tax Act relating to special provision for computing profits and gains of business on presumptive basis.

The provisions of the said section, *inter alia*, provide for a presumption income scheme for small businesses, under which a sum equal to eight per cent. or six per cent. of the total turn over or gross receipts is deemed to be the profits and gains from business, in case of certain assessees, that is, an individual, Hindu undivided family or a partnership firm other than limited liability partnership, carrying on eligible business and having a turn over of two crore rupees or less. If such assessee has claimed to have earned higher sum than that eight per cent. or six per cent., then that higher sum is taxable.

Clause (b) of *Explanation* to the said section defines "eligible business" which can avail the benefit of the provisions of the said section to mean any business except the business of plying, hiring or leasing goods carriages referred to in section 44AE, whose total turnover or gross receipts in the previous year does not exceed an amount of two crore rupees.

It is proposed to insert two provisos to the said section to provide an increased threshold limit of three crore rupees where the amount or aggregate of the amounts received by the eligible assessee during the previous year, in cash, does not exceed five per cent. of the total turnover or gross receipts of such previous year and also that the receipt of amount or aggregate of the amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to assessment year 2024-2025 and subsequent assessment years.

Clause 17 of the Bill seeks to amend section 44ADA of the Income-tax Act relating to special provision for computing profits and gains of profession on presumptive basis.

Sub-section (1) of the said section provides that notwithstanding anything contained in sections 28 to 43C, in case of an assessee, being an individual or a partnership firm other than a limited liability partnership, who is a resident in India, and is engaged in a profession referred to in sub-section (1) of section 44AA and whose total gross receipts do not exceed fifty lakh rupees in a previous year, a sum equal to fifty per cent. of the total gross receipts of the assessee in the previous year on account of such profession or, as the case may be, a sum higher than the aforesaid sum claimed to have been earned by the



assessee, shall be deemed to be the profits and gains of such profession chargeable to tax under the head "Profits and gains of business or profession".

It is proposed to insert two provisos to the said sub-section to provide an increased threshold limit of seventy-five lakh rupees where the amount or aggregate of the amounts received by the assessee during the previous year, in cash, does not exceed five per cent. of the total gross receipts of such previous year and also that the receipt of amount or aggregate of amount by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be receipt in cash.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 18 of the Bill seeks to amend section 44BB of the Income-tax Act relating to special provision for computing profits and gains in connection with the business of exploration, etc., of mineral oils.

Sub-section (1) of section 44BB of the Act provides that in the case of an assessee, being a non-resident, engaged in the business of providing services or facilities in connection with, or supplying plant and machinery on hire used, or to be used, in the prospecting for, or extraction or production of, mineral oils, a sum equal to ten per cent. of the aggregate of the amounts specified in sub-section (2) shall be deemed to be the profits and gains of such business chargeable to tax under the head "Profits and gains of business or profession".

It is proposed to insert a new sub-section (4) to provide that notwithstanding anything contained in sub-section (2) of section 32 and sub-section (1) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (1), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 19 of the Bill seeks to amend section 44BBB of the Income-tax Act relating to special provision for computing profits and gains of foreign companies engaged in the business of civil construction, etc., in certain turnkey power projects.

Sub-section (1) of section 44BBB of the Act provides that in the case of an assessee, being a foreign company, engaged in the business of civil construction or the business of erection of plant or machinery or testing or commissioning thereof, in connection with a turnkey power project approved by the Central Government in this behalf, a sum equal to ten per cent. of the amount paid or payable (whether in or out of India) to the said assessee or to any person on his behalf on account of such civil construction, erection, testing or commissioning shall be deemed to be the profits and gains of such business chargeable to tax under the head "Profits and gains of business or profession".

It is proposed to insert a new sub-section (3) to provide that notwithstanding anything contained in sub-section (2) of section 32 and sub-section (1) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with



the provisions of sub-section (1), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 20 of the Bill seeks to amend section 45 of the Income-tax Act relating to capital gains.

Sub-section (5A) of the said section, *inter alia*, provides that on the capital gain arising to an assessee, from the transfer of a capital asset, being land or building or both, under a specified agreement, the capital gains shall be chargeable to income-tax as income of the previous year in which the certificate of completion for the whole or part of the project is issued by the competent authority. Further, for computing the capital gains amount on this transaction, the full value of consideration shall be taken as the stamp duty value of his share, as increased by the consideration received in cash.

It is proposed to include consideration received by cash or by a cheque or draft or by any other mode shall be deemed to be full value of consideration of the capital asset as a result of the transfer of the capital asset.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 21 of the Bill seeks to amend section 47 of the Income-tax Act relating to transactions not regarded as transfers.

Clause (b) of the *Explanation* to clause (viiad) of the said section defines the term "relocation" as transfer of assets of the original fund, or of its wholly owned special purpose vehicle, to a resultant fund on or before the 31st day of March, 2023, where consideration for such transfer is discharged in the form of share or unit or interest in the resulting fund in the manner specified therein.

It is proposed to extend the said date for transfer of assets of the original fund, or of its wholly owned special purpose vehicle, to a resultant fund in case of relocation from 31st March, 2023 to 31st March, 2025.

It is further proposed to amend sub-clause (i) of clause (b) of the said *Explanation* to clause (viiad) to give reference of the International Financial Services Centres Authority (Fund Management) Regulations, 2022 in the definition of "resultant fund" of section 47 of the Act.

These amendments will take effect from 1stApril, 2023 and, will, accordingly apply in relation to the assessment year 2023-2024 and subsequent assessment years.

It is proposed to insert a new clause (viid) in the said section so as to include conversion of gold into Electronic Gold Receipt or Electronic Gold Receipt into gold which shall not be regarded as transfer for the purposes of the said section.



It is further proposed to define the expressions "Electronic Gold Receipt" and "Vault Manager" to mean Electronic Gold Receipt and Vault Manager defined respectively in clauses(h) and (l) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Vault Managers) Regulations, 2021.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 22 of the Bill seeks to amend section 48 of the Income-tax Act relating to mode of computation.

The said section, *inter alia*, provides that the income chargeable under the head "Capital gains" shall be computed by deducting the cost of acquisition of the asset and the cost of any improvement thereto from the full value of the consideration received or accruing as a result of the transfer of such capital asset.

It is proposed to insert a proviso in clause (ii) of the said section so as to provide that the cost of acquisition of the asset or the cost of improvement thereto shall not include the deductions claimed on the amount of interest under clause (b) of section 24 or under the provisions of Chapter VIA of the Act.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 23 of the Bill seeks to amend section 49 of the Income-tax Act relating to cost with reference to certain modes of acquisition.

It is proposed to insert a new sub-section (10)so as to provide that the cost of acquisition of Electronic Gold Receipt for the purpose of computing capital gain shall be deemed to be the cost of gold in the hands of the person in whose name Electronic Gold Receipt is issued.

It is further proposed that the cost of acquisition of gold for the purpose of computing capital gain shall be deemed to be the cost of Electronic Gold Receipt in the hands of such person.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 24 of the Bill seeks to insert a new section 50AA in the Income-tax Act relating to special provision for taxation of Market Linked Debentures.

It is proposed to insert a new section 50AA in the Income-tax Act to treat the full value of the consideration received or accruing as a result of the transfer or redemption or maturity of the "Market Linked Debentures" as reduced by the cost of acquisition of the debenture and the expenditure incurred wholly or exclusively in connection with transfer or redemption of such debenture, as capital gains arising from the transfer of a short term capital asset.

It is further proposed to define the expression 'Market linked Debenture' to mean a security by whatever name called, which has an underlying principal component in the



form of a debt security and where the returns are linked to market returns on other underlying securities or indices and includes any security classified or regulated as a Market Linked Debenture by the Securities and Exchange Board of India.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

that the amount of capital gain in excess of rupees ten crores will not be taken into Clause 25 of the Bill seeks to amend section 54 of the Income-tax Act relating to profit on sale of property used for residence.

Sub-section (1) of the said section, *inter alia*, allows deduction on the capital gains arising from the transfer of long-term capital asset, being buildings or lands appurtenant thereto, and being a residential house, if an assessee, within a period of one year before or two years after the date on which the transfer took place, purchased one residential property in India, or within a period of three years after that date, constructed one residential property in India.

It is proposed to insert a third proviso to the said sub-section so as to provide that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of that sub-section.

It is further proposed to insert a proviso to provide account for the purposes of subsection (2).

These amendments will take effect from 1stApril, 2024 and shall accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 26 of the Bill seeks to amend section 54EA of the Income-tax Act relating to capital gain on transfer of long-term capital assets not to be charged in the case of investment in specified securities.

It is proposed to omit sub-section (3) of said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause 27 of the Bill seeks to amend section 54EB of the Income-tax Act relating to capital gain on transfer of long-term capital assets not to be charged in certain cases.

It is proposed to omit sub-section (3) of the said section which is consequential due to the omission of section 88.



This amendment will take effect from 1st April, 2023.

Clause 28 of the Bill seeks to amend section 54EC of the Income-tax Act relating to capital gain not to be charged on investment in certain bonds.

It is proposed to omit clause (a) of sub-section (3) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause 29 of the Bill seeks to amend section 54ED of the Income-tax Act relating to capital gain on transfer of certain listed securities or unit not to be charged in certain cases.

It is proposed to omit clause (a) of sub-section (3) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause 30 of the Bill seeks to amend section 54F of the Income-tax Act relating to capital gain on transfer of certain capital assets not to be charged in case of investment in residential house.

Sub-section (1) of the said section, *inter alia*, allows deduction on the capital gains arising from the transfer of long-term capital asset, not being a residential house, if an assessee, within a period of one year before or two years after the date on which the transfer took place purchased one residential property in India, or within a period of three years after that date constructed one residential property in India.

It is proposed to insert a second proviso to the said sub-section so as to provide that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of that sub-section.

It is further proposed to insert a proviso to provide that the amount of net consideration in excess of rupees ten crores will not be taken into account for the purposes of sub-section (4).

These amendments will take effect from 1stApril, 2024 and shall accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 31 of the Bill seeks to amend section 55 of the Income-tax Act relating to meaning of "adjusted", "cost of improvement" and "cost of acquisition".

The provisions of the said section, *inter alia*, defines the expressions 'cost of any improvement' and 'cost of acquisition' for the purposes of computing capital gains. However, there are certain assets like intangible assets or any other right for which no consideration has been paid for acquisition, and the transfer of which may result in generation of any income or could be converted into any profit or gain, but the cost of acquisition for such assets is not clearly defined as 'nil' in the present provision.

It is proposed to amend the said section to insert expression "or intangible assetor any other right" in the definitions of "cost of any improvement" and "cost of acquisition".

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 32 of the Bill seeks to amend section 56 of the Income-tax Act relating to income from other sources.

Sub-section (2) of the said section provides for incomes that are chargeable to incometax under the head "Income from other sources".

The provisions of clause (viib) of sub-section (2) of the said section, *inter alia*, provides that where a company, not being a company in which the public are substantially interested, receives, in any previous year, from any person being a resident, any consideration for issue of shares that exceeds the face value of such shares, the aggregate consideration received for such shares as exceeds the fair market value of the shares shall be chargeable to income-tax under the head "Income from other sources".

It is proposed to omit the words "being a resident" from the said clause (viib) so as to cover all the investors within the ambit of the said clause of sub-section (2) of section 56, irrespective of their residency.

It is further proposed to insert a new clause (xii) in the said sub-section (2) to provide that income chargeable to income-tax under the head "income from other sources" shall also include any sum received by a unit holder from a business trust which—

(a) is not in the nature of income referred to in clause (23FC) or clause (23FCA) of section 10; and

(b) is not chargeable to tax under sub-section (2) of section 115UA.

It is also proposed to insert a proviso to the said clause (xii) of the said sub-section (2) to provide that where the sum received by a unit holder from a business trust is for redemption of unit or units held by him, the sum so received shall be reduced by the cost of acquisition of the unit or units to the extent such cost does not exceed the sum received.

It is also proposed to insert clause (xiii) in the said sub-section (2) so as to provide that where any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy, other than the sum,—

- (a) received under a unit linked insurance policy;
- (b) being the income referred to in clause (iv),

which is not to be excluded from the total income of the previous year in accordance with the provisions of clause (10D) of section 10, the sum so received as exceeds the aggregate of the premium paid, during the term of such life insurance policy, and not claimed as deduction in any other provision of the Act, computed in the manner as may be provided by rules shall be chargeable to income-tax under the head "Income from other sources".

It is also proposed to define the expression "unit linked insurance policy" for the purposes of the said clause.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.



Clause 33 of the Bill seeks to amend section 72A relating to carry forward and set off of accumulated loss and unabsorbed depreciation allowance in amalgamation or demerger, etc.

It is proposed to substitute clause (iii) of the *Explanation* to clause (d) of sub-section (1) of the said section to provide that strategic disinvestment shall mean sale of shareholding by the Central Government or any State Government or a public sector company in a public sector company or in a company, which results in—

(a) reduction of its shareholding to below fifty-one percent.; and

(b) transfer of control to the buyer.

It is further proposed to provide that the condition of reduction of its shareholding to below fifty-one percent. shall apply only in a case where shareholding of the Central Government or the State Government or the public sector company was above fifty-one percent. before such sale of shareholding.

It is also proposed to provide that the requirement of transfer of control in relation to such strategic disinvestment may be carried out by either the Central Government, or the State Government or the public sector company or any two of them or all of them.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 34 of the Bill seeks to amend section 72AA of the Income-tax Act relating to carry forward and set off of accumulated loss and unabsorbed depreciation allowance in scheme of amalgamation in certain cases.

It is proposed to amend clause (i) of the said section to also allow carry forward of accumulated losses and unabsorbed depreciation allowance in the case of amalgamation of one or more banking company with any other banking institution or a company subsequent to a strategic disinvestment, if such amalgamation takes place within five years of strategic disinvestment.

It is further proposed to insert a new clause (via) in the *Explanation* to the said section to define "strategic disinvestment" by giving reference to the meaning assigned to it in clause (iii) of the *Explanation* to clause (d) of sub-section (1) of section 72A.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 35 of the Bill seeks to amend section 79 of the Income-tax Act relating to carry forward and set off of losses in case of certain companies.

Sub-section (1) of the said section provides that where a change in shareholding has taken place during the previous year in the case of a company, not being a company in which the public are substantially interested, no loss incurred in any year prior to the previous year shall be carried forward and set off against the income of the previous year, unless on the last day of the previous year, the shares of the company carrying not less than fifty-one per cent. of the voting power were beneficially held by persons who



beneficially held shares of the company carrying not less than fifty-one per cent. of the voting power on the last day of year or years in which the loss was incurred.

Proviso to sub-section (1) provides that even if the said condition is not satisfied in case of an eligible start-up as referred to in section 80-IAC, the loss incurred in any year prior to the previous year shall be allowed to be carried forward and set off against the income of the previous year if all the shareholders of such company who held shares carrying voting power on the last day of the year or years in which the loss was incurred, continue to hold those shares on the last day of such previous year and such loss has been incurred during the period of seven years beginning from the year in which such company is incorporated.

It is proposed to amend the said proviso so as to increase the period from seven years to ten years.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 36 of the Bill seeks to amend section 80C of the Income-tax Act relating to deduction in respect of life insurance premia, deferred annuity, contributions to provident fund, subscription to certain equity shares or debentures, etc.

It is proposed to omit sub-section (7) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause 37 of the Bill seeks to amend section 80CCC of the Income-tax Act relating to deduction in respect of contribution to certain pension funds.

It is proposed to omit clause (a) of sub-section (3) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause 38 of the Bill seeks to amend section 80CCD of the Income-tax Act relating to deduction in respect of contribution to pension scheme of Central Government.

It is proposed to omit clause (a) of sub-section (4) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause 39 of the Bill seeks to insert a new section 80CCH in the Income-tax Act relating to deductions in respect of contribution to *Agnipath* Scheme.

It is proposed to insert a new section 80CCH to provide that where an assessee, being an individual enrolled in the *Agnipath* Scheme and subscribing to the *Agniveer* Corpus Fund on or after 1st November, 2022, has in the previous year, paid or deposited any amount in his account in the said Fund, he shall be allowed a deduction in the computation



of his total income, of the whole of the amount so paid or deposited in accordance with the said Scheme; and where the Central Government makes any contribution to the account in the *Agniveer* Corpus Fund, the assessee shall be allowed a deduction in the computation of his total income of the whole of the amount so contributed. It is further proposed to define the expressions "*Agnipath* Scheme" and "*Agniveer* Corpus Fund" for the purposes of the said section.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 40 seeks to amend section 80G in the Income-tax Act relating to deduction in respect of donations to certain funds, charitable institutions, etc.

Sub-section (2) of the said section, *inter alia*, provides the names of the funds to which any sum paid by the assessee in the previous year as donation is allowed as a deduction to an extent of fifty per cent. of the amount so donated.

It is proposed to omit sub-clauses (ii), (iiic) and (iiid) of clause (a) of the said sub-section.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

First proviso to sub-section (5) of the said section, *inter alia*, provides for the time within which institution or fund referred to in clause (vi) of the said sub-section is required to make an application to the Principal Commissioner or Commissioner for approval.

It is proposed to substitute clause (iv) of the first proviso to sub-section (5) to provide that the institution or fund, referred to in clause (vi) of the said sub-section, which is not covered by clause (i),(ii) or (iii) of the said proviso, may make an application for approval, where activities of the institution or fund have—

(A) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(B) commenced and no income or part thereof of the said institution or fund has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (via) of clause (23C) of section 10 or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities.

Clause (ii) of the second proviso to sub-section (5) of the said section provides for the procedure of granting approval by the Principal Commissioner or Commissioner where the application has been made under clause (ii) or clause (iii) of the first proviso.

It is proposed to amend clause (ii) of the second proviso to sub-section (5) of the said section so as to provide that where the application is made under the proposed sub-clause (B) of clause (iv) of the first proviso, the Principal Commissioner or Commissioner shall follow the procedure provided under clause (ii) of the second proviso.

It is further proposed to substitute item (B) of sub-clause (b) of clause (ii) of the second proviso to sub-section (5) of the said section so as to provide that if the Principal Commissioner or Commissioner is not so satisfied, about the objects and the genuineness of its activities under item (A) of sub-clause (a) of the said clause, and compliance of the requirements under item (B) of sub-clause (a) of the said clause, pass an order in writing,–

(I) in a case referred to in clause (ii) or clause (iii) of the first proviso, rejecting such application and also cancelling its approval; or

(II) in a case referred to in the proposed sub-clause (B) of clause (iv) of the first proviso, rejecting such application.

after affording it a reasonable opportunity of being heard.

It is also proposed to amend clause (iii) of the second proviso of the said sub-section to provide that where the application is made under sub-clause (A) of clause (iv) of the first proviso or the application made under clause (iv) of the first proviso as it stood immediately before its amendment *vide* the Finance Act, 2023,the Principal Commissioner or Commissioner shall pass an order in writing granting approval to it provisionally for a period of three years from the assessment year from which the approval is sought, and send a copy of such order to institution or fund.

These amendments will take effect from 1st October, 2023.

Third proviso to sub-section (5) of the said section, *inter alia*, provides that time line during which the order under the first proviso is required to be passed by the Principal Commissioner or Commissioner.

It is proposed to amend the third proviso to sub-section (5) of the said section so as substitute the reference of "first proviso" with "second proviso".

This amendment will take effect from 1st April, 2023.

Clause 41 of the Bill seeks to amend section 80-IAC of the Income-tax Act relating to special provision in respect of specified business.

The said section, *inter alia*, provides for a deduction of an amount equal to one hundred percent. of the profits and gains derived from an eligible business by an eligible start-up for any three consecutive assessment years out of ten years, beginning from the year of incorporation, at the option of the assessee subject to the conditions specified therein.

It is proposed to amend sub-clause (a) of clause (ii) of the *Explanation* to the said section so as to extend the period of eligible start-ups before which they are to be incorporated from "1st April, 2023" to "1st April, 2024".

This amendment will take effect from 1stApril, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 42 of the Bill seeks to amend section 87 of the Income-tax Act relating to rebate to be allowed in computing income-tax.

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It is proposed to omit reference of sections 88, 88A, 88B, 88C and 88D in subsections (1) and (2) of the said section which is consequential in nature.

These amendments will take effect from 1st April, 2023.

Clause43 of the Bill seeks to amend section 87A of the Income-tax Act relating to rebate of income-tax in case of certain individuals.

The said section provides that an assessee, being an individual resident in India, whose total income does not exceed five hundred thousand rupees, shall be entitled to a deduction, from the amount of income-tax (as computed before allowing the deductions under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to hundred per cent. of such income-tax or an amount of twelve thousand and five hundred rupees, whichever is less.

It is proposed to insert a proviso to the said section to provide that where the incometax payable on the total income of the assessee is computed under sub-section (1A) of section 115BAC, the said section shall have the effect as if,—

(i)for the words "five hundred thousand rupees", the words "seven hundred thousand rupees";

(ii)for the words "twelve thousand and five hundred rupees", the words "twenty-five thousand rupees",

had been substituted.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 44 of the Bill seeks to omit section 88 of the Income-tax Act relating to rebate on life insurance premia, contribution to provident fund, etc.

It is proposed to omit the said section as it was sunset by Finance Act, 2005 and section 80C was introduced for allowing deduction on various instruments listed therein.

This amendment will take effect from 1st April, 2023.

Clause 45 of the Bill seeks to amend section 92BA of the Income-tax Act relating to meaning of 'specified domestic transaction'.

It is proposed to insert a new clause (vb) to the said section to include the transaction between the cooperative society and the other person with close connection within the meaning of 'specified domestic transaction'. This is consequential to the insertion of new section 115BAE.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.



Clause 46 seeks to amend section 92D of the Income-tax Act relating to maintenance, keeping and furnishing of information and document by certain persons.

Clause (i) of sub-section (1) of the said section provides that every person who has entered into an international transaction or specified domestic transaction shall keep and maintain such information and document in respect thereof as may be prescribed.

Sub-section (3) of said section provides that the Assessing Officer or the Commissioner (Appeals) may, in the course of any proceeding under this Act, require any person referred to in clause (i) of sub-section (1), to furnish any information or document referred therein, within a period of thirty days from the date of receipt of a notice issued in this regard. Proviso to sub-section (3) provides that the Assessing Officer or the Commissioner (Appeals) may, on an application made by such person, extend the period of thirty days by a further period not exceeding thirty days.

It is proposed to amend the said sub-section (3) and the proviso to reduce the said period from thirty days to ten days for furnishing any information or document, extendable by a further period of not exceeding thirty days.

This amendment will take effect from the 1st April, 2023.

Clause47 of the Bill seeks to amend section 94B of the Income-tax Act relating to limitation on interest deduction in certain cases.

The said section, *inter alia*, provides that notwithstanding anything contained in the Act, where an Indian company, or a permanent establishment of a foreign company in India, being the borrower, incurs any expenditure by way of interest or of similar nature exceeding one crore rupees which is deductible in computing income chargeable under the head "Profits and gains of business or profession" in respect of any debt issued by a non-resident, being an associated enterprise of such borrower, the interest deductible in computation of income under the said head shall be restricted only to the extent of thirty per cent., of its earnings before interest, taxes, depreciation and amortisation or interest paid or payable to associated enterprise, whichever is less.

It is proposed to amend sub-section (3) of the said section so as to provide that the provision of said section shall not apply to such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf.

It is further proposed to define the expression "non-banking financial company".

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 48 of the Bill seeks to amend section 111A of the Income-tax Act relating to tax on short-term capital gains in certain cases.

It is proposed to omit sub-section (3) of the said section which is consequential due to the omission of section 88.

This amendment will take effect from 1st April, 2023.



Clause 49 of the Bill seeks to amend section 112 of the Income-tax Act relating to tax on long-term capital gains.

It is proposed to omit sub-section (3) of the said section which is consequential due to omission of section 88.

This amendment will take effect from 1st April, 2023.

Clause50 of the Bill seeks to amend section 115BAC of the Income-tax Act relating to tax on income of individuals and Hindu undivided family.

The provisions of the said section, *inter alia*, provides that the income-tax payable in respect of the total income of a person, being an individual or a Hindu undivided family, for any previous year relevant to the assessment year beginning on or after 1st April, 2021, shall, at the option of such person, be computed at the rate of tax given in the Table therein, if the conditions contained in sub-section (2) are satisfied.

It is proposed to amend the marginal heading of the said section so as to provide that the said section applies to tax on income of individuals, Hindu undivided family and others.

It is further proposed to insert a new sub-section (1A) in the said section so as to provide that notwithstanding anything contained in this Act but subject to the provisions of Chapter XII, the income-tax payable in respect of the total income of a person, being an individual or Hindu undivided family or association of persons (other than a cooperative society), or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (31) of section 2, other than a person who has exercised an option under sub-section (6), for any previous year relevant to the assessment year beginning on or after 1st April, 2024, shall be computed at the rate of tax given in the Table therein.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is also proposed to amend clause (i) of sub-section (2) of the said section to give reference of sub-section (2) of section 80CCH therein to provide the benefit of concessional tax regime to an individual enrolled in the *Agnipath* Scheme and subscribing to the *Agniveer* Corpus Fund on or after 1st November, 2022.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

It is also proposed to amend sub-section (2) of the said section, *inter alia*, to provide that for the purposes of sub-section (1A), the total income of the person referred to therein shall be computed without any exemption or deduction under the provisions of clause (5) or clause (13A) or prescribed under clause (14) (other than those as may be prescribed for this purpose) or clause (17) or clause (32) of section 10 or section 10AA or clause (ii) or clause (iii) of section 16 or clause (b) of section 24 [in respect of the property referred to in sub-section (2) of section 23] or clause (iia) of sub-section (1) of section 32 or section 32AD or section 33ABA or sub-clause (ii) or sub-clause (iii) or sub-section (1) or sub-section 35AD or



section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of sub-section (2) of section 80CCD or sub-section (2) of section 80CCH or section 80JJAA.

It is also proposed to insert a second proviso in sub-section (3) of the said section so as to provide that in a case where,—

(i) the assessee has not exercised the option under sub-section (5) for any previous year relevant to the assessment year beginning on or before the 1st day of April, 2023;

(ii) the income-tax on the total income of the assessee is computed under sub-section (1A); and

(iii) there is a depreciation allowance in respect of a block of assets which has not been given full effect prior to the assessment year beginning on the 1st day of April, 2024,

corresponding adjustment shall be made to the written down value of such block of assets as on 1st April, 2023 in the manner as may be prescribed.

It is also proposed to substitute sub-section (4) of the said section so as to provide that in case of a person, having a Unit in the International Financial Services Centre, as referred to in sub-section (1A) of section 80LA,—

(i) who has exercised option under sub-section (5) for any previous year relevant to the assessment year beginning on or after 1st April, 2021 but before 1st April, 2024;

(ii) whose total income is computed under sub-section (1A),

the conditions contained in sub-section (2) shall be modified to the extent that the deduction under section 80LA shall be available to such Unit subject to fulfilment of the conditions contained in the said section.

It is also proposed to insert a proviso in sub-section (5) of the said section so as to provide that the provisions of the sub-section shall not apply for any previous year relevant to the assessment year beginning on or after 1st April, 2024, that is, a person, being an individual or Hindu Undivided Family, shall not exercise the option for concessional rate of taxation under sub-section (1) for any previous year relevant to the assessment year beginning on or after 1st April, 2024.

It is also proposed to insert sub-section (6) in the said section so as to provide that nothing contained in sub- section (1A) shall apply to a person where an option is exercised by such person, in the manner as may be prescribed, for any assessment year, and where such option is exercised—

(i) on or before the due date specified under sub-section (1) of section 139 for furnishing the return of income for such assessment year, in case of a person having income from business or profession, and such option once exercised shall apply to subsequent assessment years; or



(ii) along with the return of income to be furnished under sub-section (1) of section 139 for such assessment year, in case of a person not having income referred to in clause (i).

However, the option under clause (i) of the said sub-section (6), once exercised for any previous year can be withdrawn only once for a previous year other than the year in which it was exercised and thereafter, the person shall never be eligible to exercise the option under that sub-section, except where such person ceases to have any income from business or profession in which case, option under clause (ii) of that sub-section shall be available.

These amendments will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 51 of the Bill seeks to amend section 115BAD of the Income-tax Act relating to tax on income of certain resident co-operative societies.

The existing provisions of the section 115BAD of the Act, *inter alia*, provides a concessional taxation regime for co-operative societies, wherein they can opt to pay tax at the reduced rate of twenty-two per cent. if they do not avail of any specified incentives or deductions.

It is proposed to make consequential amendments since new section 115BAE relating to tax on income of new manufacturing co-operative societies is being inserted.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 52 of the Bill seeks to insert a new section 115BAE of the Income-tax Act relating to tax on income of certain new manufacturing co-operative societies

The Taxation Laws (Amendment) Act, 2019, *inter-alia*, inserted section 115BAB to Act which provides that new manufacturing domestic companies set up on or after 1st October, 2019, which commence manufacturing or production by 31st March, 2023 and do not avail of any specified incentive or deductions, may opt to pay tax at a concessional rate of fifteen per cent. The time for commencing manufacturing or production has been extended to 31st March, 2024 by the Finance Act, 2022. The same provision has not been provided to new manufacturing co-operative societies.

It is proposed to insert a new section 115BAE so as to provide that new manufacturing co-operative society set up on or after 1st April, 2023, which commence manufacturing or production by 31st March, 2025 and do not avail of any specified incentive or deduction, may opt to pay tax at a concessional rate of fifteen per cent.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 53 of the Bill seeks to amend section 115BB of the Income-tax Act relating to tax on winnings from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever.

It is proposed to amend the said section to insert a proviso to provide that nothing contained in said section shall apply to income by way of winnings from any online game for the assessment year beginning on or after 1st April, 2024.

It is further proposed to substitute the *Explanation* to define the expression "horse race" and "online game".

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 54 seeks to insert a new section 115BBJ in the Income-tax Act relating to tax on winnings from online games.

The proposed section seeks to provide that notwithstanding anything contained in any other provisions of this Act, where the total income of an assessee includes any income by way of winnings from any online game, the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on net winnings from such online games during the previous year, computed in the manner as may be provided by rules, at the rate of thirty per cent.; and

(ii) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the net winnings referred to in clause (i).

It is further proposed to define the expressions "computer resource", "internet" and "online game".

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause55 of the Bill seeks to amend section 115JC of the Income-tax Act relating to special provisions for payment of tax by certain persons other than a company.

It is proposed to amend sub-section (5) of the said section to provide that the provisions of the said section shall not apply to a person, where—

(i) such person has exercised the option referred to in sub-section (5) of section 115BAC or sub-section (5) of section 115BAD or sub-section (5) of section 115BAE; or

(ii) income-tax payable in respect of the total income of such person is computed under sub-section (1A) of section 115BAC.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause56 of the Bill seeks to amend section 115JD of the Income-tax Act relating to tax credit for alternate minimum tax.



It is proposed to amend sub-section (7) of the said section to provide that the provisions of the said section shall not apply to a person, where—

(i) such person has exercised the option referred to in sub-section (5) of section 115BAC or sub-section (5) of section 115BAD or sub-section (5) of section 115BAE; or

(ii) income-tax payable in respect of the total income of such person is computed under sub-section (1A) of section 115BAC.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 57 seeks to amend section 115TD of the Income-tax Act relating to Tax on accreted income.

It is proposed to insert a new clause (iii) in sub-section (3) of said section to provide that a trust or institution registered under section 12AA or section 12AB or approved under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10shall be deemed to have been converted into any form not eligible for registration or approval in a previous year, if the specified person fails to make an application in accordance with the provisions of clause (i) or clause (ii) or clause (iii) of the first proviso to clause (23C) of section 10 or sub-clause (i) or sub-clause (ii) or sub-clause (iii) of the section (1) of section 12A, within the period specified in the said clauses or sub-clauses, as the case may be, which expires in the said previous year.

It is further proposed to amend clause (ii) of sub-section (5) of the said section to provide that the principal officer or the trustee of the specified person or the specified person, as the case may be, shall also be liable to pay the tax on accreted income to the credit of the Central Government within fourteen days from the end of the previous year in a case referred to in sub-clause (a) of clause (ii), or clause (iii) of sub-section (3) of the said section.

Clause (i) of *Explanation* to the section provides the definition of "date of conversion" for the purposes of the said section.

It is also proposed to amend clause (i) of the said *Explanation*, which defines the expression "date of conversion", by inserting a new sub-clause (c) to the said clause to provide that date of conversion shall also mean the last date for making an application for registration under sub-clause (i) or sub-clause (ii) or sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or for making an application for approval under clause (i) or clause (ii) or clause (iii) of the first proviso to clause (23C) of section 10, as the case may be, in a case referred to in clause (iii) of sub-section (3).

These amendments will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 58 seeks to amend section 115UA of the Income-tax Act relating to tax on income of unit holder and business trust.

It is proposed to insert sub-section (3A) in the said section to provide that the provisions of sub- sections (1),(2) and (3) of the said section shall not apply in respect of



any sum, referred to in clause (xii) of sub-section (2) of section 56, received by a unit holder from a business trust.

This amendment will take effect from 1st April, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

Clause 59 of the Bill seeks to amend section 115UB of the Income-tax Act relating to tax on income of investment fund and its unit holders

It is proposed to amend clause (a) of *Explanation 1* to the said section to give reference of the International Financial Services Centres Authority (Fund Management) Regulations, 2022 in the definition of "investment fund".

This amendment will take effect from 1stApril, 2023 and, will, accordingly apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 60 of the Bill seeks to amend section 116 of the Income-tax Act relating to income-tax authorities.

It is proposed to consequentially amend clause (*cca*) of the said section to include Joint Commissioners of Income-tax (Appeals) for the purposes of the said section.

This amendment will take effect from 1st April, 2023.

Clause 61 of the Bill seeks to amend section 119 of the Income-tax Act relating to instructions to subordinate authorities.

It is proposed to consequentially amend the said section to substitute the expression "Commissioner (Appeals)" with "Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 62 of the Bill seeks to amend section 131 of the Income-tax Act relating to power regarding discovery, production of evidence, etc.

It is proposed to consequentially amend the said section to substitute the expression "Commissioner (Appeals)" with "Joint Commissioner (Appeals), Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 63 of the Bill seeks to amend section 132 of the Income-tax Act relating to search and seizure.

Sub-section (2) of said section provides that during the course of search, the authorised officer may requisition the services of any police officer or any officer of the Central Government to assist him for any of the action required to be performed during the course of such search and it shall be duty of such officer to comply.



It is proposed to substitute sub-section (2) of the said section so as to provide that the authorised officer, during the course of search, may requisition the services of any police officer or of any officer of the Central Government, or of both, or other person or entity, as approved by the Principal Chief Commissioner or the Chief Commissioner, the Principal Director General or the Director General, in accordance with the procedure as may be provided by rules by the Board in this regard, to assist him for the purposes of the search and it shall be the duty of such officer or person or entity to comply with such requisition.

Sub-section (9D) of said section provides that the authorised officer may take a reference to a valuation officer for estimating the fair market value of the property and such reference can be made during the search or within sixty days from the date of executing the last authorisation for search.

It is further proposed to substitute sub-section (9D) of the said section to provide that, the authorised officer, during the course of a search or within sixty days from the date of the last authorisation, may make a reference to a Valuation Officer referred to in section 142A or any other person or entity or any valuer registered by or under any law for the time being in force, as may be approved by the Principal Chief Commissioner, the Chief Commissioner, the Principal Director General or the Director General, in accordance with the procedure laid down by the Board in this regard, who shall estimate the fair market value of the authorised officer or the Assessing Officer, as the case may be, within sixty days from the receipt of such reference.

These amendments will come into effect from 1st April, 2023.

It is also proposed to substitute *Explanation*¹ to the said section, so as to provide that for the purposes of sub-sections (9A), (9B) and (9D), execution of an authorisation for search shall be deemed to have been executed, in the case of search, on the conclusion of search as recorded in the last panchnama drawn in relation to any person in whose case the warrant of authorisation has been issued; and in the case of requisition under section 132A, on the actual receipt of the books of account or other documents or assets by the authorised officer.

This amendment will take effect retrospectively from 1st April, 2022.

Clause 64 of the Bill seeks to amend section 133 of the Income-tax Act relating to power to call for information.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 65 of the Bill seeks to amend section 134 of the Income-tax Act relating to power to inspect registers of companies.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".
This amendment will take effect from 1st April, 2023.

Clause 66 of the Bill seeks to amend the section 135A of the Income-tax Act, 1961 relating to faceless collection of information.

It is proposed to insert a second proviso in the said sub-section (2) of the said section so as to provide that the Central Government may amend any direction issued under the said sub-section on or before 31st March, 2022, by notification in the Official Gazette.

This amendment will take effect retrospectively from 1st April, 2022.

Clause 67 of the Bill seeks to amend the section 140B of the Income-tax Act relating to tax on updated return.

Sub-section (4) of the said section provides that interest payable under section 234B shall be computed on an amount equal to the assessed tax or the amount by which the advance tax paid falls short of the assessed tax. Further, sub-clause (i) of clause (a) of the said sub-section provides for reduction of advance tax which has been claimed in earlier return of income.

It is proposed to amend the said sub-section to provide that interest payable under section 234B shall be computed on an amount equal to the assessed tax as reduced by the amount of advance tax, the credit for which has been claimed in the earlier return, if any.

These amendments will take effect retrospectively from 1st April, 2022.

Clause 68 of the Bill seeks to amend section 142 of the Income-tax Act relating to inquiry before assessment.

Sub-section (2A) of the said section provides that if, at any stage of the proceedings before him the Assessing Officer, having regard to the nature and complexity of the accounts, volume of the accounts, doubts about the correctness of the accounts, multiplicity of transactions in the accounts or specialised nature of business activity of the assessee, and in the interests of revenue, is of the opinion that it is necessary, he may with the previous approval of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, direct the assessee to get his accounts audited by an accountant, and to furnish report as per rules.

It is proposed to amend the said sub-section (2A) so as to enable the Assessing Officer to get the inventory of the assessee also valued by a cost accountant.

It is also proposed to insert an *Explanation* in the said section to define "cost accountant" to mean a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959and who holds a valid certificate of practice under sub-section (1) of section 6 of the said Act.



These amendments will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 69 of the Bill seeks to amend section 148of the Income-tax Act relating to issue of notice where income has escaped assessment.

The said section, *inter alia*, provides that before making the assessment, reassessment or recomputation under section 147 of the Act, the Assessing Officer shall serve on the assessee a notice requiring him to furnish within such period, as may be specified in such notice, a return of his income or the income of any other person in respect of which he is assessable.

It is proposed to amend the said section to provide that such return shall be furnished in a period of three months from the end of the month in which such notice is issued, or such further period as may be allowed by the Assessing Officer on the basis of an application made in this regard by the assessee.

It is further proposed to insert a third proviso in the said section to provide that any return of income, required to be furnished by an assessee under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139.

These amendments will take effect from 1st April, 2023.

Clause 70 of the Bill seeks to amend section 149of the Income-tax Act relating to time limit for notice.

It is proposed to amend sub-section (1) of the said section to insert the provisos after the second proviso to provide that for cases referred to in clause (i), (iii) and (iv) of the *Explanation 2* to section 148 where a search is initiated under section 132 or a search under section 132 for which the last of the authorisations is executed or requisition is made under section 132A, after the 15th March of any financial year and the period for issue of notice under section 148 expires on 31st March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under section 148 in such case shall be deemed to have been issued on the 31st March of such financial year.

The proposed fourth proviso provides that where the information as referred to in *Explanation 1* to section 148 emanates from a statement recorded or documents impounded under section 131 or section 133A, as the case may be, on or before the 31st March of a financial year, in consequence of, a search under section 132 which is initiated or a search under section 132 for which the last of the authorisations is executed or a requisition is made under section 132A, after the 15th March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under clause (b) of section 148A in such case shall be deemed to have been issued on the 31st March of such financial year.

It is also proposed to amend the sixth proviso in the said sub-section to provide that where immediately after the exclusion of the period referred to in the fifth proviso, the period of limitation available to the Assessing Officer for passing an order under clause (d) of section 148A does not exceed seven days, such remaining period shall be extended to seven days and the period of limitation under this sub-section shall be deemed to be extended accordingly.

These amendments will take effect from 1st April, 2023.

Clause 71 of the Bill seeks to amend the section 151 of the Income-tax Act relating to sanction for issue of notice.

It is proposed to amend clause (ii) of the said section to provide that the specified authority for the purposes of section 148 and section 148A shall be the Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General, if more than three years have elapsed from the end of the relevant assessment year.

It is further proposed to insert a proviso in the said section so as to provide that the period of three years for the purposes of clause (i) shall be computed after taking into account the period of limitation as excluded by the third or fourth or fifth provisos or extended by the sixth proviso to sub-section (1) of section 149.

These amendments will take effect from 1st April, 2023.

Clause 72 of the Bill seeks to amend the section 153 of the Income-tax Act relating to time limit for completion of assessment, reassessment and recomputation.

It is proposed to amend the third proviso to sub-section (1) to provide that the period of nine months specified therein to pass an order of assessment shall be applicable only to the assessment year commencing on 1st April, 2021.

It is further proposed to insert a new proviso, so that an order of assessment relating to the assessment year commencing on or after 1stApril, 2022 shall be passed within twelve months from the end of the assessment year in which the income was first assessable.

It is also proposed to increase the said time limit to pass an order of assessment from nine months to twelve months from the end of the financial year in which return under sub-section (8A) of section 139 was furnished.

It is also proposed to amend sub-section (3) of the said section to provide that the provisions of the said sub-section shall also be applicable to order under section 263 or section 264, passed by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be.

It is also proposed to insert a new sub-section (3A) in the said section to provide that notwithstanding anything contained in sub-sections (1), (1A), (2) and (3) of the said section, where an assessment or reassessment is pending on the date of initiation of search under section 132 or making of requisition under section 132A, the period available for completion of assessment or reassessment, as the case may be, under the said sub-sections (1), (1A), (2) and (3) of the said section shall be extended by twelve months in a case where such search is initiated under section 132 or such requisition is made under section 132A or in the case of an assessee to whom any money, bullion, jewellery or other valuable article or thing seized or requisitioned belongs to or in the case of an assessee to



whom any books of account or documents seized or requisitioned pertains or pertain to, or any information contained therein, relates to.

It is also proposed to amend sub-section (4) of the said section to provide that the provisions thereof shall also be applicable to cases covered by sub-sections (1A) and (3A) of section 153 of the Act.

It is also proposed to amend sub-section (5) of the said section to provide that the provision of the said sub-section shall also be applicable to an order under section 263 or section 264 passed by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be.

It is also proposed to amend sub-section (6) of the said section to provide that nothing contained in sub-section (1A) shall also apply to the classes of assessments, reassessments and recomputation mentioned therein.

Clause (i) of the sub-section (6) of the said section provides that where the assessment, reassessment or recomputation is made on the assessee or any person in consequence of or to give effect to any finding or direction contained in an order under section 250, section 254, section 260, section 262, section 263, or section 264 or in an order of any court in a proceeding otherwise than by way of appeal or reference under this Act, such assessment, reassessment or recomputation shall be completed on or before the expiry of twelve months from the end of the month in which such order is received or passed by the Principal Commissioner or Commissioner, as the case may be.

It is also proposed to amend the said sub-section to provide that provisions of the said sub-section shall also be applicable to an order under section 263 passed by the Principal Chief Commissioner or Chief Commissioner.

It is also proposed to amend the first proviso to *Explanation* 1 of the said section so as to also make it available to the period of limitation mentioned in sub-section (1A) of the said section.

These amendments will take effect from 1st April, 2023.

It is also proposed to amend clause (iv) of *Explanation* 1 to the said section, so as to exclude the period for inventory valuation through the cost accountant for the purposes of computation of time limit.

This amendment will take effect from 1st April, 2023 and will, accordingly, apply in relation to the assessment year 2023-2024 and subsequent assessment years.

Clause 73 of the Bill seeks to amend section 154 of the Income-tax Act relating to rectification of mistake.

It is proposed to consequentially amend clause (b) of sub-section (2) of the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 74 of the Bill seeks to amend section 155 of the Income-tax Act relating to other amendments.

Sub-section (11A) of the said section provides that where in the assessment for any year, the deduction under section 10A or section 10B or section 10BA has not been allowed on the ground that such income has not been or partly received in convertible foreign exchange in India and subsequently such income or part thereof has been received in, or brought into India, the Assessing Officer shall amend the order of assessment so as to allow such deduction later.

It is proposed to amend the said sub-section to give reference of section 10AA to allow the Assessing Officer to amend his assessment order later to provide deduction in respect of any income or part thereof not received in, or brought into India, within prescribed time limit, but has been subsequently realised.

This amendment will take effect from 1stApril, 2024 and will, accordingly, apply in relation to the assessment year 2024-2025 and subsequent assessment years.

It is proposed to insert a new sub-section (19) in the said section so as to provide that where any deduction in respect of any expenditure incurred for the purchase of sugarcane has been claimed by an assessee, being a co-operative society engaged in the business of manufacture of sugar, and such deduction has been disallowed wholly or partly in any previous year commencing on or before1st April, 2014, the Assessing Officer shall, on the basis of an application made by such assessee in this regard, recompute the total income of such assessee for such previous year after allowing such deduction to the extent such expenditure is incurred at a price which is equal to or less than the price fixed or approved by the Government for that previous year, and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years specified in sub-section (7) of section 154 shall be reckoned from the end of previous year commencing on the 1st April, 2022.

This amendment will take effect from 1st April, 2023.

It is proposed to insert a new sub-section (20) in the said section so as to provide that where any income has been included in the return of income furnished by an assessee under section 139 for any assessment year (herein referred to as the relevant assessment year) and tax on such income has been deducted at source and paid to the credit of the Central Government in accordance with the provisions of Chapter XVII-B in a subsequent financial year, the Assessing Officer shall, on an application made by the assessee in the prescribed form within a period of two years from the end of the financial year in which such tax was deducted at source, amend the order of assessment year, and the provisions of section 154 shall, so far as may be, apply thereto and the period of four years specified in sub-section (7) of that section shall be reckoned from the end of the financial year in which such tax has been deducted. However, the credit of such tax deducted at source shall not be allowed in any other assessment year.

This amendment will take effect from 1stOctober, 2023.



Clause 75 of the Bill seeks to amend section 158A of the Income-tax Act relating to procedure when assessee claims identical question of law is pending before High Court or Supreme Court.

It is proposed to consequentially amend *Explanation* to the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 76 of the Bill seeks to amend section 158AB of the Income-tax Act relating to procedure where an identical question of law is pending before High Courts or Supreme Court.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 77 of the Bill seeks to substitute section 170A of the Income-tax Act relating to effect of order of tribunal or court in respect of business reorganisation.

The existing section provides that in case of business reorganisation where a return of income has been filed by the successor under section 139 of the Act, such successor shall furnish a modified return within six months from the end of the month in which such order of business reorganisation was issued in accordance with limited to the said order.

The proposed sub-section (1) seeks to provide that notwithstanding anything contained in section 139,in a case of business reorganisation, where prior to the date of order of a High Court or tribunal or Adjudicating Authority, any return of income has been furnished under the provisions of section 139 for any assessment year relevant to a previous year, by an entity to which such order applies, the successor shall furnish, within a period of six months from the end of the month in which the said order was issued, a modified return in the form and manner, as may be provided by rules, in accordance with and limited to the said order.

The proposed sub-section (2) seeks to provide that if proceedings of assessment or reassessment for the relevant assessment year have been completed on the date of furnishing of modified return under sub-section (1), the Assessing Officer shall pass an order modifying the total income of the relevant assessment year in accordance with the order of the business reorganisation and taking into account the modified return so furnished and it is also proposed that if proceedings of assessment or reassessment for the relevant assessment year are pending on the date of furnishing of modified return under sub-section (1), the Assessing Officer shall pass an order assessment or reassessing the total income of the relevant assessment year in accordance with the order of the business reorganisation and taking into account the modified return under sub-section (1), the Assessing Officer shall pass an order assessing or reassessing the total income of the relevant assessment year in accordance with the order of the business reorganisation and taking into account the modified return so furnished.

The proposed sub-section (3) seeks to provide that unless otherwise provided, all other provisions of the Income-tax Act shall apply to the assessment or reassessment made



under this section and in such cases, the tax shall be chargeable at the rate applicable to such assessment year.

The proposed *Explanation* seeks to define the expressions "business reorganisation" and "successor" for the purposes of this section.

This amendment will take effect from 1st April, 2023.

Clause 78 of the Bill seeks to amend section 177 of the Income-tax Act relating to association dissolved or business discontinued.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 79 of the Bill seeks to amend section 189 of the Income-tax Act relating to firm dissolved or business discontinued.

It is proposed to consequentially amend sub-section (2) of the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 80 of the Bill seeks to amend section 192A of the Income-tax Act relating to payment of accumulated balance due to an employee.

The provisions of the said section provide for deduction of tax at the rate of ten per cent. on payment of taxable component of accumulated balance due to an employee under the Employees' Provident Fund Scheme, 1952. The second proviso to the said section provides that any person entitled to receive any amount on which tax is deductible under the said section shall furnish his Permanent Account Number to the person responsible for deducting such tax, failing which tax shall be deducted at the maximum marginal rate.

It is proposed to omit the second proviso to the said section.

This amendment will take effect from 1st April, 2023.

Clause 81 of the Bill seeks to amend section 193 of the Income-tax Act relating to interest on securities.

Clause (ix) of the proviso to the said section provides that no tax shall be deducted on interest payable on any security issued by a company, where such security is in dematerialised form and is listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and the rules made thereunder.

It is proposed to omit the said clause.

This amendment will take effect from 1st April, 2023.



Clause 82 of the Bill seeks to amend section 194B of the Income-tax Act relating to winnings from lottery or crossword puzzle.

It is proposed to amend the said section so as to include winnings from gambling or betting of any form or nature whatsoever within the ambit of section 194B and accordingly proposed to amend the marginal heading.

It is further proposed to provide that deduction of tax under the said section shall be on the amount or aggregate of the amounts exceeding ten thousand rupees during the financial year.

These amendments will take effect from 1st April, 2023.

It is also proposed to insert a new proviso to provide that nothing contained in this section shall apply to deduction of income-tax on winnings from any online game on or after 1st July, 2023 and also an *Explanation* to provide that "online game" shall have the meaning assigned to it in clause (iii) of *Explanation* to the proposed section 115BBJ.

This amendment will take effect from 1stJuly, 2023.

Clause 83 of the Bill seeks to insert a new section 194BA in the Income-tax Act relating to winnings from online game.

Sub-section (1) of the proposed section provides that notwithstanding anything contained in any other provisions of this Act, any person responsible for paying to any person any income by way of winnings from any online game during the financial year shall, deduct income-tax on the net winnings in his user account, computed in the manner as may be provided by rules, at the end of the financial year at the rates in force.

The proviso to the said sub-section provides that in a case where there is a withdrawal from user account during the financial year, the income-tax shall be deducted at the time of such withdrawal on net winnings comprised in such withdrawal, as well as on the remaining amount of net winnings in the user account, computed in the manner as may be provided by rules, at the end of the financial year.

Sub-section (2) of the proposed section provides that in a case where the net winnings are wholly in kind or partly in cash and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of the net winnings, the person responsible for paying shall, before releasing the winnings, ensure that tax has been paid in respect of the net winnings.

Sub-section (3) of the proposed section provides that if any difficulty arises in giving effect to the provisions of section 194BA, the Board may, with the prior approval of the Central Government, issue guidelines for the purpose of removing the difficulty.

Sub-section (4) of the proposed section provides that every guideline issued by the Board shall, as soon as may be after it is issued, be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person liable to deduct income-tax.

It is also proposed to define the expressions "computer resource", "internet", "online game", "online gaming intermediary", "user" and "user account".

This amendment will take effect from 1st July, 2023.

Clause 84 of the Bill seeks to amend section 194BB of the Income-tax Act, 1961 relating to winning from horse race.

It is proposed to amend the said section so as to provide that deduction of tax under section 194BB shall be on the amount or aggregate of the amounts exceeding ten thousand rupees during the financial year.

This amendment will take effect from 1st April, 2023.

Clause 85 of the Bill seeks to amend section 194N of the Income-tax Act relating to payment of certain amounts in cash.

The provisions of the said section provide that a banking company or a co-operative society engaged in carrying on the business of banking or a post office, which is responsible for paying any sum, being the amount or the aggregate of amounts, in excess of one crore rupees in cash during the previous year to any person (referred to as the recipient) from one or more accounts maintained by the recipient with it shall, at the time of payment of such sum, deduct an amount equal to two per cent. of such sum, as incometax.

It is proposed to insert a third proviso in the said section so as to provide that where the recipient is a co-operative society, the provisions of this section shall have effect, as if for the words "one crore rupees" the words "three crore rupees" had been substituted.

This amendment will take effect from 1st April, 2023.

Clause 86 of the Bill seeks to amend section 194R of the Income-tax Act relating to deduction of tax on benefit or perquisite in respect of business or profession.

Sub-section (1) of the said section provides that any person responsible for providing to a resident, any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession, by such resident, shall, before providing such benefit or perquisite, as the case may be, to such resident, ensure that tax has been deducted in respect of such benefit or perquisite at the rate of ten per cent. of the value or aggregate of value of such benefit or perquisite.

It is proposed to insert a new *Explanation*2to the said section so as to clarify that the provisions of sub-section (1) shall also apply to any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind.

This amendment will take effect from 1st April, 2023.

Clause 87 of the Bill seeks to amend section 196A of the Income-tax Act relating to income in respect of units of non-residents.



Sub-section (1) of the said section provides for deduction of tax on payment of any income to a non-resident, not being a company, or to a foreign company in respect of units of a Mutual Fund specified under clause (23D) of the section 10 or from the specified company referred to in the *Explanation* to clause (35) of the said section at the rate of twenty per cent.

It is proposed to insert a proviso to the said sub-section so as to provide that where an agreement referred to in sub-section (1) of section 90 or sub-section (1) of section 90A applies to the payee and if the payee has furnished a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A, as the case may be, then, income-tax thereon shall be deducted at the rate of twenty per cent. or at the rate or rates of income-tax provided in such agreement for such income, whichever is lower.

This amendment will take effect from 1st April, 2023.

Clause 88 of the Bill seeks to amend section 197 of the Income-tax Act relating to certificate for deduction at lower rate.

It is proposed to amend sub-section (1) of the said section to provide that the sums on which tax is required to be deducted under section 194LBA shall also be eligible for certificate for deduction at lower rate.

This amendment will take effect from 1st April, 2023.

Clause 89 of the Bill seeks to amend section 206AB of the Income-tax Act relating to special provision for deduction of tax at source for non-filers of income-tax return.

Sub-section (3) of the said section defines "specified person" for the purpose of this section to mean a person who has not furnished the return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be deducted. The proviso to the said sub-section excludes a non-resident from the definition of specified person, if the non-resident does not have a permanent establishment in India.

It is proposed to amend the said proviso to also exclude a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.

This amendment will take effect from 1st April, 2023.

Clause 90 of the Bill seeks to amend section 206C of the Income-tax Act relating to tax collected at source from profits and gains from the business of trading in alcoholic liquor, forest produce, scrap etc.

Sub-section (1G) of the said section, *inter-alia*, provides that every person being an authorised dealer, who receives any amount, or an aggregate of amounts, of seven lakh rupees or more in a financial year for remittance out of India under the Liberalised Remittance Scheme of the Reserve Bank of India from a buyer, being a person remitting such amount out of India; or being a seller of an overseas tour program package, who receives any amount from a buyer, being the person who purchases such package, shall, at



the time of debiting of the amount payable by the buyer to the account of the buyer or at the time of receipt of such amount from the said buyer by any mode, whichever is earlier, collect from the buyer, a sum equal to five per cent. of such amount as income-tax.

It is proposed to amend the said sub-section (1G) so as to increase the rate of collection of tax at source from "five per cent." to "twenty per cent. if it is for a purpose other than for education or medical treatment".

It is further proposed to amend the first proviso to the said section to provide that collection of tax at source is not applicable where amount or aggregate of amount is less than seven lakh rupees is remitted for the purpose of education or medical treatment.

It is also proposed to amend the second proviso to provide that collection of tax at source is applicable where amount or aggregate of amount in excess of seven lakh rupees is remitted for the purpose of education or medical treatment.

These amendments will take effect from 1st July, 2023.

Clause 91 of the Bill seeks to amend section 206CCA of the Income-tax Act relating to special provision for collection of tax at source for non-filers of income-tax return.

Sub-section (3) of the said section defines "specified person" to mean a person who has not furnished the return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be collected. The proviso to said sub-section excludes a non-resident from the definition of specified person, if the non-resident does not have a permanent establishment in India.

It is proposed to amend the said proviso to exclude a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.

This amendment will take effect from the 1st April, 2023.

Clause 92 of the Bill seeks to amend section 241A of the Income-tax Act relating to withholding of refund in certain cases.

It is proposed to insert a new proviso in the said section to provide that the provisions thereof shall not apply from 1st April, 2023.

This amendment will take effect from 1st April, 2023.

Clause 93 of the Bill seeks to amend section 244A of the Income-tax Act relating to interest on refunds.

It is proposed to amend clause (a) of sub-section (1) of the said section to insert a proviso to provide that where refund arises as a result of an order passed by the Assessing Officer in consequence of an application made by the assessee under sub-section (20) of section 155, such interest shall be calculated at the rate of one-half per cent. for every month or part of a month comprised in the period from the date of such application to the date on which the refund is granted.

This amendment will take effect from 1stOctober, 2023.

It is further proposed to insert a proviso to sub-section (1A) of the said section to provide that where proceedings for assessment or reassessment are pending in respect of an assessee, in computing the period for determining the additional interest payable to such assessee under this sub-section, the period beginning from the date on which such refund is withheld by the Assessing Officer in accordance with and subject to provisions of sub-section (2) of section 245 and ending with the date on which such assessment or reassessment is made shall be excluded.

This amendment will take effect from 1st April, 2023.

Clause 94 of the Bill seeks to substitute section 245 of the Income-tax Act with a new section relating to set off and withholding of refunds in certain cases.

Sub-section (1) of the proposed section seeks to provide that where under any of the provisions of this Act, a refund becomes due or is found to be due to any person, the Assessing Officer or Commissioner or Principal Commissioner or Chief Commissioner or Principal Chief Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded or any part of that amount, against the sum, if any, remaining payable under this Act by the person to whom the refund is due, after giving an intimation in writing to such person of the action proposed to be taken under this subsection.

Sub-section (2) of the proposed section seeks to provide that where a part of the refund has been set off as per sub-section (1) or where no amount is set off, and refund becomes due to a person, then, the Assessing Officer, having regard to the fact that proceedings of assessment or reassessment are pending in such case and grant of refund is likely to adversely affect the revenue, and for reasons to be recorded in writing and with the previous approval of the Principal Commissioner or Commissioner, may withhold the refund till the date of such assessment or reassessment.

This amendment will take effect from 1st April, 2023.

Clause 95 of the Bill seeks to amend the section 245D of the Income-tax Act relating to procedure on receipt of an application under section 245C.

It is proposed to substitute clause (iv) of sub-section (9) of the said section so as to provide that where the time-limit for amending any order or filing of rectification application under sub-section (6B) of the said section expires on or after the 1st February, 2021, but before the 1st February, 2022, such time-limit shall be extended to 30th September, 2023.

This amendment will take effect retrospectively from 1st February, 2021.

Clause 96 of the Bill seeks to amend the section 245MA of the Income-tax Act, relating to Dispute Resolution Committee.

It is proposed to insert a second proviso in sub-section (4) of the said section so as

to provide that the Central Government may amend any direction issued under subsection (4) of that section on or before 31st March, 2023, by notification in the Official Gazette.

This amendment will take effect from 1st April, 2023.

Clause 97 of the Bill seeks to amend the section 245R of the Income-tax Act relating to procedure on receipt of application.

It is proposed to insert a new proviso in sub-section (10) of the said section so as to provide that the Central Government may amend any direction issued under sub-section (10) of that section on or before 31st March, 2023, by notification in the Official Gazette.

This amendment will take effect from 1st April, 2023.

Clause 98 of the Bill seeks to amend Chapter XX of the Income-tax Act relating to appeals and revision.

It is proposed to amend the sub-heading of Chapter XX relating to appeals to enable creation and functioning of Joint Commissioner (Appeals).

It is further proposed to substitute section 246 with a new section so as to provide for appealable orders before Joint Commissioner (Appeals).

Sub-section (1) of the proposed section seeks to provide that any assessee aggrieved by any of the following orders of an Assessing Officer (below the rank of Joint Commissioner) may appeal to the Joint Commissioner (Appeals) against—

(i) (a) an order being an intimation under sub-section (1) of section 143, where the assessee objects to the making of adjustments, or any order of assessment under sub-section (3) of section 143 or section 144, where the assessee objects to the amount of income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;

(b) an order of assessment, reassessment or recomputation under section 147;

(c) an order being an intimation under sub-section (1) of section 200A;

(d) an order under section 201;

(e) an order being an intimation under sub-section (6A) of section 206C;

(f) an order under sub-section (1) of section of section 206CB;

(g) an order imposing a penalty under Chapter XXI; and

(h) an order under section 154 or section 155 amending any of the orders mentioned in clauses (a) to (g).

The proviso to the said sub-section provides that where an order referred to under this sub-section is passed by or with the approval of an income-tax authority above the rank of



Deputy Commissioner, an appeal cannot be filed against such order under this section.

Sub-section (2) provides that where any appeal filed against an order referred to in sub-section (1) is pending before the Commissioner (Appeals), the Board or an incometax authority so authorised by the Board in this regard, may transfer such appeal and any matter arising out of or connected with such appeal and which is so pending, to the Joint Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before it was so transferred.

Sub-section (3) provides that notwithstanding anything contained in sub-section (1) or sub-section (2), the Board or an income-tax authority so authorised by the Board in this regard, may transfer any appeal which is pending before a Joint Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before it was so transferred.

Sub-section (4) provides that where an appeal is transferred under the provisions of sub-section (2) and sub-section (3), the appellant shall be provided an opportunity of being reheard.

Sub-section (5) provides that for the purposes of disposal of appeal by the Joint Commissioner (Appeals), the Central Government may make a scheme, by notification in the Official Gazette, so as to dispose of appeals in an expedient manner with transparency and accountability by eliminating the interface between the Joint Commissioner (Appeals) and the appellant in the course of appellate proceedings to the extent technologically feasible and direct that any of the provisions of this Act relating to jurisdiction and procedure for disposal of appeals by Joint Commissioner (Appeals) shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification.

Sub-section (6) provides that for the purposes of sub-section (1), the Board may specify that the provisions of that sub-section shall not apply to any case or any class of cases.

It is also proposed to insert an *Explanation* to the proposed section defines "status" to mean the category under which the assessee is assessed as "individual", "Hindu undivided family" and so on.

These amendments will take effect from 1st April, 2023.

Clause 99 of the Bill seeks to amend section 249 of the Income-tax Act relating to form of appeal and limitation.

It is proposed to amend sub-section (1) of said section to insert Joint Commissioner (Appeals) within the ambit of the said section.

It is further proposed to amend sub-section (3) and proviso to sub-section (4) of said section to insert Joint Commissioner (Appeals) in the said sub-sections.

These amendments will take effect from 1st April, 2023.

Clause 100 of the Bill seeks to amend section 250 of the Income-tax Act relating to procedure in appeal.

It is proposed to amend the said section to make the provisions therein applicable to the Joint Commissioner (Appeals) by inserting a reference to the Joint Commissioner (Appeals) wherever the term the Commissioner (Appeals) occurs.

It is further proposed to substitute sub-section (6A) of the said section so as to provide that in every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (1) or transferred to him under sub-section (2) or sub-section (3) of section 246 or filed before him under sub-section (1) of section 246A, as the case may be.

These amendments will take effect from 1st April, 2023.

It is also proposed to insert a second proviso in sub-section (6C) of the said section so as to provide that the Central Government may amend any direction issued under subsection (6C) of that section on or before 31st March, 2022, by notification in the Official Gazette.

This amendment will take effect retrospectively from 1st April, 2022.

Clause 101 of the Bill seeks to amend section 251 of the Income-tax Act relating to powers of the Commissioner (Appeals).

It is proposed to substitute the marginal heading of the said section to include the Joint Commissioner (Appeals) also in the said heading.

It is further proposed to insert a new sub-section (1A) of the said section so as to provide that in disposing of an appeal, the Joint Commissioner (Appeals) shall have powers to confirm, reduce, enhance or annul the assessment in an appeal against an order of assessment, confirm or cancel or vary an order so as either to enhance or to reduce the penalty in an appeal against an order imposing a penalty, and in any other case, to pass such orders in the appeal as he thinks fit.

It is also proposed to amend sub-section (2) and the *Explanation* to that section to make the provisions therein applicable to the Joint Commissioner (Appeals) by inserting a reference to the Joint Commissioner (Appeals) wherever the term "Commissioner (Appeals)" occurs.

These amendments will take effect from 1st April, 2023.

Clause 102 of the Bill seeks to amend section 253 of the Income-tax Act relating to appeals to the Appellate Tribunal.

Sub-section (1) of the said section details the types of orders passed under various sections of the Income-tax Act against which an aggrieved assessee may appeal to the Appellate Tribunal. It is proposed to amend clause (a) of the said sub-section to provide that penalty orders passed by Commissioner (Appeals) under the sections 271AAB,



271AAC and 271AAD shall also be appealable to the Appellate Tribunal.

It is proposed to amend sub-section (1) of the said section by inserting a new sub-clause (aa) so as to provide that an order passed by a Joint Commissiopner (Appeals) under section 154, section 250, section 270A, section 271, section 271A, section 271AAC, section 271AAD or section 271J shall be appealable before the Appellate Tribunal.

It is further proposed to amend clause (c) of the said sub-section to provide that an order passed under section 263 by a Principal Chief Commissioner or Chief Commissioner or an order passed under section 154 amending any such order shall also be appealable to the Appellate Tribunal.

It is also proposed to amend sub-section (2) of the said section to make the provisions therein applicable to the Joint Commissioner (Appeals) by substituting "Commissioner (Appeals)" with "Joint Commissioner (Appeals) or Commissioner (Appeals)".

It is also proposed to amend sub-section (4) of the said section to enable filing of memorandum of cross-objections in all classes of cases against which appeal can be made to the Appellate Tribunal.

These amendments will take effect from 1st April, 2023.

Clause 103 of the Bill seeks to amend section 264 of the Income-tax Act relating to revision of other orders.

It is proposed to consequentially amend sub-section (4) of the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 104 of the Bill seeks to amend section 267 of the Income-tax Act relating to amendment of assessment on appeal.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 105 of the Bill seeks to amend the section 269SSof the Income-tax Act relating to mode of taking or accepting certain loans, deposits and specified sum.

It is proposed to insert a third proviso in the said section so as to provide that in case where a deposit is accepted by a primary agricultural credit society or a primary cooperative agricultural and rural development bank from its member or a loan is taken from a primary agricultural credit society or a primary cooperative agricultural and rural development bank by its member, the limit of twenty thousand rupees shall be increased to two lakh rupees.



It is further proposed to substitute the clause (ii) of *Explanation* to the said section so as to provide that "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in *Explanation* to sub-section (4) of section 80P.

This amendment will take effect from 1st April, 2023.

Clause 106 of the Bill seeks to amend the section 269Tof the Income-tax Act relating to mode of repayment of certain loans or deposits.

It is proposed to insert a third proviso in the said section so as to provide that in case where a deposit is paid by a primary agricultural credit society or a primary cooperative agricultural and rural development bank to its member or a loan is repaid to a primary agricultural credit society or a primary cooperative agricultural and rural development bank by its member, the limit of twenty thousand rupees shall be increased to two lakh rupees.

It is further proposed to substitute clause (ii) to *Explanation* to the said section so as to provide that "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in *Explanation* to sub-section (4) of section 80P.

This amendment will take effect from 1st April, 2023.

Clause 107 of the Bill seeks to amend section 270A of the Income-tax Act relating to penalty for under-reporting and misreporting of income.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 108 of the Bill seeks to amend section 270AA of the Income-tax Act relating to immunity from imposition of penalty, etc.

It is proposed to consequentially amend sub-section (6) of the said section by giving reference to the appeal filed under section 246 before the Joint Commissioner (Appeals) to make it applicable under the provisions of the said sub-section.

This amendment will take effect from 1st April, 2023.

Clause 109 of the Bill seeks to amend section 271 of the Income-tax Act relating to failure to furnish returns, comply with notices, concealment of income, etc.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.



Clause 110 of the Bill seeks to amend section 271A of the Income-tax Act relating to failure to keep, maintain or retain books of account, documents, etc.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 111 of the Bill seeks to amend section 271AAC of the Income-tax Act relating to penalty in respect of certain income.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 112 of the Bill seeks to amend section 271AAD of the Income-tax Act relating to penalty for false entry, etc., in books of account.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 113 of the Bill seeks to amend the section 271C of the Income-tax Act relating to penalty for failure to deduct tax at source.

It is proposed to amend clause (b) of sub-section (1) of said section so as to provide that a person shall be liable to pay penalty under that section for failure to ensure payment, in addition to failure of payment, of whole or any part of tax as required under the provisions.

It is further proposed to amend the said clause to provide that a person shall be liable to pay, as penalty, a sum equal to the amount of tax which such person failed to ensure payment of.

These amendments will take effect from 1st April, 2023.

It is also proposed to amend the said clause to give reference of sub-section (2) of section 194BA.

This amendment will take effect from 1st July, 2023.

It is also proposed to amend the said clause to give reference of the first proviso to sub-section (1) of section 194R and the proviso to sub-section (1) of section 194S therein.



This amendment will take effect from 1st April, 2023.

Clause 114 of the Bill seeks to amend the section 271FAA of the Income-tax Act relating to penalty for furnishing inaccurate statement of financial transaction or reportable account.

The said section provides for imposition of penalty of fifty thousand rupees on a person for furnishing inaccurate information in the statement of financial transaction or reportable account.

It is proposed to amend the said section to provide that the income-tax authority imposing penalty under the said section shall be the same as the income tax authority prescribed under sub-section (1) of section 285BA.

It is further proposed to insert a new sub-section (2) in the said section to provide that where in the case of a person, referred to in clause (k) of sub-section (1) of section 285BA, who is required to furnish a statement under that section (herein referred to as reporting financial institution) provides inaccurate information in the statement and the inaccuracy in such statement is due to false or inaccurate information furnished by the holder or holders of the relevant reportable account or accounts, the income-tax authority prescribed under sub-section (1) of section 285BA, shall direct that the reporting financial institution shall, in addition to the penalty under sub-section (1), if any, paya sum of five thousand rupees for every inaccurate reportable account and the reporting financial institution shall be entitled to recover the sum so paid on behalf of such reportable account holder, or to retain out of any moneys that may be in its possession, or may come to it from every such reportable account holder, an amount equal to the sum so paid.

This amendment will take effect from 1st April, 2023.

Clause 115 of the Bill seeks to amend section 271J of the Income-tax Act relating to penalty for furnishing incorrect information in reports or certificates.

It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 116 of the Bill seeks to amend the section 274 of the Income-tax Act relating to procedure.

It is proposed to insert a second proviso in sub-section (2B) of the said section so as to provide that the Central Government may amend any direction issued under sub-section (2B) of that section on or before 31st March, 2022, by notification in the Official Gazette.

This amendment will take effect retrospectively from 1st April, 2022.

Clause 117 of the Bill seeks to amend section 275 of the Income-tax Act relating to bar of limitation for imposing penalties.



It is proposed to consequentially amend the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 118 of the Bill seeks to amend section 276A of the Income-tax Act relating to failure to comply with the provisions of sub-sections (1) and (3) of section 178.

The said section provides for punishment for non-compliance of the provisions of subsections (1) and (3) of section 178.

It is proposed to insert a second proviso to the said section so as to provide that no proceeding shall be initiated under this section on or after 1st April, 2023.

This amendment will take effect from 1st April, 2023.

Clause 119 of the Bill seeks to amend the section 276B of the Income-tax Act relating to failure to pay tax to the credit of Central Government under Chapter XII-D or XVII-B.

It is proposed to amend clause (a) of the said section so as to make it applicable if a person fails to pay to the credit of the Central Government the tax deducted at source by him as required by or under the provisions of Chapter XVII-B.

It is further proposed to substitute clause (b) of the said section to provide that failure to pay tax or ensure payment of tax, to the credit of the Central Government as required by or under sub-section (2) of section 115-O, the proviso to section 194B, the first proviso to sub-section (1) of section 194R or the proviso to sub-section (1) of section 194S shall be eligible for initiating proceedings under the section.

These amendments will take effect from 1st April, 2023.

It is also proposed to provide in the said clause that failure to pay tax or ensure payment of tax, to the credit of Central Government as required under sub-section (2) of section 194BA shall be eligible for initiating proceedings under that section.

This amendment will take effect from 1st July, 2023.

Clause 120 of the Bill seeks to amend section 279 of the Income-tax Act relating to prosecution to be at instance of Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.

It is proposed to consequentially amend sub-section (1) of the said section to substitute the expression "Commissioner (Appeals)" with "Joint Commissioner (Appeals) or Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 121 of the Bill seeks to amend section 287 of the Income-tax Act relating to publication of information respecting assesses in certain cases.

It is proposed to consequentially amend sub-section (2) of the said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Clause 122 of the Bill seeks to amend section 295 of the Income-tax Act relating to power to make rules.

It is proposed to amend clause (eec) of sub-section (2) of the said section so as to include the words "or inventory valuation" after the word "audit".

It is further proposed to consequentially amend the clause (mm) of sub-section (2) of said section to substitute the expression "the Commissioner (Appeals)" with "the Joint Commissioner (Appeals) or the Commissioner (Appeals)".

This amendment will take effect from 1st April, 2023.

Customs

Clause 123 seeks to amend section 25 of the Customs Act by inserting a new proviso in sub-section (4A), so as to exclude certain categories of conditional exemption specified therein from the purview of the said sub-section.

Clause 124 of the Bill seeks to amend section 127C of the Customs Act by inserting a new sub-section (8A) therein to provide that an order under sub-section (5) shall be passed within nine months from the date of making application under section 127B, and if no order is passed within the said period, the settlement proceeding shall abate and the case shall be reverted back to the adjudicating authority.

Customs Tariff

Clause 125 of the Bill seeks to amend sections 9, 9A and 9C of the Customs Tariff Act so as to omit certain words therein and to clarify that the determination or review of safeguard duty or of countervailing duty or of anti-dumping duty are to be done by an authority in such manner as may be specified in the rules made under sections 8B, 9, 9A and 9B of the said Act.

Clause 126 seeks to amend the First Schedule to the Customs Tariff Act, in the manner specified in-

(a) the Second Schedule so as to revise the rates in respect of certain tariff items with effect from the 2nd day of February, 2023;

(b) the Third Schedule with a view to revise the rates in respect of certain tariff items, with effect from the date on which the Finance Bill, 2023 receives the assent of the President.

(c) the Fourth Schedule so as to revise the entries in respect of certain tariff items with effect from 1st May,2023.



Clause 127 seeks to amend the Second Schedule to the Customs Tariff Act so as to revise the entries in respect of certain tariff items in the manner specified in the Fifth Schedule with effect from 1st May,2023.

Central Goods and Services Tax

Clause 128 of the Bill seeks to amend clause (d) of sub-section (2) and clause (c) of sub-section (2A) in section 10 of the Central Goods and Services Tax Act so as to remove the restriction imposed on registered persons engaged in supplying goods through electronic commerce operators from opting to pay tax under the composition levy.

Clause 129 of the Bill seeks to amend second and third provisos to sub-section (2) of section 16 of the Central Goods and Services Tax Act to align the said sub-section with the return filing system provided in the said Act.

Clause 130 of the Bill seeks to amend *Explanation* to sub-section (3) of section 17 of the Central Goods and Services Tax Act so as to restrict availment of input tax credit in respect of certain transactions specified in clause (a) of paragraph 8 of Schedule III of the said Act, as may be provided by rules, by including the value of such transactions in the value of exempt supply.

It also seeks to amend sub-section (5) so as to provide that input tax credit shall not be available in respect of goods or services or both received by a taxable person which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.

Clause 131 of the Bill seeks to substitute, with effect from the 1st day of July, 2017, section 23 of the Central Goods and Services Tax Act relating to persons not liable for registration so as to provide overriding effect to the said section over sub-section (1) of section 22 and section 24 of the said Act.

Clause 132 of the Bill seeks to insert a new sub-section (5) in section 37 of the Central Goods and Services Tax Act so as to provide a time limit of three years upto which the details of outward supplies under sub-section (1) of the said section for a tax period can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limitfor a registered person or a class of registered persons, subject to certain conditions and restrictions.

Clause 133 of the Bill seeks to insert a new sub-section (11) in section 39 of the Central Goods and Services Tax Act so as to provide a time limit of three years upto which the return for a tax period can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.

Clause 134 of the Bill seeks to insert a new sub-section (2) in section 44 of the Central Goods and Services Tax Act so as to provide a time limit of three years upto which the annual return under sub-section (1) of the said section for a financial year can



be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.

Clause 135 of the Bill seeks to insert a new sub-section (15) in section 52 of the Central Goods and Services Tax Act so as to provide a time limit of three years upto which the statement under sub-section (4) of the said section for a month can be furnished by an electronic commerce operator. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for an operator or a class of operators, subject to certain conditions and restrictions.

Clause 136 of the Bill seeks to amend sub-section (6) of section 54 of the Central Goods and Services Tax Act by removing reference to the provisionally accepted input tax credit so as to align the same with the present scheme of availment of self-assessed input tax credit as per sub-section (1) of section 41 of the said Act.

Clause 137 of the Bill seeks to amend section 56 of the Central Goods and Services Tax Act so as to provide by rules the manner of computation of period of delay for calculation of interest on delayed refunds.

Clause 138 of the Bill seeks to insert a new sub-section (1B) in section 122 of the Central Goods and Services Tax Act so as to provide for penal provisions applicable to electronic commerce operators in case of contravention of provisions relating to supplies of goods or services made through them by unregistered persons or composition taxpayers.

Clause 139 of the Bill seeks to amend sub-section (1) of section 132 of the Central Goods and Services Tax Act so as to decriminalise offences specified in clauses (g), (j) and (k) of the said sub-section and to increase the monetary threshold from one hundred lakh rupees to two hundred lakh rupees for launching prosecution for the offences under the said Act, except for the offences related to issuance of invoices without supply of goods or services or both.

Clause 140 of the Bill seeks to amend first proviso to sub-section (1) of section 138 of the Central Goods and Services Tax Act so as to exclude the persons involved in offences relating to issuance of invoices without supply of goods or services or both from the option of compounding of the offences under the said Act.

It further seeks to amend sub-section (2) so as to rationalise the amount for compounding of various offences by reducing the minimum as well as maximum amount for compounding.

Clause 141 of the Bill seeks to insert a new section 158A in the Central Goods and Services Tax Act so as to provide for the manner and conditions for sharing of the information furnished by the registered person in his application for registration or in his return filed or in his statement of outward supplies, or the details uploaded by him for generation of electronic invoice or E-way bill or any other details, as may be provided by rules, on the common portal with such other systems, as may be notified.

Clause 142 of the Bill seeks to amend Schedule III of the Central Goods and Services Tax Act to give retrospective applicability to paragraphs 7 and 8 and the *Explanation* 2 to the said Schedule with effect from the 1st day of July, 2017.



Integrated Goods and Services Tax

Clause 143 of the Bill seeks to amend clause (16) of section 2 of the Integrated Goods and Services Tax Act, by omitting certain words therein, so as to restrict the meaning of the term "non-taxable online recipient" to mean any unregistered person receiving online information and database access or retrieval services located in the taxable territory. It further seeks to clarify that the persons registered solely in terms of clause (vi) of section 24 of the Central Goods and Services Tax Act shall be treated as unregistered person for the purpose of the said clause.

It also proposes to amend clause (17) of the said section by removing certain words therein so as to remove the condition of "essentially automated" and "involving minimal human intervention" from the said definition.

Clause 144 of the Bill seeks to omit the proviso to sub-section (8) of section 12 of the Integrated Goods and Services Tax Act so as to remove the confusion regarding availment of input tax credit and other matters.

Miscellaneous

Clauses 145 and 146 seek to amend the Government Savings Promotion Act, 1873.

It is proposed to substitute sub-section (4) of section 4A of the said Act to make a provision for payment of eligible balance to the legal heir in case of death of the depositor without nomination. It is, *inter alia*, proposed to include legal heir certificate also to be a valid proof for payment of eligible balance to the person legally entitled. This is to simplify and facilitate the process of payment of claim where no nomination had been made by the depositor in the account exceeding such balance as may be provided in the rules.

It is further proposed to consequentially substitute clause (i) of sub-section (2) of section 15 of the said Act.

It is also proposed to amend the Schedule to incorporate new Savings Schemes notified on or after 12th December, 2019.

Clauses 147 seek to amend the Indian Stamp Act, 1899.

It is proposed to amend the division D of article 47 of Schedule I of the said Act so as to also exempt policies of life insurance issued under the Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) from the application of stamp duty.

Clause 148 of the Bill seeks to amend section 18A of the Securities Contracts (Regulation) Act, 1956 relating to contracts in derivatives.

It is proposed to insert a new clause (ba) in the said section so as to provide that the contract in derivatives issued by a Foreign Portfolio Investor in a International Financial Service Centre regulated by the International Financial Service Centres Authority shall also be legal and valid contracts and to define the expression "Foreign Portfolio Investor".



Clause 149 of the Bill seeks to substitute a new section for section 19 of the Central Sales Tax Act so as to declare the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act as the Appellate Authority for settlement of inter-State disputes falling under sections 6A and 9.

Clause 150 of the Bill seeks to omit section 24 of the Central Sales Tax Act in view of the abolition of Authority for Advance Rulings.

Clause 151 of the Bill seeks to amend section 25 of the Central Sales Tax Act so as to insert a new sub-section (3) therein to provide for transfer of pending proceedings before the erstwhile Authority for Advance Rulings to the Authority referred to in section 19.

Clause 152 of the Bill seeks to amend sections 2 and 46 of the Prohibition of *Benami* Property Transactions Act, 1988.

Clause (18) of section 2 provides the definition of High Court.

It is proposed to amend the said clause to provide that where the aggrieved party does not ordinarily reside or carry on business or personally work for gain within the jurisdiction of any High Court; and where the Government being the aggrieved party, any of the respondents do not ordinarily reside or carry on business or personally work for gain within the jurisdiction of any High Court, the High Court shall be the High Court within the jurisdiction of which, the office of the Initiating Officer is located.

It is further proposed to amend sub-sections (1) and (1A) of section 46 to provide that the aggrieved persons including the Initiating Officer shall file appeal against the order of the Adjudicating Authority within a period of forty-five days from the date on which the order was received by the Initiating Officer or by such person, instead of forty-five days from the date of the order.

These amendments will take effect from 1st April, 2023.

Clause 153 seeks to amend the Seventh Schedule to the Finance Act, 2001, in the manner specified in the Sixth Schedule so as to revise the rates in respect of certain tariff items with effect from the 2nd February, 2023.

Clause 154 seeks to amend the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002.

Section 8 of the said provides for Administrator to vacate office.

Sub-section (1) of the said section, *inter alia*, provides that the Administrator shall, immediately on redemption of all the schemes of the specified undertaking and the payment of entire amount to investors shall vacate his office.

It is proposed to amend the said sub-section so as to provide that the Administrator shall, immediately on redemption of all the schemes of the specified undertaking and the payment of entire amount to investors or from such date as may be notified by the Central Government in the Official Gazette, whichever is earlier, vacate his office.



Section 13 of the Act pertains to tax exemption or benefit to continue to have effect.

Sub-section (1) of the said section provides that notwithstanding anything contained in the Income-tax Act or any other enactment for the time being in force relating to tax or income, profits or gains, no income-tax or any other tax shall be payable by the Administrator in relation to the specified undertaking for the period beginning on the appointed day and ending on 31st March, 2023, in respect of any income, profits or gains derived, or any amount received in relation to the specified undertaking.

It is proposed to amend the said sub-section (1) so as to extend tax exemption to specified undertaking from 31st March, 2023 to 30th September, 2023.

These amendments will take effect from the 1st April, 2023.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The provisions of the Bill, *inter alia*, empower the Central Government to issue notifications and the Board to make rules for various purposes as specified therein.

Clause 10 of the Bill seeks to amend section 17 of the Income-tax Act relating to "salary", "perquisite" and "profits in lieu of salary" defined. Clause (2) of the said section empowers the Board to make rules to provide for the manner of computation of the value of accommodation provided by the employer to the employee.

Clause 12 of the Bill seeks to amend section 35D of the Income-tax Actrelating to amortisation of certain preliminary expenses.

Clause (a) of sub-section (2) empowers the Board to make rules to provide for the form and manner and the period within which the assessee shall furnish statement of expenditure to the income-tax authority.

Clause 32 of the Bill seeks to amend section 56 of the Income-tax Act relating toincome from other sources.

Clause (xiii) of sub-section (2) of the said section empowers the Board to make rules for the manner of computation of the sum received which exceeds the aggregate of the premium paid in a life insurance policy which shall be chargeable to income-tax under the head 'Income from other sources'.

Clause 50 of the Bill seeks to amend section 115BAC of the Income-tax Act relating to tax on income of individuals and Hindu undivided family.

Second proviso to sub-section (3) of the said section empowers the Board to make rules to provide for the manner of corresponding adjustment to the written down value of block of assets.

Sub-section (6) of the said section, empowers the Board to make rules for opting out of sub-section (1A) for the purpose of computation of tax on total income. It further empowers the Board to make rules to provide for the manner of exercise of the option.

Clause 52 of the Bill seeks to insert a new section 115BAE of the Income-tax Act relating to tax on income of certain new manufacturing co-operative societies.

(1) Sub-clause (iii) of clause (c) of sub-section (2) of the said section empowers the Board to make rules to prescribe the manner of claiming depreciation under clause (iia) of sub-section (1) of section 32.

(2) Sub-section (5) of the said section empowers the Board to make rules for the manner of exercising the option to file return.

Clause 54 seeks to insert a new section 115BBJ in the Income-tax Act relating to tax on winnings from online games.

The proposed amendment seeks to empower the Board to make rules to provide the manner of computation of the net winnings from online game during the previous year.

Clause 63 of the Bill seeks to amend section 132 of the Income-tax Act relating to search and seizure.

Sub-section (2) of the said section empowers the Board to make rules to provide the procedure for approval of any person or entity, for providing assistance to the authorised officer for all or any action under sub-section (1) or (1A) of section 132.

Clause (iii) of sub-section (9D) empowers the Board to make rules to provide procedure for approval for making reference to any other person or entity or any valuer registered by or under any law for the time being in force, for the purposes of search or seizure. It is further empowers the Board to make rules to provide for the manner of estimation of the fair market value of the property, for the purposes of search or seizure.

Clause 74 of the Bill empowers the Board to make rules to provide the form of application to be made by the assessee under sub-section (20) of section 155.

Clause 83 of the Bill seeks to insert a new section 194BA in the Income-tax Actrelating to winnings from online game.

Sub-section (1) of the proposed section seeks to empower the Board to provide for the manner of computation of deduction of income-tax on the net winnings from online games while paying income to any person. It further empowers the Board to make rules to provide for the manner of computation to deduct the income-tax at the time of withdrawal of the net winnings.

Indirect-tax

Clause 130 of the Bill seeks to amend the *Explanation* in sub-section (3) of section 17 of the Central Goods and Services Tax Act which clarifies that the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III except certain activities or transactions specified therein. Clause (ii) of the said *Explanation* empowers the Government to specify by rules the value of such activities or transactions in respect of clause (a) of paragraph 8 of Schedule III which are so excepted.

Clause 137 of the Bill seeks to amend section 56 of the Central Goods and Services Tax Act by substituting certain words therein which empowers the Government to provide



by rules the manner of computing the interest in respect of refund payable for the period of delay beyond sixty days from the date of receipt of application till the date of refund, subject to the conditions and restrictions specified therein.

Clause 141 of the Bill seeks to insert a new section 158A in the Central Goods and Services Tax Act relating to consent based sharing of information furnished by taxable person. Sub-section (1) of the said section empowers the Government to provide by rules the details to be shared and the manner in which and the conditions subject to which the details may be shared by the common portal with such other systems notified by the Government.

Sub-section (2) of the said section empowers the Government to provide by rules the form and manner in which the consent of the supplier and the recipient specified therein shall be obtained.

Miscellaneous

Clauses 145 to 146 seek to amend the Government Savings Promotion Act, 1873.

Sub-section (4) of section 4A empowers the Central Government to make rules to provide for payment of the exceeding balance where no nomination had been made by the depositor.

2. The matters in respect of which rules may be made or notifications or order may be issued in accordance with the provisions of the Bill are matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The delegation of legislative power is, therefore, of a normal character.

UTPAL KUMAR SINGH Secretary-General 204





सी.जी.-डी.एल.-अ.-15032023-244417 CG-DL-E-15032023-244417

असाधारण EXTRAORDINARY भाग II — खण्ड 2 PART II — Section 2 प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं॰2]नई दिल्ली, बुधवार, मार्च 15, 2023/ फाल्गुन 24, 1944 (शक)No. 2]NEW DELHI, WEDNESDAY, MARCH 15, 2023/Phalguna 24, 1944 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 15th March, 2023:-

Bill No. 62 of 2023

A Bill to empower the Commander-in-Chief or the Officer-in-Command of Inter-services Organisations in respect of service personnel who are subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957, who are serving under or attached to his command, for the maintenance of discipline and proper discharge of their duties, and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:----

CHAPTERI

PRELIMINARY

1. (1) This Act may be called the Inter-services Organisations (Command, Control and Discipline) Act, 2023.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Application of Act.	2. The provisions of this Act shall apply to all persons who are subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957, and to persons of such other forces as the Central Government may specify, by notification, under section 4, who are serving in or attached to an Inter-services Organisation.	45 of 1950. 46 of 1950. 62 of 1957.
Definitions.	3. (1) In this Act, unless the context otherwise requires,—	
	(a) "Air Officer" means any officer of the Air Force above the rank of group captain;	
	(b) "Chief of Defence Staff" means an officer of the regular Army, or the Indian Navy, or the Air Force, as the case may be, appointed as such by the Central Government;	
	(c) "Commander-in-Chief" means a General Officer of the regular Army, or a Flag Officer of the Indian Navy, or an Air Officer of the Air Force, appointed as Commander-in-Chief of a Joint Services Command, and in his absence, the officer on whom the command devolves;	
	(d) "Commanding Officer" means the officer in actual command of the unit, ship or establishment and includes an officer appointed as such by the Commander-in-Chief or the Officer-in-Command, as the case may be, of an Inter-services Organisation;	
	(e) "Flag Officer" means an officer of the rank of Admiral of the Fleet, Admiral, Vice-Admiral or Rear-Admiral;	
	(<i>f</i>) "General Officer" means an officer of the regular Army above the rank of Brigadier;	
	(g) "Inter-services Organisation" means a body of troops including a Joint Services Command consisting of persons, subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957 or any two of the said Acts;	45 of 1950. 46 of 1950. 62 of 1957.
	(h) "notification" means a notification published in the Official Gazette;	02 01 1957.
	(<i>i</i>) "officer", in relation to an Inter-services Organisation, means an officer as defined in clause (<i>xxiii</i>) of section 4 of the Air Force Act, 1950, or clause (<i>xviii</i>) of section 3 of the Army Act, 1950, or clause (<i>16</i>) of section 3 of the Navy Act, 1957, as the case may be;	45 of 1950. 46 of 1950. 62 of 1957.
	(<i>j</i>) "Officer-in-Command" of an Inter-services Organisation means either a General Officer of the regular Army, or a Flag Officer of the Indian Navy, or an Air Officer of the Air Force, appointed as the Officer-in-Command of an Inter-services Organisation, other than Joint Services Command, and in his absence, the officer on whom the command devolves;	
	(k) "regulations" means the regulations made under the respective Service Acts;	
	(<i>l</i>) "rules" means the rules made under this Act and under the respective Service Acts, as the case may be;	
	(<i>m</i>) "Service Acts" means the Air Force Act, 1950, or the Army Act, 1950, or the Navy Act, 1957 or any two of the said Acts or all the said Acts; and	45 of 1950. 46 of 1950. 62 of 1957.
	(n) "service personnel" means persons who are subject to any of the Service Acts.	
	(2) Words and expressions used herein and not defined but defined in the Air Force Act, 1950, or the Army Act, 1950, or the Navy Act, 1957 shall have the meanings, respectively, assigned to them under the said Acts.	45 of 1950. 46 of 1950. 62 of 1957.



[PART II—

CHAPTER II

SPECIAL PROVISION FOR CERTAIN FORCES

4. (1) The Central Government may, by notification, specify any force or any part thereof, raised and maintained in India under the authority of the said Government, to which all or any of the provisions of this Act shall, with or without modifications, apply and accordingly all the officers referred to in clause (i) of sub-section (1) of section 3 shall be deemed to be officers within the meaning of the respective Acts relating to the said forces.

(2) Upon issuance of a notification under sub-section (1), the authority to exercise all the disciplinary and administrative powers under the respective Acts governing such force or any part thereof including the powers conferred by warrants or commissions issued under such Acts governing that force or any part thereof, shall vest in the Commander-in-Chief or the Officer-in-Command, as the case may be, of the Inter-services Organisation.

(3) Where any of the provisions of this Act applies to a force or any part thereof as referred to in sub-section (2), the Central Government may, by notification, direct that by what authority or which officer, the jurisdiction, powers or duties incidental to the operation of the provisions of this Act shall be exercised or performed in respect of that force or any part thereof.

CHAPTER III

CONSTITUTION OF INTER-SERVICES ORGANISATION AND ITS OFFICERS

5. (1) The Central Government may, by notification, constitute an Inter-services Organisation, which may include a Joint Services Command, comprising of units or service personnel who are subject to any of the Service Acts, as may be placed under the command of the Commander-in-Chief or, as the case may be, the Officer-in-Command.

(2) The Central Government may, by an order published in the Official Gazette, direct that any power exercisable by the Commander-in-Chief or, as the case may be, the Officer-in-Command may also be exercisable by any other officer specially empowered in this behalf by the said Government.

6. (1) Notwithstanding anything contained in this Act,—

(*a*) the Inter-services Organisations constituted by the Central Government and functioning as such immediately before the date of commencement of this Act, shall be deemed to have been constituted under the provisions of this Act;

(b) the Commander-in-Chief or, as the case may be, the Officer-in-Command of an Inter-services Organisation, who has been appointed and functioning as such immediately before the date of commencement of this Act, shall be deemed to have been appointed under the provisions of this Act.

(2) Nothing contained in this Act shall render invalid any action taken or acts performed, immediately before the commencement of this Act, by the Inter-services Organisation, or by the Commander-in-Chief or by the Officer-in-Command, as the case may be, of an Inter-services Organisation, while functioning as such under any law applicable at that time.

7. (1) The Commander-in-Chief or, as the case may be, Officer-in-Command of an Inter-services Organisation, shall be the head of such Inter-services Organisation and shall exercise command and control over the personnel serving in or attached to that Inter-services Organisation, for the purpose of maintenance of discipline and proper discharge of their Command.

Existing Inter-services Organisations and Commanderin-Chief or Officer-in-Command to continue.

Constitution of Inter-

Organisation

services

or Joint Services

Command.

Special provision for certain forces under Central Government.

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[PART II—

(2) For the purposes of sub-section (1), the Commander-in-Chief or, as the case may be, the Officer-in-Command of an Inter-services Organisation shall be competent to exercise all the disciplinary and administrative powers vested in and exercised by-

(a) the General Officer Commanding the Army;

(b) the Flag Officer Commanding-in-Chief of a Naval Command;

(c) the Air Officer Commanding-in-Chief of an Air Command;

(d) any other officer or authority specified in the Service Acts or in the rules and regulations made thereunder, including the powers conferred by warrants or commissions issued under the provisions of such Service Acts; and

(e) any other officer or authority as may be specified in the notification issued under section 4.

8. The Commanding Officer of an Inter-services Organisation shall, in addition to having command over any unit, ship or establishment, also perform such duties as may be assigned to him in respect of such Inter-services Organisation by its Commander-in-Chief or, as the case may be, the Officer-in-Command and shall be empowered to initiate all disciplinary or administrative actions over the personnel appointed, deputed, posted or attached to that Inter-services Organisation.

9. The superintendence of the Inter-services Organisation shall vest in the Central Government, which shall have the power to issue directions to each of such organisations, on any matters concerning national security or general administration, if it considers necessary and expedient so to do in the public interest.

10. Notwithstanding anything contained in the Service Acts, the Central Government may, by notification, declare that any service personnel or class of service personnel to whom the Service Acts apply shall, with reference to any Inter-services Organisation in which he or they may be serving in or attached to or with reference to any provision of this Act, be deemed to be on active service within the meaning of this Act and the Service Acts.

CHAPTER IV

MISCELLANEOUS

Power to make rules.	11. The Central Government may make rules for the purposes of carrying out the provisions of this Act.	
Overriding effect of this Act.	12. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.	
Protection of action taken in good faith.	13. No suit, prosecution or any other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.	
Power to remove difficulties.	14. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty:	
	Provided that no such order shall be made under this section after the expiry of a period of three years from the commencement of this Act.	
	(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.	
Laying of rules before Parliament.	15. Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive	

Commanding Officer.

Superintendence of Central Government.

Power to declare persons to be on active service.

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SEC. 2]

sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

STATEMENT OF OBJECTS AND REASONS

Presently, the service personnel of Air Force, Army and Navy are governed by the provisions of the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957 (the Service Acts). Only officers of the respective services are empowered to exercise disciplinary powers over the service personnel under the respective Service Acts. This has a direct impact on command, control and discipline of Inter-services Organisations like Andaman and Nicobar Command or Defence Space Agency, and joint training establishment like National Defence Academy or National Defence College, as the Commander-in-Chief or Officer-in-Command of such Inter-services Organisations are not empowered to exercise disciplinary or administrative powers over the personnel belonging to other services.

2. As a consequence, the personnel serving in Inter-services Organisations need to be reverted to their parent Service units for any disciplinary or administrative action. This is not only time consuming, but also has financial implications relating to movement of the personnel. The problem becomes more cumbersome when the disciplinary or administrative proceedings arise from the same set of facts and circumstances but involves personnel belonging to different services. As a result, multiple sets of proceedings under the respective Service Acts are required to be initiated, which impedes expeditious disposal of cases, thereby affecting the standard of discipline.

3. Accordingly, a need arises to empower the Commander-in-Chief and Officer-in-Command of the Inter-services Organisations to exercise control over the service personnel serving under or attached under their command, for maintenance of discipline and proper discharge of their duties, without disturbing the unique service conditions or amending the Service Acts.

4. The proposed Bill will essentially be an enabling legislation, which empowers the Heads of the Inter-services Organisations to exercise effective command, control and discipline on all personnel of regular Air Force, Army and Navy and to persons of other forces as notified by the Central Government, who are serving in or attached to an Inter-services Organisation, without amending the respective Acts.

5. The salient features of the Inter-services Organisations (Command, Control and Discipline) Bill, 2023, *inter alia*, are as follows:—

(*i*) to empower the Central Government to constitute Inter-services Organisation, by notification, which may include a Joint Services Command, comprising of units or service personnel subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957, as may be placed under the command of the Commander-in-Chief or the Officer-in-Command;

(*ii*) to empower the Commander-in-Chief, Officer-in-Command or any other officer, specially empowered in this behalf by the Central Government, with all the disciplinary and administrative powers in respect of personnel serving in or attached to their Inter-services Organisations, irrespective of the Service to which they belong, for the maintenance of discipline and proper discharge of their duties;

(*iii*) to provide that the service personnel shall continue to be governed by their respective Service Acts for the purposes of disciplinary or administrative action, if any, when serving in or attached to an Inter-services Organisation;

(*iv*) to provide that the Inter-services Organisations, which were constituted by the Central Government and functioning as such immediately before the date of commencement of the proposed legislation, shall be deemed to have been constituted under the provisions of the proposed legislation;

(v) to provide that the Commander-in-Chief or the Officer-in-Command of an Inter-services Organisation, who was appointed and functioning as such immediately



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before the date of commencement of the proposed legislation, shall be deemed to have been appointed under the provisions of the proposed legislation;

(*vi*) to pave way for various other tangible benefits such as expeditious disposal of cases, saving of time and public money by avoiding multiple proceedings and greater integration and jointmanship amongst Armed Forces personnel;

(*vii*) to provide for overriding effect over anything inconsistent contained in other law for the time being in force or in any instrument having effect by virtue of any other law other than the proposed legislation.

The Bill seeks to achieve the above objectives.

New Delhi; *The 3rd March*, 2023. RAJNATH SINGH.

FINANCIAL MEMORANDUM

The Inter-services Organisations (Command, Control and Discipline) Bill, 2023 seeks to empower the Commander-in-Chief or the Officer-in-Command or any other officer, specially empowered in this behalf by the Central Government, with all the disciplinary and administrative powers in respect of service personnel who are subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957 and to persons of other forces as notified by the Central Government, serving under or attached to his command in an Inter-services Organisation, for the maintenance of discipline and proper discharge of their duties, and for the matters connected therewith or incidental thereto.

The said Bill is essentially an enabling legislation, which empowers the Heads of the Inter-services Organisations to exercise effective command, control and discipline on all personnel serving in or attached to these Organisations and does not involve any additional financial implication.




MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 11 of the Bill empowers the Central Government to make rules for the purpose of carrying out the provisions of the proposed legislation.

The matters in respect of which rules may be made are matters of procedure and administrative detail, and as such, it is not practicable to provide for them in the proposed Bill itself. The delegation of legislative power is, therefore, of a normal character.

UTPAL KUMAR SINGH, Secretary-General.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002 AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

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REGISTERED NO. DL-(N)04/0007/2003-23



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The Gazette of India

सी.जी.-डी.एल.-अ.-24032023-244659 CG-DL-E-24032023-244659

> असाधारण EXTRAORDINARY भाग II — खण्ड 2 PART II — Section 2

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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 नई दिल्ली, बृहस्पतिवार, मार्च 23, 2023/चैत्र 2, 1945 (शक)

 No.
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 NEW DELHI, THURSDAY, MARCH 23, 2023/CHAITRA 2, 1945 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 23rd March, 2023:-

BILL NO. 64 OF 2023

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:----

1. This Act may be called the Appropriation Act, 2023.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred forty-four lakh twenty-seven thousand one hundred forty-eight crore and sixteen lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2023-24 in respect of the services specified in column 2 of the Schedule.

Short title.

Issue of Rs. 14427148,16,00,000 out of the Consolidated Fund of India for the financial year 2023-24.



Appropriation.

Construction of references to Ministries or Departments in the Schedule. **3.** The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

4. Reference to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th September, 2021 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.



THE SCHEDULE

(See sections 2, 3 and 4)

1	2		3		
No.	Services and purposes			Sums not exceeding	
of Vote			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare	Revenue Capital	115489,37,00,000 42,42,00,000		115489,37,00,000 42,42,00,000
2	Department of Agricultural Research and Education	Revenue Capital	9493,59,00,000 10,41,00,000		9493,59,00,000 10,41,00,000
3	Atomic Energy	Revenue Capital	17478,46,00,000 17783,03,00,000	1,00,00,000	17479,46,00,000 17783,03,00,000
4	Ministry of Ayush	Revenue Capital	3641,56,00,000 5,94,00,000		3641,56,00,000 5,94,00,000
5	Department of Chemicals and Petrochemicals	Revenue Capital	172,55,00,000 90,00,000		172,55,00,000 90,00,000
6	Department of Fertilisers	Revenue Capital	179125,79,00,000 2,69,00,000		179125,79,00,000 2,69,00,000
7	Department of Pharmaceuticals	Revenue	3158,87,00,000		3158,87,00,000
8	Ministry of Civil Aviation	Capital Revenue	1,19,00,000 3026,70,00,000		1,19,00,000 3026,70,00,000
9	Minimum of Coul	Capital	86,66,00,000		86,66,00,000
9	Ministry of Coal	Revenue Capital	640,77,00,000 1,55,00,000		640,77,00,000 1,55,00,000
10	Department of Commerce	Revenue Capital	5215,93,00,000 38,15,00,000	50,00,000 	5216,43,00,000 38,15,00,000
11	Department for Promotion of Industry and Internal Trade	Revenue Capital	6548,93,00,000 1651,70,00,000		6548,93,00,000 1651,70,00,000
12	Department of Posts	Revenue Capital	39155,26,00,000 1396,95,00,000	1,17,00,000 	39156,43,00,000 1396,95,00,000
13	Department of Telecommunications	Revenue Capital	41461,43,00,000 66691,82,00,000		41461,43,00,000 66691,82,00,000
14	Department of Consumer Affairs	Revenue Capital	259,59,00,000 28,07,00,000		259,59,00,000 28,07,00,000
15	Department of Food and Public Distribution	Revenue Capital	205363,57,00,000 25150,37,00,000		205363,57,00,000 25150,37,00,000
16	Ministry of Cooperation	Revenue Capital	1149,38,00,000 1,00,00,000		1149,38,00,000 1,00,00,000
17	Ministry of Corporate Affairs	Revenue Capital	734,19,00,000 42,00,00,000		734,19,00,000 42,00,000
18	Ministry of Culture	Revenue Capital	3114,25,00,000 285,40,00,000		3114,25,00,000 285,40,00,000
19	Ministry of Defence (Civil)	Revenue Capital	37068,72,00,000 8829,79,00,000	99,00,000 20,00,00,000	37069,71,00,000 8849,79,00,000
20	Defence Services (Revenue)	Revenue	276931,99,00,000	101,62,00,000	277033,61,00,000
21	Capital Outlay on Defence Services	Capital	162484,58,00,000	115,42,00,000	162600,00,00,000
22	Defence Pensions	Revenue	138203,12,00,000	1,88,00,000	138205,00,00,000
23	Ministry of Development of North Eastern Region	Revenue Capital	1798,75,00,000 4093,25,00,000		1798,75,00,000 4093,25,00,000
24	Ministry of Earth Sciences	Revenue Capital	2650,57,00,000 673,81,00,000		2650,57,00,000 673,81,00,000
25	Department of School Education and Literacy	-	104804,30,00,000 55,00,000		104804,30,00,000 55,00,000
26	Department of Higher Education	Revenue Capital	50082,10,00,000 12,52,00,000		50082,10,00,000 12,52,00,000
27	Ministry of Electronics and Information Technology	Revenue Capital	16180,36,00,000 368,68,00,000		16180,36,00,000 368,68,00,000
28	Ministry of Environment, Forests and Climate Change	Revenue Capital	3576,27,00,000 145,38,00,000		3576,27,00,000 145,38,00,000



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1	2		3		
No.	Services and purposes		Sums not exceeding		
of Vote			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
29	Ministry of External Affairs	Revenue Capital	16534,76,00,000 1520,21,00,000	3,00,000	16534,79,00,000 1520,21,00,000
30	Department of Economic Affairs	Revenue Capital	6909,09,00,000 8227,45,00,000		6909,09,00,000 8227,45,00,000
31	Department of Expenditure	Revenue Capital	389,26,00,000 128,08,00,000		389,26,00,000 128,08,00,000
32	Department of Financial Services	Revenue Capital	1112,35,00,000 262,31,00,000		1112,35,00,000 262,31,00,000
33	Department of Public Enterprises	Revenue Capital	32,15,00,000 90,00,000		32,15,00,000 90,00,000
34	Department of Investment and Public Asset Management (DIPAM)	Revenue Capital	93,46,00,000 1,46,00,000		93,46,00,000 1,46,00,000
35	Department of Revenue	Revenue Capital	189707,53,00,000 119,84,00,000		189707,53,00,000 119,84,00,000
36	Direct Taxes	Revenue Capital	8282,87,00,000 1610,00,00,000		8282,87,00,000 1610,00,00,000
37	Indirect Taxes	Revenue Capital	36305,58,00,000 2205,00,00,000		36305,58,00,000 2205,00,00,000
38	Indian Audit and Accounts Department	Revenue Capital	5776,60,00,000 142,76,00,000	263,67,00,000	6040,27,00,000 142,76,00,000
	CHARGED.— Interest Payments CHARGED.—Repayment of Debt	Revenue Capital	-	1113971,00,00,000 8948452,71,00,000	1113971,00,00,000 8948452,71,00,000
41	Pensions	Revenue	72301,00,00,000	400,00,00,000	72701,00,00,000
42	Transfers to States	Revenue Capital	39340,01,00,000 128000,02,00,000	165480,00,00,000 26650,00,00,000	204820,01,00,000 154650,02,00,000
43	Department of Fisheries	Revenue Capital	2228,37,00,000 20,40,00,000		2228,37,00,000 20,40,00,000
44	Department of Animal Husbandry and Dairying	Revenue Capital	4649,09,00,000 38,76,00,000		4649,09,00,000 38,76,00,000
45	Ministry of Food Processing Industries	Revenue Capital	3285,19,00,000 2,46,00,000		3285,19,00,000 2,46,00,000
46	Department of Health and Family Welfare	Revenue Capital	99382,66,00,000 5300,34,00,000		99382,66,00,000 5300,34,00,000
47	Department of Health Research	Revenue Capital	2979,20,00,000 80,00,000		2979,20,00,000 80,00,000
48	Ministry of Heavy Industries	Revenue Capital	6145,32,00,000 26,31,00,000		6145,32,00,000 26,31,00,000
49	Ministry of Home Affairs	Revenue Capital	5472,44,00,000 428,87,00,000		5472,44,00,000 428,87,00,000
50	Cabinet	Revenue Capital	969,18,00,000 289,50,00,000		969,18,00,000 289,50,00,000
51	Police	Revenue Capital	117774,96,00,000 11839,30,00,000	7,69,00,000 5,57,00,000	117782,65,00,000 11844,87,00,000
52	Andaman and Nicobar Islands	Revenue Capital	5541,95,00,000 505,18,00,000	1,00,000	5541,96,00,000 505,18,00,000
53	Chandigarh	Revenue Capital	4920,26,00,000 672,03,00,000	444,81,00,000 50,00,00,000	5365,07,00,000 722,03,00,000
54	Dadra and Nagar Haveli and Daman and Diu		1533,86,00,000 948,14,00,000		1533,86,00,000 948,14,00,000
55	Ladakh	Revenue Capital	2818,33,00,000 3149,92,00,000		2818,33,00,000 3149,92,00,000
56	Lakshadweep	Revenue Capital	1136,02,00,000 285,48,00,000		1136,02,00,000 285,48,00,000
57	Transfers to Delhi	Revenue Capital	1168,00,00,000 1,00,000		1168,00,00,000 1,00,000
58	Transfers to Jammu and Kashmir		35581,44,00,000		35581,44,00,000

Sec. 2]

THE GAZETTE OF INDIA EXTRAORDINARY



1	2		3				
No.	. Services and purposes			Sums not exceeding			
of Vote			Voted by Parliament	Charged on the Consolidated Fund	Total		
			Rs.	Rs.	Rs.		
59	Transfers to Puducherry	Revenue Capital	3117,76,00,000 1,00,000		3117,76,00,000 1,00,000		
60	Ministry of Housing and Urban Affairs	Revenue Capital	50474,60,00,000 29568,05,00,000	117,72,00,000 38,23,00,000	50592,32,00,000 29606,28,00,000		
61	Ministry of Information and Broadcasting	Revenue Capital	4661,16,00,000 30,84,00,000		4661,16,00,000 30,84,00,000		
62	Department of Water Resources, River Development and Ganga Rejuvenation	Revenue Capital	19738,21,00,000 380,48,00,000		19738,21,00,000 380,48,00,000		
63	Department of Drinking Water and Sanitation	Revenue Capital	77221,80,00,000 1,20,00,000	-	77221,80,00,000 1,20,00,000		
64	Ministry of Labour and Employment	Revenue Capital	13183,86,00,000 37,87,00,000		13183,86,00,000 37,87,00,000		
65	Law and Justice	Revenue Capital	2230,65,00,000 1944,78,00,000		2230,65,00,000 1944,78,00,000		
66	Election Commission	Revenue Capital	312,00,00,000 28,00,00,000		312,00,00,000 28,00,00,000		
	CHARGED.—Supreme Court of India	Revenue Capital	-	407,15,00,000 30,00,00,000	407,15,00,000 30,00,00,000		
68	Ministry of Micro, Small and Medium Enterprises	Revenue Capital	21543,43,00,000 594,52,00,000		21543,43,00,000 594,52,00,000		
69	Ministry of Mines	Revenue Capital	2234,48,00,000 77,12,00,000		2234,48,00,000 77,12,00,000		
70	Ministry of Minority Affairs	Revenue Capital	3032,60,00,000 65,00,00,000		3032,60,00,000 65,00,00,000		
71	Ministry of New and Renewable Energy	Revenue Capital	17717,81,00,000 11,65,00,000		17717,81,00,000 11,65,00,000		
72	Ministry of Panchayati Raj	Revenue Capital	993,27,00,000 23,15,00,000		993,27,00,000 23,15,00,000		
73	Ministry of Parliamentary Affairs	Revenue Capital	59,00,00,000 4,00,00,000		59,00,00,000 4,00,00,000		
74	Ministry of Personnel, Public Grievances and Pensions	Revenue Capital	1910,19,00,000 202,55,00,000	21,83,00,000 73,17,00,000	1932,02,00,000 275,72,00,000		
	CHARGED.—Central Vigilance Commission	Revenue Capital	-	43,21,00,000 1,25,00,000	43,21,00,000 1,25,00,000		
76	Ministry of Petroleum and Natural Gas	Revenue Capital	5498,74,00,000 35508,98,00,000		5498,74,00,000 35508,98,00,000		
77	Ministry of Planning	Revenue Capital	805,73,00,000 18,66,00,000		805,73,00,000 18,66,00,000		
78	Ministry of Ports, Shipping and Waterways	Revenue Capital	1530,53,00,000 1198,21,00,000		1530,53,00,000 1198,21,00,000		
79	Ministry of Power	Revenue Capital	21794,52,00,000 16,80,00,000		21794,52,00,000 16,80,00,000		
	CHARGED.—Staff, Household and Allowances of the President	Revenue Capital	-	87,73,00,000 2,41,00,000	87,73,00,000 2,41,00,000		
81	Lok Sabha	Revenue Capital	785,41,00,000 35,49,00,000	1,10,00,000 	786,51,00,000 35,49,00,000		
82	Rajya Sabha	Revenue Capital	472,31,00,000 10,06,00,000	2,04,00,000	474,35,00,000 10,06,00,000		
83	Secretariat of the Vice-President	Revenue Capital	9,10,00,000 21,00,000		9,10,00,000 21,00,000		
	CHARGED.—Union Public Service Commission	Revenue Capital	-	358,46,00,000 21,54,00,000	358,46,00,000 21,54,00,000		
85	Ministry of Railways	Revenue Capital	330567,42,00,000 440409,78,00,000	433,10,00,000 219,29,00,000	331000,52,00,000 440629,07,00,000		
86	Ministry of Road Transport and Highways	Revenue Capital	23528,23,00,000 321293,78,00,000	 5,00,00,000	23528,23,00,000 321298,78,00,000		



[Part II—

1	2		3			
No.	Services and purposes			Sums not exceeding		
of Vote			Voted by Parliament	Charged on the Consolidated Fund	Total	
87	Department of Rural Development	Revenue Capital	Rs. 236541,48,00,000 3,52,00,000	Rs. 	Rs. 236541,48,00,000 3,52,00,000	
88	Department of Land Resources	Revenue Capital	2417,97,00,000 1,26,00,000		2417,97,00,000 1,26,00,000	
89	Department of Science and Technology	Revenue Capital	7843,95,00,000 88,30,00,000		7843,95,00,000 88,30,00,000	
90	Department of Biotechnology	Revenue	2683,86,00,000		2683,86,00,000	
91	Department of Scientific and Industrial Research	Revenue Capital	5737,05,00,000 9,46,00,000		5737,05,00,000 9,46,00,000	
92	Ministry of Skill Development and Entrepreneurship	Revenue Capital	3418,07,00,000 99,24,00,000		3418,07,00,000 99,24,00,000	
93	Department of Social Justice and Empowerment	Revenue Capital	13117,11,00,000 140,05,00,000		13117,11,00,000 140,05,00,000	
94	Department of Empowerment of Persons with Disabilities	Revenue Capital	1224,09,00,000 1,06,00,000		1224,09,00,000 1,06,00,000	
95	Department of Space	Revenue Capital	6186,50,00,000 6356,41,00,000	60,00,000 40,00,000	6187,10,00,000 6356,81,00,000	
96	Ministry of Statistics and Programme Implementation	Revenue Capital	5409,92,00,000 33,48,00,000		5409,92,00,000 33,48,00,000	
97	Ministry of Steel	Revenue Capital	67,98,00,000 2,17,00,000		67,98,00,000 2,17,00,000	
98	Ministry of Textiles	Revenue Capital	4362,53,00,000 26,81,00,000		4362,53,00,000 26,81,00,000	
99	Ministry of Tourism	Revenue	2400,00,00,000		2400,00,00,000	
100	Ministry of Tribal Affairs	Revenue Capital	7509,04,00,000 46,93,00,000	4905,91,00,000 	12414,95,00,000 46,93,00,000	
101	Ministry of Women and Child Development	Revenue Capital	25943,67,00,000 5,08,00,000		25943,67,00,000 5,08,00,000	
102	Ministry of Youth Affairs and Sports	Revenue Capital	3389,56,00,000 7,76,00,000	-	3389,56,00,000 7,76,00,000	
	Total:		4164409,95,00,000	10262738,21,00,000	14427148,16,00,000	



STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the expenditure charged on the Consolidated Fund and the grants made by Lok Sabha for expenditure of the Central Government for the financial year 2023-24.

NIRMALA SITHARAMAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Letter No. 2(11)-B(D)/2023, dated 9.3.2023 from Smt. Nirmala Sitharaman, Minister of Finance to the Secretary-General, Lok Sabha]

The President, having been informed of the subject matter of the Appropriation Bill, 2023 to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24 recommends, under article 117(1) and (3) of the Constitution the introduction of the Appropriation Bill, 2023 in Lok Sabha and also the consideration of the Bill.

UTPAL KUMAR SINGH, Secretary General.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002 AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

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MGIPMRND-2843GI(S3)-24-03-2023.







सी.जी.-डी.एल.-अ.-01042023-244883 CG-DL-E-01042023-244883

असाधारण **EXTRAORDINARY** भाग II — खण्ड 2 PART II — Section 2 प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं∘ 5] नई दिल्ली, बुधवार, मार्च 29, 2023/ चैत्र 8, 1945 (शक) NEW DELHI, WEDNESDAY, MARCH 29, 2023/CHAITRA 8, 1945 (SAKA) No. 5]

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 29th March, 2023:-

BILL NO. 80 OF 2023

A Bill further to amend the Forest (Conservation) Act, 1980.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:---

1. (1) This Act may be called the Forest (Conservation) Amendment Act, 2023.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

69 of 1980.

2. In the Forest (Conservation) Act, 1980 (hereinafter referred to as the principal Act), Insertion of after the long title and before the enacting formula, the following preamble shall be inserted, namely:-

"WHEREAS, the importance of forests is to be realised to enable achievement of national targets of Net Zero Emission by 2070 and maintain or enhance the forest carbon stocks through ecologically balanced sustainable development;

Short title and commencement.

Preamble.

221

PART II-

AND WHEREAS, Nationality Determined Contribution targets of the country envisage creating carbon sink of additional 2.5 to 3.0 billion tons of CO₂ equivalent by 2030;

AND WHEREAS, the country envisages an increase in the forest and tree cover to one-third of its land area, which is to be given impetus with an enhanced growth trajectory;

AND WHEREAS, India has a rich tradition of preserving forests and their bio-diversity, and, therefore, enhancing forest based economic, social and environmental benefits, including improvement of livelihoods for forest dependent communities is envisaged;

AND WHEREAS, it is necessary to provide for provisions relating to conservation management and restoration of forests, maintaining ecological security, sustaining cultural and traditional values of forests and facilitating economic needs and carbon neutrality.".

3. In section 1 of the principal Act, in sub-section (1), for the words and brackets Amendment of section 1. "Forest (Conservation) Act", the words and brackets "Van (Sanrakshan Evam Samvardhan) Adhinivam" shall be substituted.

4. After section 1 of the principal Act, the following section shall be inserted, Insertion of new section 1A. namely:-

Act to cover certain land.

'1A. (1) The following land shall be covered under the provisions of this Act, namely:---

(a) the land that has been declared or notified as a forest in accordance with the provisions of the Indian Forest Act, 1927 or under any other law for the 16 of 1927. time being in force;

(b) the land that is not covered under clause (a), but has been recorded in Government record as forest, as on or after the 25th October, 1980:

Provided that the provisions of this clause shall not apply to such land, which has been changed from forest use to use for non-forest purpose on or before the 12th December, 1996 in pursuance of an order, issued by any authority authorised by a State Government or an Union territory Administration in that behalf.

Explanation.—For the purposes of this sub-section, the expression "Government record" means record held by Revenue Department or Forest Department of the State Government or Union territory Administration, or any authority, local body, community or council recognised by the State Government or Union territory Administration.

(2) The following categories of land shall not be covered under the provisions of this Act, namely:-

(a) such forest land situated alongside a rail line or a public road maintained by the Government, which provides access to a habitation, or to a rail, and roadside amenity up to a maximum size of 0.10 hectare in each case;

(b) such tree, tree plantation or reafforestation raised on lands that are not specified in clause (a) or clause (b) of sub-section (1); and

(c) such forest land,—

(i) as is situated within a distance of one hundred kilometres along international borders or Line of Control or Line of Actual Control, as the case may be, proposed to be used for construction of strategic linear project of national importance and concerning national security; or



(ii) up to ten hectares, proposed to be used for construction of security related infrastructure; or

(iii) as is proposed to be used for construction of defence related project or a camp for paramilitary forces or public utility projects, as may be specified by the Central Government, the extent of which does not exceed five hectares in a Left Wing Extremism affected area as may be notified by the Central Government.

(3) The exemption provided under sub-section (2) shall be subject to such terms and conditions, including the conditions of planting trees to compensate felling of trees undertaken on the lands, as the Central Government may, by guidelines, specify.'.

5. In the principal Act, section 2 shall be renumbered as sub-section (1) thereof Amendment and-

of section 2.

(a) in sub-section (1) as so renumbered,—

(I) in clause (iii), for the words "not owned, managed or controlled by Government", the words ", subject to such terms and conditions, as the Central Government may, by order, specify" shall be substituted;

(II) in the Explanation, for the long line occurring after clause (b), the following shall be substituted, namely:-

"but does not include any work relating to or ancillary to conservation, development and management of forests and wildlife, such as-

(*i*) silvicultural operations including regeneration operations;

(ii) establishment of check-posts and infrastructure for the front line forest staff;

(*iii*) establishment and maintenance of fire lines;

(*iv*) wireless communications;

(v) construction of fencing, boundary marks or pillars, bridges and culverts, checkdams, waterholes, trenches and pipelines;

(vi) establishment of zoo and safaris referred to in the Wild Life (Protection) Act, 1972, owned by the Government or any authority, in forest areas other than protected areas;

(vii) eco-tourism facilities included in the Forest Working Plan or Wildlife Management Plan or Tiger Conservation Plan or Working Scheme of that area; and

(viii) any other like purposes, which the Central Government may, by order, specify.";

(b) after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:----

"(2) The Central Government may, by order, specify the terms and conditions subject to which any survey, such as, reconnaissance, prospecting, investigation or exploration including seismic survey, shall not be treated as non-forest purpose.".

6. In the principal Act, after section 3B, the following section shall be inserted, Insertion of namely:-

new section 3C.

"3C. The Central Government may, from time to time, issue such directions, to any authority under the Central Government, State Government or Union territory Administration, or to any organisation, entity or body recognised by the Central Government, State Government or Union territory Administration, as may be necessary for the implementation of this Act.".

Power of Central Government to issue directions.

53 of 1972.

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STATEMENT OF OBJECTS AND REASONS

The Forest (Conservation) Act, 1980 (the Act) was enacted to provide for the conservation of forests and for matters connected therewith or ancillary or incidental thereto. It provides that prior permission of the Central Government is required for de-reservation of forest land, use of forest land for non-forest purposes, assigning of forest land by way of lease to private entities and for clearing of naturally grown trees for the purpose of reafforestation.

2. After its enactment, new challenges relating to ecological, social and environmental developments, such as, mitigating the impact of climate change, achieving the national targets of Net Zero Emission by 2070 and maintaining or enhancing the forest carbon stock have emerged at national and international levels. Further, keeping in view the aims and objective of the country to increase the forest or tree cover for creation of carbon sink of additional 2.5 to 3.0 billion tons of CO_2 equivalent by 2030, and to carry forward the rich tradition of preserving forests and their bio-diversity symbiotically by enhancing forest based economic, social and environmental benefits, including improvement of livelihoods for forest dependent communities, it is necessary to broaden the horizons of the Act.

3. Further, prior to the Judgment of the Hon'ble Supreme Court, dated the 12th December, 1996 (in the matter of *T.N. Godavarman Thirumulpad vs. Union of India and others*), the provisions of the Act were applied to notified forest lands and not to revenue forest areas, and non-forestry use in the revenue forest areas was allowed through permissions granted by the Government and various authorities. Subsequent to the said Judgment, the provisions of the Act were applied in the recorded forest areas including such recorded forests which had already been put to various type of non-forestry use, thereby restraining the authorities from undertaking any change in the land use and allowing any development or utility related work. Besides this, apprehensions prevailed regarding applicability of the Act in the plantations raised in private and Government non-forest lands. This situation resulted in misinterpretation of the provisions of the Act with respect to their applicability especially in recorded forest lands, private forest lands, plantations, etc. Therefore, it is considered necessary to prescribe the extent of applicability and non-applicability of the Act in various types of lands.

4. There is also a need to fast track the strategic and security related projects of national importance so as to ensure development of vital security infrastructures, especially along the international border areas such as Line of Actual Control, Line of Control and Left Wing Extremism affected areas. Similarly, small establishments, habitations on the side of public roads and railways also need to be facilitated by providing them access and connectivity to main arterial roads and other public utilities.

5. Since, there is change in the ecological, social and environmental regimes and policies relating to conservation and development of forests during the last four decades since the enactment of the Act, to keep its provisions in tandem with the dynamic changes in the ecological, strategic and economic aspirations of country, it is proposed to introduce the Forest (Conservation) Amendment Bill, 2023 in Parliament. The salient features of the said Bill, *inter alia*, are to—

(*i*) insert a preamble to the Act to encompass the country's rich tradition of preserving forests, their bio-diversity and tackling climate change challenges within its ambit;

(*ii*) amend the short title of the Act to be called the *Van* (*Sanrakshan Evam Samvardhan*) *Adhiniyam*, 1980, so as to ensure that the potential of its provisions is reflected in its short title;



(*iii*) clarify the scope of applicability of the Act upon various lands so as to remove ambiguities and bring clarity;

(*iv*) exempt certain categories of lands from the purview of the Act—

(*a*) to fast track strategic and security related projects of national importance;

(b) to provide access to small establishments, habitations on the side of public roads and railways; and

(c) to encourage plantation on non-forest land;

(v) provide for terms and conditions including the condition of planting trees to compensate felling of trees undertaken on the lands while considering the proposed relaxations under the Act;

(*vi*) include more activities, which are taken up for the cause of conservation of forest and wild life in to the array of forestry activities;

(*vii*) bring uniformity in the applicability of the provisions of the Act in respect of both Government and private entities;

(*viii*) empower the Central Government to specify, by order, the terms and conditions subject to which any survey, such as, reconnaissance, prospecting, investigation or exploration including seismic survey, shall not be treated as non-forest purpose;

(ix) empower the Central Government to issue directions.

6. The Bill seeks to achieve the above objectives.

New Delhi; The 27th March, 2023. BHUPENDER YADAV.

UTPAL KUMAR SINGH, Secretary General.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002 AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.



REGISTERED NO. DL-(N)04/0007/2003-23



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he Gazette of India

सी.जी.-डी.एल.-अ.-06042023-244981 CG-DL-E-06042023-244981

असाधारण

EXTRAORDINARY भाग II — खण्ड 2 PART II — Section 2 प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं∘ 7] नई दिल्ली, बुधवार, अप्रैल 5, 2023/ चैत्र 15, 1945 (शक) NEW DELHI, WEDNESDAY, APRIL 5, 2023/CHAITRA 15, 1945 (SAKA) No. 7]

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 5th April 2023:-

BILL NO. 81 OF 2023

A Bill to amend the Coastal Aquaculture Authority Act, 2005.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Coastal Aquaculture Authority (Amendment) Short title and Act, 2023.

commencement.

(2) Save as otherwise provided, it shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act.



2

Amendment of section 2.

2. In section 2 of the Coastal Aquaculture Authority Act, 2005, (hereinafter referred 24 of 2005. to as the principal Act), in sub-section (1),—

(i) for clause (a), the following clauses shall be substituted, namely:—

'(a) "aquaculture input" means any material used as an input in coastal aquaculture for the maintenance of quality of water and soil and for the growth and better health of organisms reared, or other aquatic life available, therein and includes seed, fertilizer, feed, growth supplement, probiotic, environment remediator and disinfectant;

(aa) "aqua mapping" means geospatial coastal area distribution maps depicting areas potential and suitable for coastal aquaculture;

(ab) "aqua zonation" means the zones of spatial planning for different species or methods of coastal aquaculture notified by a State Government or the Authority for sustainable coastal aquaculture;

(ac) "Authority" means the Coastal Aquaculture Authority established under sub-section (1) of section 4;

(ad) "biosecured facility" means a coastal aquaculture unit carrying on coastal aquaculture activity adopting such biosecurity measures for ensuring freedom from disease causing pathogens as may be specified in the guidelines issued for such activity;

(ae) "biosecurity" means any measure or strategy or integrated approach adopted to analyse, manage and prevent the risk of introduction or spread of harmful organisms, including viruses and bacteria, within the coastal aquaculture unit and to minimise the risk of transmission of infectious diseases;

(af) "Brood Stock Multiplication Centre" means a coastal aquaculture unit carrying on such coastal aquaculture activity which receives such post larvae or juvenile which are specific pathogen free or specific pathogen tolerant or specific pathogen resistant or such other post larvae or juvenile from a Nucleus Breeding Centre and rears it under strict biosecurity and close disease surveillance to ensure freedom from disease;';

(*ii*) for clause (*c*), the following clauses shall be substituted, namely:—

'(c) "coastal aquaculture" or "coastal aquaculture activity" means rearing and cultivation of any life stages of fish, including crustacean, mollusc, finfish, seaweed or any other aquatic life under controlled conditions, either indoor or outdoor, in cement cisterns, ponds, pens, cages, rafts, enclosures or otherwise in saline or brackish water in coastal areas, including activities such as production of brood stock, seed, grow out, but does not include fresh water aquaculture;

(ca) "coastal aquaculture unit" means any facility that is engaged in coastal aquaculture or any allied activity connected therewith and includes Nucleus Breeding Centre, Brood Stock Multiplication Centre, hatchery and farm;';

(*iii*) for clause (*d*), the following clauses shall be substituted, namely:—

'(d) "coastal area" means the area declared as the Coastal Regulation Zone in the Coastal Regulation Zone notification issued by the Central Government under the Environment (Protection) Act, 1986 and includes 29 of 1986. such other area as the Central Government may, by notification in the Official Gazette, specify;



3

(*da*) "coastal environment" means the area of land and water in the coastal area, including complete system of living organisms and physical surroundings therein;

(*db*) "farm" means a coastal aquaculture unit where culturing of fish, including crustacean, mollusc, finfish, seaweed or any other aquatic life is done under controlled conditions in ponds, pens, cages, rafts, enclosures or otherwise, in saline or brackish water in coastal areas and includes nursery rearing, but does not include fresh water aquaculture;

(dc) "hatchery" means a coastal aquaculture unit carrying on coastal aquaculture activity of breeding and seed production of fish, including crustacean, mollusc, finfish, seaweed or any other aquatic life, in saline or brackish water and includes rearing of nauplii and live feed, but does not include fresh water aquaculture;';

(iv) after clause (e), the following clauses shall be inserted, namely:-

'(*ea*) "Nucleus Breeding Centre" means a coastal aquaculture unit carrying on biosecured coastal aquaculture activity which has an established freedom from disease causing pathogens for the purpose of producing domesticated specific pathogen free, specific pathogen tolerant and specific pathogen resistant stocks;

(eb) "operator" means any person or firm that is engaged in the operation of the coastal aquaculture activity;

(ec) "owner", in relation to any coastal aquaculture unit, includes—

(*i*) his legal heirs or agent; and

(*ii*) an operator, a mortgagee, lessee, including sub-lessee or any other person in actual possession of such coastal aquaculture unit;

(*ed*) "pharmacologically active substance or antimicrobial agent" means a naturally occurring, semi-synthetic or synthetic substance that, at *in vivo* concentration, exhibits antimicrobial activity of killing or inhibiting the growth of microorganisms;';

(v) after clause (g), the following clauses shall be inserted, namely:—

'(*h*) "specific pathogen free" or "specific pathogen resistant" or "specific pathogen tolerant" means free of, resistant to, or tolerant to, such pathogens as may be listed by the World Organisation for Animal Health or any other pathogen notified by the Central Government, which is specific for candidate species used in the coastal aquaculture;

(i) "State" includes Union territory.'.

3. In section 4 of the principal Act, in sub-section (3),—

Amendment of section 4.

(*i*) in clause (*c*), for the words "Department of Ocean Development", the words "Ministry of Earth Sciences" shall be substituted;

(*ii*) in clause (*d*), for the words "Ministry of Environment and Forests", the words "Ministry of Environment, Forest and Climate Change" shall be substituted;

(*iii*) in clause (*e*), for the words "Ministry of Agriculture", the words "Ministry of Agriculture and Farmers Welfare" shall be substituted;

(*iv*) in clause (*f*), for the words "Ministry of Commerce", the words "Ministry of Commerce and Industry" shall be substituted;

(v) after clause (f), the following clause shall be inserted, namely:—



"(fa) one member to represent the Ministry of Fisheries, Animal Husbandry and Dairying of the Central Government;". 4. In section 7 of the principal Act, for sub-section (2), the following sub-section shall Amendment of section 7. be substituted, namely:-"(2) If the Chairperson is unable to attend a meeting of the Authority, any other member of the Authority nominated by the Chairperson in this behalf, and in the absence of both Chairperson and nominated member, any other member chosen by the members present from amongst themselves, shall preside over the meeting.". Insertion of 5. After section 7 of the principal Act, the following section shall be inserted, namely: new section 7A. "7A. (1) Subject to any rules made in this behalf, the Authority may from Committees of Authority. time to time constitute such committees as may be necessary for the efficient discharge of its functions. (2) Every committee shall consist of such number of persons and perform such functions and be subject to such terms and conditions as may be prescribed.". 6. After section 9 of the principal Act, the following section shall be inserted, Insertion of new section namely:-9A. "9A. (1) The Central Government may appoint an officer of such rank, as it Member-Secretary of considers fit, to be a Member-Secretary of the Authority, in such manner and Authority. subject to such terms and conditions as may be prescribed. (2) The Member-Secretary shall function as the Chief Executive Officer of the Authority who shall be responsible for-(*a*) the day-to-day administration of the Authority; (b) drawing up of proposal for the Authority's work programmes in consultation with the Authority; (c) implementing the work programmes and the decisions adopted by the Authority; (d) ensuring that the tasks of the Authority are carried out in accordance with the requirements of users, in particular with regard to the adequacy of the services provided and the time taken; (e) the preparation of the statement of revenue and expenditure and the execution of the budget of the Authority; (f) coordinating with the Central Government and with the committees of the Authority; and (g) legally representing the Authority in all matters. (3) Every year, the Member-Secretary shall submit to the Authority for approval,-(a) a general report covering all the activities of the Authority in the previous year; (*b*) the programmes of work; (c) the annual accounts for the previous year; and (d) the budget for the coming year.

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(4) The Member-Secretary shall, after the approval of the Authority, forward the general report and the programmes to the Central Government and shall have the general report published.

(5) The Member-Secretary shall have administrative control over the officers and other employees of the Authority.

(6) The Member-Secretary shall approve all financial expenditure of the Authority and send a report on the Authority's activities to the Central Government.".

7. In section 11 of the principal Act,—

Amendment of section 11.

(A) in sub-section (1),—

(*i*) in clause (*a*), for the words "aquaculture farms", the words "coastal aquaculture units" shall be substituted;

(*ii*) in clauses (*b*) and (*c*), for the word "farms", the word "units" shall be substituted;

(*iii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) to order removal or demolition of any coastal aquaculture unit which is causing pollution after hearing the occupier of such unit;";

(*iv*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*da*) to regulate or prohibit the number, species and method of any coastal aquaculture in such area, as may be prescribed, through planning and execution of such programmes, including aqua zonation and aqua mapping for environmentally sustainable coastal aquaculture, as may be notified by the Central Government;

(*db*) to fix or adopt standards, certify, monitor, regulate or prohibit coastal aquaculture inputs, including probiotics, therapeutants and such other inputs used in coastal aquaculture, as may be prescribed, for the prevention, control and abatement of detriment to the coastal aquaculture or coastal environment;

(dc) to fix or adopt standards, certify, monitor and regulate the coastal aquaculture units, including coastal aquaculture activities carried out in such units with biosecurity and close disease surveillance to ensure freedom from disease, in such manner as may be prescribed;

(dd) to fix or adopt the standards for emission or discharge of effluents from coastal aquaculture unit:

Provided that different standards for emission or discharge may be fixed for different coastal aquaculture unit having regard to the quality or composition of the emission or discharge of effluents from such sources;

(*de*) to collect and disseminate information in respect of matters relating to coastal aquaculture;";

(B) in sub-section (2), for the word "farm", at both the places where it occurs, the word "unit" shall be substituted.

8. In section 12 of the principal Act,—

Amendment of section 12.

(*a*) for the words "land, pond, pen or enclosure", wherever they occur, the word "unit" shall be substituted;



(b) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the requirement of notice under the first proviso may be waived by the Authority, in such cases and for such reasons to be recorded in writing, as it deems fit:

Provided also that the owner shall be liable to pay the cost of demolition and cost of damage to the environment, if any, assessed in such manner as may be prescribed.".

9. After section 12 of the principal Act, the following section shall be inserted, namely:—

"12A. The Authority may, by an order, prohibit the use, in any coastal aquaculture activity of—

(a) such pharmacologically active substance, antimicrobial agent or other material which may cause harm to human health as may be prescribed; or

(b) aquaculture inputs containing such substance, agent or material as may be specified under clause (a).".

10. In section 13 of the principal Act,—

(*i*) in sub-section (*1*), for the word "farm", the word "unit" shall be substituted;

(ii) in sub-section (3), the following proviso shall be inserted, namely:----

"Provided that the Authority may issue a certificate of registration for carrying out coastal aquaculture on the land allotted or assigned by the Government subject to such procedure and for such period, as may be prescribed, but not exceeding the period specified under clause (*a*) or clause (*b*), as the case may be.";

(*iii*) in sub-sections (4), (5) and (6), for the word "farm", wherever it occurs, the words "coastal aquaculture unit" shall be substituted;

(iv) for sub-section (7), the following sub-section shall be substituted, namely:—

"(7) In the case of a farm comprising more than two hectares of water spread area and any other coastal aquaculture unit, no application for registration to commence any activity connected with coastal aquaculture shall be considered under sub-section (5) unless the Authority, after making such inquiry as it thinks fit, is satisfied that registration of such coastal aquaculture unit shall not be detrimental to the coastal environment.";

(v) in sub-section (8), with effect from the 16th December, 2005,—

(*A*) for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) no coastal aquaculture shall be carried on in the ecologically sensitive areas or the geo-morphological features;

Amendment of section 13.

Insetion of

new section

Prohibition of

12A.

certain

materials.



(b) no coastal aquaculture, except hatchery, Nucleus Breeding Centre and Brood Stock Multiplication Centre shall be carried on in the No Development Zone in the case of sea, and in the buffer zone in the case of creeks, rivers and backwaters;

(c) no coastal aquaculture, except sea weed culture, pen culture, raft culture and cage culture activities shall be carried on in creek, rivers and backwaters within the Coastal Regulation Zone:";

(B) for the Explanation, the following Explanation shall be substituted, namely:—

'Explanation.-For the purposes of this sub-section,-

(*i*) "High Tide Line" means the line on the land up to which the highest water line reaches during the spring tide;

(*ii*) the expressions "ecologically sensitive areas", "geo-morphological features", "No Development Zone", "buffer zone" and "Coastal Regulation Zone" shall have the same meanings as defined in the Coastal Regulation Zone notification issued under the Environment (Protection) Act, 1986.';

(*vi*) in sub-section (9), for the word "farm", wherever it occurs, the word "unit" shall be substituted;

(vii) in sub-section (10),—

(*a*) for the word "farm", the words "coastal aquaculture unit" shall be substituted;

(b) the following proviso shall be inserted, namely:—

"Provided that the Authority may condone the delay in making application for renewal, subject to payment of such fee for renewal of registration, as may be prescribed.";

(*viii*) in sub-section (*11*), for the word "farm", at both the places where it occurs, the words "coastal aquaculture unit" shall be substituted;

(ix) after sub-section (11), the following sub-sections shall be inserted, namely:—

"(12) The Authority may vary, amend or modify the certificate of registration issued under this section, in such manner as may be prescribed.

(13) In the event of the certificate of registration issued under this Act being defaced or mutilated or lost, the Authority may grant a duplicate certificate, on payment of such fee and in such manner, as may be prescribed.".

11. After section 13 of the principal Act, the following section shall be inserted, Insetion of new section namely:—

Insetion of new section 13A. Authorisation

of officers.

"13A. (1) The Authority may, by order, authorise any officer of the Authority or the State Government or the Central Government, not below the rank of Assistant Director of Fisheries in a District to function as authorised officer to exercise such powers, to discharge such duties and perform such functions, as may be specified in that order.

29 of 1986.



(2) The Central Government may, by notification, authorise any officer of the Authority or the State Government or the Central Government, not below the rank of Under Secretary to the Government of India, to function as an adjudicating officer, to adjudicate the penalties imposed under this Act.

(3) The Central Government may, by notification, authorise any officer of the Authority or the State Government or the Central Government, not below the rank of Deputy Secretary to the Government of India, to function as the Appellate Authority, who may affirm, vary or set aside the order passed by the adjudicating officer.

(4) The adjudicating officer or the Appellate Authority, shall, for the purposes of discharging functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect 5 of 1908. of the following matters, namely:-

(a) summoning and enforcing the attendance of witnesses;

(b) requiring the discovery and production of documents;

(c) requisitioning any public record or document or copy of such record or document from any office;

(d) receiving evidence on affidavits;

(e) issuing commissions for the examination of witnesses or documents.

(5) The adjudicating officer or the Appellate Authority shall be deemed to be a civil court for the purposes of sections 345 and 346 of the Code of Criminal Procedure, 1973.".

2 of 1974.

12. For section 14 of the principal Act, the following sections shall be substituted, namely:---

for section 14. Penalty for carrying on coastal aquaculture in contravention

of provisions

of Act.

Substitution of

new sections

14 and 14A

"14. Where any person carries on coastal aquaculture or traditional coastal aquaculture or causes the coastal aquaculture or traditional coastal aquaculture to be carried on in contravention of any of the provisions of this Act or any rules or regulations made thereunder or any guidelines or notifications issued thereunder, an officer authorised under section 13A shall take all or any of the following actions, namely:-

(a) suspension or stoppage of any activity in a coastal aquaculture unit for such period and in such manner as may be prescribed;

(b) imposition of penalty as specified in the Table below;

(c) removal or demolition of any structure;

(*d*) destruction of the standing crop therein;

(e) suspension or cancellation of registration for such period and in such manner as may be prescribed.

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		TABL	Æ		
S1.	Coastal	Offences			
No.	Aquaculture/use of prohibited materials		First time offence	Second time offence	Third time and subsequent offences
(1)	(2)	(3)	(4)	(5)	(6)
1.	Farm	Non- registration.	Rupees ten thousand per hectare (or fraction of a hectare) of water spread area.	Rupees fiteen thousand per hectare (or fraction of a hectare) of water spread area.	Rupees twenty- five thousand per hectare (or fraction of a hectare) of water spread area.
		Non- compliance with the provisions of the Act, rules, regulations, guidelines and notifications, other than non- registration.	Rupees five thousand per hectare (or fraction of a hectare) of water spread area.	Rupees ten thousand per hectare (or fraction of a hectare) of water spread area.	Rupees fiteen thousand per hectare (or fraction of a hectare) of water spread area.
2.	Hatchery, Brood Stock Multiplication Centre, Nucleus	Non- registration.	Rupees fifty thousand.	Rupees seventy- five thousand.	Rupees one lakh.
	Breeding Centre or such other coastal aquaculture unit	Non- compliance with the provisions of the Act, rules, regulations, guidelines and notifications, other than non- registration.	Rupees twenty- five thousand.	Rupees fifty thousand.	Rupees one lakh.



[PART II—

(1)	(2)	(3)	(4)	(5)	(6)
3.	Use of materials prohibited under section 12A	Contravention of the provisions of clause (<i>a</i>) or clause (<i>b</i>) of section 12A.	fifty	Rupees seventy- five thousand.	Rupees one lakh.

Appeal.

14A. (1) Any person aggrieved by an order of the adjudicating officer may within thirty days from the date on which the order is made, prefer an appeal to the Appellate Authority:

Provided that the Appellate Authority may entertain any appeal preferred after the expiry of the said period of thirty days, but before the expiry of ninety days from the date aforesaid, if it satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) No appeal under this section shall be entertained by the Appellate Authority unless the appellant has at the time of filing the appeal deposited the amount of penalty payable under the order appealed against:

Provided that on an application made by the appellant in this behalf, the Appellate Authority may, if it is of the opinion that the deposit to be made under this sub-section shall cause undue hardship to the appellant, by order in writing, dispense with such deposit, either unconditionally or subject to such condition, as it may deem fit to impose.

(3) On the receipt of an appeal under sub-section (1), the Appellate Authority may, after holding such enquiry as it deems fit, and after giving the parties concerned reasonable opportunity of being heard, confirm, modify or set aside the order appealed against, and—

(*a*) if the sum deposited by way of penalty under sub-section (2) exceeds the penalty directed to be paid by the Appellate Authority, such excess amount shall be refunded to the appellant; or

(b) if the Appellate Authority sets aside the order imposing penalty, the whole of the sum deposited by the way of penalty shall be refunded to the appellant.

(4) The decision of the Appellate Authority under this section shall be final.".

13. After section 22 of the principal Act, the following section shall be inserted, namely:—

"22A. Any cost which is due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 14 shall be recoverable in the same manner as an arrear of land revenue.".

14. In section 24 of the principal Act, in sub-section (2),—

(i) after clause (b), the following clauses shall be inserted, namely:—

"(*ba*) the manner of constitution of committees under sub-section (*I*) of section 7A;

(*bb*) the number of persons in the committees, their functions, and the terms and conditions of the committees under sub-section (2) of section 7A;

Arrears of cost and penalty recoverable as arrears of land revenue

Insertion of

new section

22A

Amendment of section 24.

(bc) the manner of appointment and the terms and conditions for appointment of Member-Secretary under sub-section (I) of section 9A;

(bd) the area in which the Authority may regulate or prohibit the number, species and method of any coastal aquaculture under clause (da) of sub-section (1) of section 11;

(*be*) the other inputs used in coastal aquaculture under clause (*db*) of sub-section (*1*) of section 11;

(bf) the manner of certification, monitoring and regulation of the coastal aquaculture units and the manner of carrying out coastal aquaculture activities with biosecurity and close disease surveillance to ensure freedom from disease in coastal aquaculture units under clause (dc) of sub-section (I) of section 11;";

(*ii*) in clause (*e*), for the words "land, pond, pen or enclosure under that section", the word "unit" shall be substituted;

(*iii*) after clause (*f*), the following clauses shall be inserted, namely:—

"(*fa*) the manner of assessing the cost of damage to the environment under the third proviso to section 12;

(fb) prohibition of such other material which may cause harm to human health under clause (a) of section 12A;

(*fc*) the procedure and period under the proviso to sub-section (3) of section 13;";

(*iv*) in clause (*j*), after the word and figures "section 13", the words "and the fee for renewal of registration under the proviso thereof" shall be inserted;

(v) after clause (j), the following clauses shall be inserted, namely:—

"(*ja*) the manner of varying, amending and modifying the certificate of registration under sub-section (*12*) of section 13;

(*jb*) the fee for grant of duplicate certificate and the manner of granting it under sub-section (*13*) of section 13;

(jc) the period and manner of suspension or stoppage of activity in a coastal aquaculture unit under clause (a) of section 14;

(jd) the period and manner for suspension or cancellation of registration under clause (e) of section 14;".

15. In section 25 of the principal Act, in sub-section (2), in clause (d), for the word "farms", the word "units" shall be substituted.

16. In section 27 of the principal Act,—

Amendment of section 27.

Amendment of section 25.

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

'(1) Notwithstanding anything contained in clause (v) of sub-section (2) of section 3 of the Environment (Protection) Act, 1986 or clause (*d*) of sub-rule (3) of rule 5 of the Environment (Protection) Rules, 1986, in the Coastal Regulation Zone Notification or the Island Coastal Regulation Zone Notification issued by the Government of India in the Ministry of Environment, Forest and Climate Change, in exercise of the powers conferred under the said Environment (Protection) Act, in the paragraph dealing with prohibited activities, after the last sub-paragraph, the following proviso shall be inserted and shall always be deemed to have been inserted with effect from the 19th day of February, 1991, namely:—

"Provided that nothing contained in this paragraph shall apply to coastal aquaculture.".';



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(b) in sub-section (2), the word "farm's" shall be omitted.

17. After section 27 of the principal Act, the following section shall be inserted, namely:—

"28. (1) Where a coastal aquaculture and activities connected therewith has been granted registration under this Act, then, notwithstanding anything contained in clause (v) of sub-section (2) of section 3 of the Environment (Protection) Act, 1986, or clause (d) of sub-rule (3) of rule 5 of the Environment (Protection) Rules, 1986 or in any other law for the time being in force:—

(i) such registration granted under this Act shall prevail and remain valid;

(*ii*) such coastal aquaculture and activities connected therewith shall be a permitted activity under the Coastal Regulation Zone Notification or the Island Coastal Regulation Zone Notification issued under the Environment (Protection) Act, 1986;

(*iii*) all registrations granted for coastal aquaculture and activities connected therewith under this Act shall be valid permissions under the applicable rules, regulations and notifications notified under the Environment (Protection) Act, 1986 from time to time.

29 of 1986.

29 of 1986.

29 of 1986.

(2) The provisions of sub-section (1), and the provisions of sub-section (8) of section 13 as amended retrospectively with effect from the 16th December, 2005 by the Coastal Aquaculture Authority (Amendment) Act, 2023, shall have and shall be deemed always to have effect for all purposes as if they had been in force at all material times, and accordingly,—

(*i*) notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done in accordance with the said provisions shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the said provisions had been in force at all material times;

(*ii*) no suit or other proceeding shall be instituted, maintained or continued in any court for any action taken or anything done or omitted to be done in accordance with the said provisions; and

(*iii*) no enforcement shall be made by any court of any decree or order or direction relating to removal or closure of any coastal aquaculture activity or demolition of any structure connected therewith or relating to any action taken or done or omitted to be done in accordance with the said provisions as if the provisions of sub-section (1), and the amendments made in sub-section (8) of section 13 had been in force at all material times.".

Insertion of new section 28.

Validation of certain provisions and amendments retrospectively. Sec. 2]



13

STATEMENT OF OBJECTS AND REASONS

The Coastal Aquaculture Authority Act, 2005 was enacted to provide for the establishment of a Coastal Aquaculture Authority for regulating the activities connected with coastal aquaculture in the coastal areas.

2. The mandate of the Act is to protect coastal environment, while promoting orderly growth of coastal aquaculture farming in coastal areas. It also facilitates the continued operation of coastal aquaculture within Coastal Regulatory Zone area and beyond, subject to restrictions imposed by the Authority. Today, the coastal aquaculture is one of the major success stories of lakhs of hardworking small farmers and educated youth working on average land size of 2 to 4 hectares with the policy support of the Government. The shrimp production has increased from about 75000 tons in 2008-09 to around 10 lakh tons in 2021-22. The seafood exports have grown at an average annual growth rate of 15% and stood at a record Rs. 57,586 crore in 2021-22 with brackish water shrimp constituting the lion's share thereof, amounting to Rs.42,706 crore.

3. The Coastal Aquaculture Authority (Amendment) Bill, 2023, inter alia, seeks to-

(*a*) reiterate and clarify that while coastal aquaculture and activities connected therewith are permitted activities within the Coastal Regulatory Zone under the Coastal Regulatory Zone notifications, it shall continue to be regulated by the Coastal Aquaculture Authority Act and no other Acts;

(b) decriminalise the offences under the Act for promoting ease of doing business and to finetune the operational procedures of Coastal Aquaculture Authority to make it more responsive to the needs of the stakeholders;

(c) promote newer forms of environment friendly coastal aquaculture such as cage culture, seaweed culture, bi-valve culture, marine ornamental fish culture and pearl oyster culture which has the potential for creating additional employment opportunities on a large scale for coastal fisher communities especially fisherwomen;

(*d*) usher in global best practices in this sector, including mapping and zonation of aquaculture areas, quality assurance and safe aquaculture products;

(*e*) encourage establishment of facilities in areas having direct access to seawater to produce genetically improved and disease free broodstocks and seed for use in coastal aquaculture;

(*f*) prevent the use of antibiotics and pharmacologically active substances which are harmful for human health in coastal aquaculture;

(g) promote production, productivity and exports, traceability and increased competitiveness and entrepreneurship leading to sustained increase in incomes, employment and economic activity in rural areas along the coast in an environmentally sustainable manner.

4. The Bill seeks to achieve the above objectives.

New Delhi; *The 29th March*, 2023. PARSHOTTAM RUPALA.



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FINANCIAL MEMORANDUM

The provisions of the Bill do not involve any expenditure of recurring or non-recurring nature from the Consolidated Fund of India.

Sec. 2]



15

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 14 of the Bill seeks to amend sub-section (2) of section 24 of the principal Act. The said clause seeks to empower the Central Government to make rules *inter alia* on matters relating to the manner of constitution of committees; the number of persons in the committees, their functions and the terms and conditions of the committees; the manner of appointment and the terms and conditions for appointment of Member-Secretary; the area in which the Authority may regulate or prohibit the number, species and method of any coastal aquaculture; the other inputs used in coastal aquaculture; the manner of certification, monitoring and regulation of the coastal aquaculture units and the manner of carrying out coastal aquaculture activities with biosecurity and close disease surveillance to ensure freedom from disease in coastal aquaculture units; the manner of assessing the cost of damage to the environment; the prohibition of such other material which may cause harm to human health; the procedure and period for issuing registration to carry out coastal aquaculture on the land allotted or assigned by the Government; the fee for renewal of registration; the manner of varying, amending and modifying the certificate of registration; the fee for grant of duplicate certificate and the manner of granting it; the period and manner of suspension or stoppage of activity in a coastal aquaculture unit; and the period and manner for suspension or cancellation of registration.

2. The matters in respect of which the rules may be made are generally matters of procedure and administrative detail and it is not practicable to provide for them in the Bill. The delegation of legislative power is, therefore, of a normal character.

UTPAL KUMAR SINGH Secretary General.

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असाधारण

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No. 9]	NEW DELHI, THURSDAY, JULY 20, 2023/ASADHA 29, 1945 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

RAJYA SABHA

The following Bill has been introduced in the Rajya Sabha on the 20th July, 2023:-

BILL NO. XLVI OF 2023

A Bill further to amend the Cinematograph Act, 1952.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Cinematograph (Amendment) Act, 2023.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

37 of 1952.

2. Throughout the Cinematograph Act, 1952 (hereinafter referred to as the principal Construction Act), for the letters and word '"UA" certificate', wherever they occur, the letters and words "''UA" Certificate with any UA marker' shall be substituted.

of reference of certain expressions by certain other expressions.

Short title and commencement.

3. In section 1 of the principal Act, in sub-section (3), the proviso shall be omitted.

Amendment of section 1.

THE GAZETTE OF INDIA EXTRAORDINARY

Amendment of section 2. 4. In section 2 of the principal Act,—

(i) after clause (dd), the following clause shall be inserted, namely:-

'(*ddd*) "infringing copy" shall have the same meaning as assigned to it in sub-clause (*ii*) of clause (*m*) of section 2 of the Copyright Act, 1957;';

(*ii*) after clause (*h*), the following clause shall be inserted, namely:—

(i) "UA marker" means an age-based indicator for a film which has received or is intended to receive a "UA" certificate under section 4 and such indicator may be "UA 7+" or "UA 13+" or "UA 16+":

Provided that where the Central Government is satisfied that it is necessary or expedient so to do in public interest, it may, by an order published in the Official Gazette and for the reasons to be recorded in writing, declare such other indicators.'.

5. For section 4 of the principal Act, the following section shall be substituted, Substitution of new section namely:----

> '4. (1) Any person desiring to exhibit any film shall make an application to the Board for a certificate in such form and manner as may be prescribed.

> (2) The Board may, after examining the film in such manner as may be prescribed,-

> > (*i*) sanction the film for unrestricted public exhibition:

Provided that, having regard to any material in the film, if the Board is of the opinion that viewing of such film by any child between seven to eighteen years of age is subject to guidance of parents or lawful guardian, then the Board may sanction the film for unrestricted public exhibition with an endorsement to that effect containing UA marker.

Explanation.—For the removal of doubts, it is hereby clarified that—

(a) the expression "seven" denotes completion of seven years of age and the expression "eighteen" denotes before attaining the age of eighteen years;

(b) an endorsement by the Board shall enable the parents and lawful guardian of the child to consider whether such child should view such a film, and shall not be enforced by any person other than the parents or lawful guardian of the child;

(*ii*) sanction the film for public exhibition restricted to adults;

(iii) sanction the film for public exhibition restricted to members of any profession or any class of persons having regard to the nature, content and theme of the film;

(iv) direct the applicant to carry out such excisions or modifications in the film as it may deem necessary before sanctioning the film for public exhibition under clauses (i), (ii) and (iii); or

(*v*) refuse to sanction the film for public exhibition:

Provided that no action under this section shall be taken by the Board, unless the applicant has been given an opportunity of being heard in the matter.

for section 4.

Examination of films.



[PART II—

14 of 1957.



14 of 1957.

14 of 1957.

(3) Any person desiring to exhibit on television or such other media as may be prescribed, any film which has been sanctioned by the Board under clause (ii) or clause (iii) of sub-section (2), may make an application to the Board in such form and manner as may be prescribed, and the Board may, for this purpose, sanction the film with a separate certificate, after directing the applicant to carry out such excisions or modifications in the film as it may think fit.'.

6. In section 5A of the principal Act, in sub-section (3), the words "for a period of ten Amendment years" shall be omitted.

7. In section 6 of the principal Act,—

(a) sub-section (1) shall be omitted;

(b) in sub-section (2), in the opening portion, for the words, brackets and figure "Without prejudice to the powers conferred on it under sub-section (1)", the words "Subject to the provisions of this Act" shall be substituted.

8. After section 6A of the principal Act, the following sections shall be inserted, Insertion of new sections namely:---6AA and 6AB.

'6AA. No person shall use any audio-visual recording device in a place licensed Prohibition of to exhibit films with the intention of making or transmitting or attempting to make or transmit or abetting the making or transmission of an infringing copy of such film or a part thereof.

Explanation.—For the purposes of this section, the expression "audio-visual recording device" means a digital or analogue photographic or video camera, or any other technology or device capable of enabling the recording or transmission of a copyrighted cinematographic film or any part thereof, regardless of whether audio-visual recording is the sole or primary purpose of the device.

6AB. No person shall use or abet the use of an infringing copy of any film to exhibit to the public for profit-

Prohibition of unauthorised exhibition of films.

(a) at a place of exhibition which has not been licensed under this Act or the rules made thereunder; or

(b) in a manner that amounts to the infringement of copyright under the provisions of the Copyright Act, 1957 or any other law for the time being in force.'.

9. In section 7 of the principal Act, after sub-section (1), the following sub-sections Amendment of section 7. shall be inserted, namely:-

(1A) Save as otherwise provided in section 52 of the Copyright Act, 1957, if any person contravenes the provisions of section 6AA or section 6AB, he shall be punishable with imprisonment for a term which shall not be less than three months, but may extend to three years and with a fine which shall not be less than three lakh rupees but may extend to five per cent. of the audited gross production cost.

(1B) Notwithstanding anything contained in this section—

(i) a person aggrieved by a contravention under section 6AA or section 6AB shall not be prevented from taking suitable action for an infringement under section 51 of the Copyright Act, 1957 or from taking suitable action for 14 of 1957. computer related offences under section 66 of the Information Technology 21 of 2000. Act, 2000 or any other relevant laws for the time being in force;

> (ii) the appropriate Government or its agencies shall not be prevented from taking suitable action against an intermediary as defined under clause (w)

3

Amendment of section 6.

unauthorised

recording.



of sub-section (1) of section 2 of the Information Technology Act, 2000, where 21 of 2000. such intermediary acts in the manner as set out under sub-section (3) of section 79 of the said Act or any other law for the time being in force.

Explanation.—For the purposes of this sub-section, the expression "appropriate Government" shall have the same meaning as assigned to it in clause (e) of sub-section (1) of section 2 of the Information Technology Act, 2000.'.

21 of 2000.

Amendment of section 8.

10. In section 8 of the principal Act, in sub-section (2), for clause (c), the following clauses shall be substituted, namely:—

"(c) the form and manner of making an application to the Board for a certificate under sub-section (l) of section 4;

(ca) the manner of examination of film under sub-section (2) of section 4;

(cb) the media for exhibition of film and the form and manner of making an application to the Board in this regard under sub-section (3) of section 4;".



STATEMENT OF OBJECTS AND REASONS

The Cinematograph Act, 1952 (the Act) was enacted with a view to make provisions for the certification of cinematograph films for exhibition and for regulating exhibitions by means of cinematographs.

2. The medium of cinema, the tools, the technology associated with it and its audience have undergone vital changes over a period of time. The certification process for public exhibition needs to be contemporised in order to make the process in tune with the changed time. Further, the film industry has been impacted by the advent of new digital technology, decline in number of the people visiting cinema theatres, increase in piracy of the films through internet or social media, copyright violations and the like which in turn also causes loss to the Government exchequer.

3. The Cinematograph (Amendment) Bill, 2023 aims to comprehensively address the issues relating to film certification. The Bill attempts to—

(*i*) address the issue of unauthorised recording and exhibition of films and curb the menace of film piracy by transmission of unauthorised copies on the internet;

(ii) improve the procedure for certification of films for public exhibition by the Central Board of Film Certification, as well as to improve the categorisations of the certification of the films; and

(*iii*) harmonise the law with extant executive orders, judicial decisions and other relevant legislations.

4. The Cinematograph (Amendment) Bill, 2023, inter alia, provides for the following, namely:—

(*a*) to substitute section 4 of the Act, relating to examination of films, so as to introduce the age-based certification in "UA" category into three age-based categories, namely "UA 7+", "UA 13+" and "UA 16+" and also to empower the Board to sanction the film with a separate certificate for its exhibition on television or such other media as may be prescribed;

(b) to amend sub-section (3) of section 5A of the Act so as to give perpetual validity to the certificate of Central Board of Film Certification;

(c) to omit sub-section (1) of section 6 of the Act relating to revisional powers of the Central Government in the light of Supreme Court judgment in the matter of Union of India Vs. K.M. Shankarappa; and

(*d*) to insert new sections 6AA and 6AB relating to "Prohibition of unauthorised recording" and "Prohibition of unauthorised exhibition of films" respectively.

The proposed amendments would make the certification process more effective, in tune with the present times, and comprehensively curb the menace of film piracy, and thus help in faster growth of the film industry and boost job creation in the sector.

5. The Bill seeks to achieve the above objectives.

New Delhi;

ANURAG SINGH THAKUR.

The 26th May, 2023.



FINANCIAL MEMORANDUM

The Bill, if enacted, would not involve any financial expenditure either recurring or non-recurring from and out of the Consolidated Fund of India.

P.C. MODY, *Secretary-General*.

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असाधारण

EXTRAORDINARY भाग II — खण्ड 2 PART II — Section 2 प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं॰ 14]	नई दिल्ली, शुक्रवार, जुलाई 28, 2023/ श्रावण 6, 1945 (शक)
No. 14]	NEW DELHI, FRIDAY, JULY 28, 2023/SRAVANA 6, 1945 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on 28th July, 2023:-

BILL NO. 109 OF 2023

A Bill further to amend the Indian Institutes of Management Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:----

1. (1) This Act may be called the Indian Institutes of Management (Amendment) Short title and Act, 2023.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

33 of 2017.

2. In section 4 of the Indian Institutes of Management Act, 2017 (hereinafter referred of section 4. to as the principal Act), after sub-section (1), the following sub-section shall be inserted, namely:-

'(1A) On and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2023, the National Institute of Industrial Engineering, Mumbai, shall be called the "Indian Institute of Management, Mumbai" and all the provisions of this Act shall apply to the said Institute.'.

commencement.

Amendment

[PART II-

3. In section 5 of the principal Act,— Amendment of section 5. (i) in clause (d),— (a) for the words "every person employed by every existing Institute", the words "every person, other than a Director employed by every existing Institute" shall be substituted; (b) after the second proviso, the following proviso shall be inserted, namely:-"Provided also that the provisions of the first proviso shall also be applicable to the Directors of the Institutes."; (ii) after clause (f), the following Explanation shall be inserted, namely:-'Explanation.—For the removal of doubts, it is hereby clarified that in relation to the Indian Institute of Management, Mumbai, the reference to the following expressions in sections 4 and 5-(*i*) "On and from the commencement of this Act"; (*ii*) "before such commencement"; (iii) "before commencement of this Act"; and (*iv*) "before the commencement of this Act", shall be construed as the reference to the date on which the provisions of the Indian Institutes of Management (Amendment) Act, 2023 comes into force.'. Amendment 4. In section 10 of the principal Act, of section 10. (a) in sub-section (2), in clause (a), for the words "to be appointed by the Board", the words "to be nominated by the Visitor" shall be substituted; (b) after sub-section (5), the following sub-section shall be inserted, namely:-"(6) Notwithstanding anything contained in this section, if the Board is suspended or dissolved under such conditions or procedure as may be prescribed, the Central Government shall constitute an interim Board for a period of six months or till a regular Board is constituted as per the provisions of this Act.". Insertion of 5. After section 10 of the principal Act, the following section shall be inserted, new section namely:----10A. "10A. (1) The President of India shall be the Visitor of every Institute. Visitor. (2) The Visitor may appoint one or more persons to review the work and progress of any Institute and to hold inquiries into the affairs thereof and to report thereon in such manner as the Visitor may direct. (3) The Board may also recommend to the Visitor, an inquiry as deemed proper against the Institute which has not been functioning in accordance with the provisions and objectives of the Act. (4) Upon receipt of any such report referred to in sub-section (2), the Visitor may take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the Institute shall be bound to comply with such directions.". Amendment of 6. In section 12 of the principal Act, after sub-section (1), the following sub-section

section 12.

shall be inserted, namely:— "(*IA*) Notwithstanding anything contained in this section, an outgoing Member shall, unless the Board otherwise directs, continue in office until another person is appointed or nominated as a Member in his place.".

2


7. In section 16 of the principal Act,—

Amendment of section 16.

3

(*a*) in sub-section (2), for the words "appointed by the Board, on such terms", the words "appointed by the Board with prior approval of the Visitor, in such manner and subject to such terms" shall be substituted;

(b) for sub-section (3), the following sub-sections shall be substituted, namely:—

"(3) The Director shall be appointed out of the panel of names recommended by a search-cum-selection committee to be constituted by the Board consisting of—

(*a*) the Chairperson of the Board, who shall be the Chairperson of the search-cum-selection committee;

(b) one Member to be nominated by the Visitor; and

(c) two Members chosen from amongst eminent administrators, industrialists, educationists, scientists, technocrats and management specialists.

(3A) The procedure to be adopted for selection of the Director shall be such as may be prescribed.";

(*c*) in sub-section (7), in the opening portion for the words "The Board may remove from office the Director", the words "The Board, with prior approval of the Visitor, may remove from office the Director" shall be substituted;

(d) after sub-section (9), the following sub-section shall be inserted, namely:-

"(10) The services of the Director may be terminated by the Visitor, in such manner as may be prescribed.".

8. Section 17 of the principal Act shall be omitted.

9. In section 29 of the principal Act, in sub-section (2),—

(i) for clause (a), the following clause shall be substituted, namely:—

"(*a*) an eminent person to be nominated by the Visitor as Chairperson;";

"(d) the Chairperson of each Institute—Member, ex officio;".

10. In section 34 of the principal Act, in sub-section (2),—

(i) for clause (a), the following clauses shall be substituted, namely:-

"(a) the conditions and the procedure subject to which the Board may be suspended or dissolved under sub-section (6) of section 10;

(*aa*) such other powers and duties of the Board under clause (*w*) of sub-section (2) of section 11;";

"(ba) the procedure to be adopted for selection of the Director under sub-section (3A) of section 16;

(bb) the manner of termination of services of Director under sub-section (10) of section 16;".

Omission of Section 17.

Amendment of section 29.

Amendment of section 34.

THE GAZETTE OF INDIA EXTRAORDINARY

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PART II-

Amendment of section 39.

11. In section 39 of the principal Act, in sub-section (1), after clause (c), the following clauses shall be inserted, namely:—

"(d) the Board of National Institute of Industrial Engineering, Mumbai, functioning as such immediately before the commencement of the Indian Institutes of Management (Amendment) Act, 2023 shall continue to so function until a new Board is constituted for that Institute under this Act, but on such constitution of a new Board under this Act, the Members of the Board holding office before such constitution shall cease to hold office;

(e) the Academic Council constituted in relation to National Institute of Industrial Engineering, Mumbai, before the commencement of the Indian Institutes of Management (Amendment) Act, 2023 shall continue to so function until a new Academic Council is constituted for that Institute under this Act, but on the constitution of a new Academic Council under this Act, the Academic Council of the National Institute of Industrial Engineering, Mumbai shall cease to function;

(*f*) until the first regulations in relation to National Institute of Industrial Engineering, Mumbai are made under this Act, the rules and bye-laws of the National Institute of Industrial Engineering, Mumbai as in force immediately before the commencement of the Indian Institutes of Management (Amendment) Act, 2023 shall continue to apply to the National Institute of Industrial Engineering, Mumbai with necessary modifications and adaptations in so far as they are not inconsistent with the provisions of this Act.".

Amendment of Schedule. **12.** On and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2023, in the Schedule to the principal Act, after Sl.No.20 and the entries relating thereto, the following Sl.No. and entries shall be inserted, namely:—

"21.	Maharashtra	National Institute	Mumbai	Indian	Institute
		of Industrial		of Management,	
	Engineering, 1		i,	Ν	lumbai.".
		a Society registered			
		under the Societies			
		Registration			
		Act, 1860 (21 of 1860).		



SEC. 2]

THE GAZETTE OF INDIA EXTRAORDINARY

STATEMENT OF OBJECTS AND REASONS

The Indian Institutes of Management Act, 2017 (the Act) was enacted with a view to declare certain Institutes of management to be institutions of national importance with a view to empower these institutions to attain standards of global excellence in management, management research and allied areas of knowledge.

2. In 1961, the Government of India decided to establish two Indian Institutes of Management at Calcutta and Ahmedabad. These specialised institutions were envisaged for increasing the pace of management training and education in India. As demand for more such institutions grew, four more Indian Institutes of Management at Bangalore, Lucknow, Indore and Kozhikode were established. In the Eleventh Plan, seven new Indian Institutes of Management at Shillong, Ranchi, Rohtak, Raipur, Kashipur, Tiruchirappalli and Udaipur were established. During 2015-16, seven more Indian Institutes of Management at Amritsar, Bodh Gaya, Jammu, Nagpur, Sambalpur, Sirmaur and Visakhapatnam were established. Subsequently, the Act enabled the Institutes to grant degrees, made governance of the Institutes uniform and Board driven and enabled them to exercise academic autonomy.

3. The National Institute of Industrial Engineering, Mumbai which was established in 1963 by the Government of India is well known for its techno-managerial strength and contribution to the country's economic growth. However, as the Institute is not part of any Act of the Parliament, it has experienced several challenges. Despite consistently being among top management Institutes in the country, it is unable to grant degrees that has adversely affected the prospects of all stakeholders of the Institute, especially the students. Such limitations shall be addressed once the Institute comes under the purview of the Act, as they shall be able to grant degrees similar to that of all the Indian Institutes of Management under the Act. In this context, a Committee of Experts to deliberate on the feasibility and desirability of bringing the National Institute of Industrial Engineering, Mumbai under the Act was constituted and the Committee has strongly recommended to include the said Institute in the Act.

4. The present Bill, namely the Indian Institutes of Management (Amendment) Bill, 2023, in the light of above, seeks to amend the Indian Institutes of Management Act, 2017.

5. The salient features of the Indian Institutes of Management (Amendment) Bill 2023, *inter alia*, are as under:—

- (i) to insert a new sub-section (*IA*) in section 4 of the Act to provide that the National Institute of Industrial Engineering, Mumbai shall be called the Indian Institute of Management, Mumbai and all the provisions of the Indian Institutes of Management Act, 2017 shall apply to such Institute;
- (*ii*) to amend section 10 of the Act to provide that the Chairperson of the Board of Governors shall be nominated by the Visitor and to empower the Central Government to constitute an interim Board in case of suspension or dissolution of the said Board of Governors;
- (*iii*) to insert a new section 10A to provide that the President of India shall be the Visitor of every Institute;
- (iv) to amend section 16 of the Act to provide that the Director of the Institute shall be appointed out of the panel of names recommended by a search-cum-selection committee to be constituted by the Board consisting of such Members as mentioned in sub-section (3) of said section;
- (v) to amend section 29 of the Act relating to "Coordination Forum of the Institute" so as to provide that an eminent person to be nominated by the Visitor shall be the Chairperson of the said Forum; and

- (vi) to amend the Schedule to the Act so as to insert the National Institute of Industrial Engineering, Mumbai in the list of the Institutes to be called as Indian Institute of Management, Mumbai which is of consequential in nature.
- 6. The Bill seeks to achieve the above objectives.

New Delhi;

DHARMENDRA PRADHAN.

The 21*st July*, 2023.

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THE GAZETTE OF INDIA EXTRAORDINARY

FINANCIAL MEMORANDUM

The National Institute of Industrial Engineering, Mumbai has been allocated sixty-five crore rupees as grants-in-aid for the financial year 2022-23. It shall be provided a grant-in-aid of eighty crore rupees for a period of one year after becoming as Indian Institute of Management, Mumbai. After one year, no grants-in-aid support will be extended to the Institute. Thus, there is no additional financial implication with regard to the proposed amendment of the Indian Institutes of Management Act, 2017. The National Institute of Industrial Engineering, Mumbai shall be generating this amount through additional internal accruals.

In view of the foregoing, the Bill, if enacted, would not involve any additional financial expenditure, either recurring or non-recurring, from and out of the Consolidated Fund of India.



MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 11 of the Indian Institutes of Management (Amendment) Bill, 2023 relates to amendment of section 34. The said section empowers the Central Government to make rules in respect of certain matters mentioned in the Act. It is proposed to amend the said section empowering the Central Government to make rules in respect of the following matters also, namely:—

(a) the conditions and the procedure subject to which the Board may be suspended or dissolved under sub-section (6) of section 10;

(b) the procedure to be adopted for selection of Director under sub-section (3A) of section 16;

(c) the manner of termination of services of Director under sub-section (10) of section 16.

2. The matters in respect of which the rules may be made under the aforesaid provisions are matters of detail and it is not practicable to provide for them in the Bill itself. The delegation of legislative power is, therefore, of a normal character.

UTPAL KUMAR SINGH, Secretary General.

UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002 AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

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> असाधारण **EXTRAORDINARY** भाग II — खण्ड 2 PART II - Section 2 प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं॰ 23] नई दिल्ली, शुक्रवार, अगस्त 11, 2023/ श्रावण 20, 1945 (शक) NEW DELHI, FRIDAY, AUGUST 11, 2023/SRAVANA 20, 1945 (SAKA) No. 23]

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bills were introduced in Lok Sabha on 11th August, 2023:-

BILL NO. 119 OF 2023

A Bill further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Central Goods and Services Tax (Amendment) Short title and Act, 2023.

commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

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[PART II—

Amendment of section 2

2. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to 12 of 2017. as the principal Act),—

(a) after clause (80), the following clauses shall be inserted, namely:-

'(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;';

(b) after clause (102), the following clause shall be inserted, namely:-

'(102A) "specified actionable claim" means the actionable claim involved in or by way of—

- (*i*) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (*v*) lottery; or

3. In section 24 of the principal Act,—

India to a person in India; and".

(vi) online money gaming;';

(c) in clause (105), the following proviso shall be inserted at the end, namely:----

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;";

(d) after clause (117), the following clause shall be inserted, namely:-

(*a*) in clause (*xi*), the word "and" ocurring at the end, shall be omitted;(*b*) after clause (*xi*), the following clause shall be inserted, namely:—

4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting

'(*117A*) "virtual digital asset" shall have the same meaning as assigned to it in clause (*47A*) of section 2 of the Income-tax Act, 1961;'.

"(xia) every person supplying online money gaming from a place outside

43 of 1961.

Amendment of section 24.

Amendment of Schedule III. Transitory

provision.

5. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

and gambling" the words "specified actionable claims" shall be substituted.

2





THE GAZETTE OF INDIA EXTRAORDINARY

STATEMENT OF OBJECTS AND REASONS

The Goods and Services Tax Council (GST Council) in its 50th and 51st meetings considered representation from various associations on the issues regarding taxability of Casinos, Horse Racing and Online Gaming and recommended to make certain amendments in the Central Goods and Services Tax Act, 2017 (the Act) to provide clarity regarding taxability of Casinos, Horse Racing and Online Gaming.

2. The proposed Central Goods and Services Tax (Amendment) Bill, 2023, *inter alia*, provides to—

(*i*) define the expressions "online gaming", "online money gaming", "specified actionable claim" and "virtual digital asset";

(*ii*) insert a proviso in the definition of "supplier" to provide clarity regarding "supplier" in case of supply of "specified actionable claim";

(*iii*) substitute "specified actionable claim" in paragraph 6 of Schedule III of the Act, for the present entries "lottery, betting and gambling", so as to provide clarity regarding taxability of actionable claims involved in or by way of casinos, horse racing and online gaming; and

(iv) insert a new clause in section 24 of the Act, to provide for mandatory registration of the person for supplying online money gaming, from a place outside India to a person in India.

3. The Bill seeks to achieve the above objectives.

NEW DELHI;

NIRMALA SITHARAMAN.

The 9th August, 2023.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Letter No. CBIC-20006/21/2023-GST dated 9 August, 2023 from Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs to the Secretary General, Lok Sabha]

The President, having been informed of the subject matter of the Central Goods and Services Tax (Amendment) Bill, 2023, recommends the introduction of the Bill under article 117(I) read with article 274(I) of the Constitution of India to Lok Sabha and also recommends to Lok Sabha the consideration of the Bill under article 117(3) of the Constitution of India.

FINANCIAL MEMORANDUM

The proposed Central Goods and Services Tax (Amendment) Bill, 2023 does not involve any recurring or non-recurring expenditure from and out of the Consolidated Fund of India.

3

[PART II—

BILL No. 120 of 2023

A Bill further to amend the Integrated Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:----

Short title and commencement.			
	(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.		
Amendment of section 2.	2. In section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (<i>17</i>), for sub-clause (<i>vii</i>), the following sub-clause shall be substituted, namely:—	13 of 2017.	
	"(<i>vii</i>) online gaming, excluding the online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017;".	12 of 2017.	
Amendment of section 5.	3. In section 5 of the principal Act, in sub-section (1) , in the proviso, after the words "integrated tax on goods" the words "other than the goods as may be notified by the Government on the recommendations of the Council" shall be inserted.		

SEC. 2]

4. In section 10 of the principal Act, in sub-section (1), after clause (c), the following Amendment of section 10.

"(ca) where the supply of goods is made to a person other than a registered person, the place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c), be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice.

Explanation.—For the purposes of this clause, recording of the name of the State of the said person in the invoice shall be deemed to be the recording of the address of the said person;".

5. After section 14 of the principal Act, the following section shall be inserted, namely:—

12 of 2017.

"14A. (1) A supplier of online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017, not located in the taxable territory, shall in respect of the supply of online money gaming by him to a person in the taxable territory, be liable to pay integrated tax on such supply.

(2) For the purposes of complying with provisions of sub section (1), the supplier of online money gaming shall obtain a single registration under the Simplified Registration Scheme referred to in sub-section (2) of section 14 of this Act:

Provided that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay the integrated tax on behalf of the supplier:

Provided further that if such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he shall appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.

(3) In case of failure to comply with provisions of sub section (1) or sub section (2) by the supplier of the online money gaming or a person appointed by such supplier or both, notwithstanding anything contained in section 69A of the Information Technology Act, 2000, any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier shall be liable to be blocked for access by the public in such manner as specified in the said Act.".

21 of 2000.

21 01 2000.

Insertion of new section 14A.

special provision for specified actionable claims supplied by a person located outside taxable territory.

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[PART II—

STATEMENT OF OBJECTS AND REASONS

The Goods and Services Tax Council (GST Council) in its 50th and 51st meetings considered representation from various associations on the issues regarding taxability of Casinos, Horse Racing and Online Gaming and recommended to make certain amendments in the Integrated Goods and Services Tax Act, 2017 (the Act) to provide clarity regarding taxability of Casinos, Horse Racing and Online Gaming.

2. The proposed Integrated Goods and Services Tax (Amendment) Bill, 2023, *inter alia*, provides to-

(*i*) amend clause (*17*) of section 2 of the Act to exclude online money gaming from the definition of Online Information and Data Access or Retrieval (OIDAR) services;

(*ii*) amend the proviso to sub-section (I) of section 5 of the Act, to provide that in case of import of such goods, that may be notified by the Government on the recommendations of the GST Council, the levy of Integrated Goods and Services Tax (IGST) may not be required to be done in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 read with section 12 of the Customs Act, 1962 and instead, the same shall be levied and collected as inter-State supply as per the provisions of sub-section (I) of section 5 of the Act;

(*iii*) amend section 10 of the Act, to provide that where the supply of goods is made to a person other than a registered person, the place of supply shall be the location as per the address of the said person recorded in the invoice issued and be the location of the supplier where the address of the said person is not recorded in the invoice; and

(*iv*) insert a new section, section 14A in the Act, to provide for special provision for online money gaming supplied by a person located outside the taxable territory to a person located in India, including requirement of taking a single registration under the Simplified Registration Scheme; payment of Integrated Tax on such supplies and provision for blocking of access by the public to any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier in case of failure to comply with provisions of registration and payment of tax in such manner as specified in the Information Technology Act, 2000.

3. The Bill seeks to achieve the above objectives.

New Delhi; *The 9th August*, 2023. NIRMALA SITHARAMAN.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Letter No. CBIC-20006/21/2023-GST dated 9 August, 2023 from Smt. Nirmala Sitharaman, Minister of Finance and Corporate Affairs to the Secretary General, Lok Sabha]

The President, having been informed of the subject matter of the Integrated Goods and Services Tax (Amendment) Bill, 2023, recommends the introduction of the Bill under article 117(1) read with article 274(1) of the Constitution of India to Lok Sabha and also recommends to Lok Sabha the consideration of the Bill under article 117(3) of the Constitution of India.

FINANCIAL MEMORANDUM

The proposed Integrated Goods and Services Tax (Amendment) Bill, 2023 does not involve any recurring or non-recurring expenditure from and out of the Consolidated Fund of India.



Sec. 2]

BILL NO. 121 OF 2023

A Bill to consolidate and amend the provisions relating to offences and for matters connected therewith or incidental thereto.

 $\ensuremath{\mathsf{BE}}$ it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Bharatiya Nyaya Sanhita, 2023.

(2) It shall come into force on such date as the Central Government may, by notification and in the Official Gazette, appoint, and different dates may be appointed for different provisions application. of the Sanhita.

Short title, commencement and application.

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(3) Every person shall be liable to punishment under this Sanhita and not otherwise for every act or omission contrary to the provisions thereof, of which he shall be guilty within India.

(4) Any person liable, by any law for the time being in force in India, to be tried for an offence committed beyond India shall be dealt with according to the provisions of this Sanhita for any act committed beyond India in the same manner as if such act had been committed within India.

(5) The provisions of this Sanhita apply also to any offence committed by-

(a) any citizen of India in any place without and beyond India;

(b) any person on any ship or aircraft registered in India wherever it may be;

(c) any person in any place without and beyond India committing offence targeting a computer resource located in India.

Explanation.—In this section the word "offence" includes every act committed outside India which, if committed in India, would be punishable under this Sanhita.

Illustration.

A, who is a citizen of India, commits a murder in any place without and beyond India, he can be tried and convicted of murder in any place in India in which he may be found.

(6) Nothing in this Sanhita shall affect the provisions of any Act for punishing mutiny and desertion of officers, soldiers, sailors or airmen in the service of the Government of India or the provisions of any special or local law.

Definitions.

2. In this Sanhita unless the context otherwise requires,—

(1) "act" as well a series of acts as a single act;

(2) "animal" means any living creature, other than a human being;

(3) "counterfeit".—A person is said to "counterfeit" who causes one thing to resemble another thing, intending by means of that resemblance to practice deception, or knowing it to be likely that deception will thereby be proctised.

Explanation 1.—It is not essential to counterfeiting that the imitation should be exact.

Explanation 2.—When a person causes one thing to resemble another thing, and the resemblance is such that a person might be deceived thereby, it shall be presumed, until the contrary is proved, that the person so causing the one thing to resemble the other thing intended by means of that resemblance to practise deception or knew it to be likely that deception would thereby be practised;

(4) "Court" means a Judge who is empowered by law to act judicially alone, or a body of Judges, which is empowered by law to act judicially as a body, when such Judge or body of Judges is acting judicially;

(5) "death" means the death of a human being unless the contrary appears from the context;

(6) "dishonestly" means doing of an act with the intention of causing wrongful gain to one person or wrongful loss to another person;

(7) "document" means any matter expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, intended to be used, or which may be used, as evidence of that matter.

Explanation 1.—It is immaterial by what means or upon what substance the letters, figures or marks are formed, or whether the evidence is intended for, or may be used in a Court or not.

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Illustrations.

(*a*) A writing expressing the terms of a contract, which may be used as evidence of the contract, is a document.

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(b) A cheque upon a banker is a document.

(c) A power-of-attorney is a document.

(d) A Map or plan which is intended to be used or which may be used as evidence, is a document.

(e) A writing containing directions or instructions is a document.

Explanation 2.—Whatever is expressed by means of letters, figures or marks as explained by mercantile or other usage, shall be deemed to be expressed by such letters, figures or marks within the meaning of this section, although the same may not be actually expressed.

Illustration.

A writes his name on the back of a bill of exchange payable to his order. The meaning of the endorsement, as explained by mercantile usage, is that the bill is to be paid to the holder. The endorsement is a document, and shall be construed in the same manner as if the words "pay to the holder" or words to that effect had been written over the signature.

(8) "fraudulently".—A person is said to do a thing fraudulently if he does that thing with intent to defraud but not otherwise.

(9) "gender".—the pronoun "he" and its derivatives are used of any person, whether male, female or transgender.

Explanation.— "transgender" shall have the meaning assigned to it in clause (*k*) of section 2 of the Transgender Persons (Protection of Rights) Act, 2019;

(10) "good faith".—Nothing is said to be done or believed in "good faith" which is done or believed without due care and attention;

(11) "Government" means the Central Government or a State Government;

(12) "harbour".—except as otherwise provided in this Sanhita, includes the supplying a person with shelter, food, drink, money, clothes, arms, ammunition or means of conveyance, or the assisting a person by any means, whether of the same kind as those enumerated in this section or not, to evade apprehension;

(13) "injury" means any harm whatever illegally caused to any person, in body, mind, reputation or property;

(14) "illegal"- "legally bound to do". —The word "illegal" is applicable to everything which is an offence or which is prohibited by law, or which furnishes ground for a civil action; and a person is said to be "legally bound to do" whatever it is illegal in him to omit;

(15) "Judge" means a person who is officially designated as a Judge and includes a person,—

(*i*) who is empowered by law to give, in any legal proceeding, civil or criminal, a definitive judgment, or a judgment which, if not appealed against, would be definitive, or a judgment which, if confirmed by some other authority, would be definitive; or

(*ii*) who is one of a body or persons, which body of persons is empowered by law to give such a judgment.

40 of 2019.

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llustration.

A Magistrate exercising jurisdiction in respect of a charge on which he has power to sentence to fine or imprisonment, with or without appeal, is a Judge;

(16) "life" means the life of a human being, unless the contrary appears from the context;

(17) "local law" means a law applicable only to a particular part of India;

(18) "man" means male human being of any age;

(19) "mental illness" shall have the meaning assigned to it in clause (a) of section 2 of the Mental Healthcare Act, 2017;

10 of 2017.

(20) "month" and "year".—Wherever the word "month" or the word "year" is used, it is to be understood that the month or the year is to be reckoned according to the Gregorian calendar;

(21) "movable property" includes property of every description, except land and things attached to the earth or permanently fastened to anything which is attached to the earth;

(22) "number". —Unless the contrary appears from the context, words importing the singular number include the plural number, and words importing the plural number include the singular number;

(23) "oath" includes a solemn affirmation substituted by law for an oath, and any declaration required or authorised by law to be made before a public servant or to be used for the purpose of proof, whether in a Court or not;

(24) "offence".—Except in the Chapters and sections mentioned in sub-clauses (a) and (b) the word "offence" means an act made punishable by this Sanhita, but—

(a) in Chapter III and in the following sections, namely, sub-sections (2), (3), (4) and (5) of section 8, sections 10, 46, 47, 48, 51, 53, 54, 55, 56, 57, 61, 113, 114, 117, sub-sections (7) and (8) of section 125, 217, 224, 225, 234, 242, 244, 245, 253, 254, 255, 256, 257, sub-sections (6) and (7) of section 306 and clause (*b*) of section 324, the word "offence" means a thing punishable under this Sanhita, or under any special law or local law; and

(*b*) in sections 183, 205, 206, 232, 233, 243, 247 and 323 the word "offence" shall have the same meaning when the act punishable under the special law or local law is punishable under such law with imprisonment for a term of six months or more, whether with or without fine;

(25) "omission" means sigle ommission as well as a series of omissions;

(26) "person" includes any company or association or body of persons, whether incorporated or not;

(27) "public" includes any class of the public or any community;

(28) "public servant" means a person falling under any of the descriptions, namely: —

(a) every commissioned officer in the Army, Navy or Air Force;

(*b*) every Judge including any person empowered by law to discharge, whether by himself or as a member of any body of persons, any adjudicatory functions;

(c) every officer including a liquidator, receiver or commissioner whose duty it is, as such officer, to investigate or report on any matter of law or fact, or to make, authenticate, or keep any document, or to take charge or dispose of any

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property, or to execute any judicial process, or to administer any oath, or to interpret, or to preserve order in the Court, and every person specially authorised to perform any of such duties;

(*d*) every assessor or member of a panchayat assisting a Court or public servant;

(*e*) every arbitrator or other person to whom any cause or matter has been referred for decision or report by any Court, or by any other competent public authority;

(*f*) every person who holds any office by virtue of which he is empowered to place or keep any person in confinement;

(g) every officer of the Government whose duty it is, as such officer, to prevent offences, to give information of offences, to bring offenders to justice, or to protect the public health, safety or convenience;

(*h*) every officer whose duty it is as such officer, to take, receive, keep or expend any property on behalf of the Government, or to make any survey, assessment or contract on behalf of the Government, or to execute any revenue-process, or to investigate, or to report, on any matter affecting the pecuniary interests of the Government, or to make, authenticate or keep any document relating to the pecuniary interests of the Government, or to prevent the infraction of any law for the protection of the pecuniary interests of the Government;

(*i*) every officer whose duty it is, as such officer, to take, receive, keep or expend any property, to make any survey or assessment or to levy any rate or tax for any secular common purpose of any village, town or district, or to make, authenticate or keep any document for the ascertaining of the rights of the people of any village, town or district;

(*j*) every person who holds any office by virtue of which he is empowered to prepare, publish, maintain or revise an electoral roll or to conduct an election or part of an election;

(*k*) every person—

(*i*) in the service or pay of the Government or remunerated by fees or commission for the performance of any public duty by the Government;

(*ii*) in the service or pay of a local authority as defined in clause (*31*) of section 3 of the General Clauses Act, 1897, a corporation established by or under a Central or State Act or a Government company as defined in clause (*45*) of section 2 of the Companies Act, 2013.

Explanation.—

(*a*) persons falling under any of the descriptions made in this clause are public servants, whether appointed by the Government or not;

(*b*) every person who is in actual possession of the situation of a public servant, whatever legal defect there may be in his right to hold that situation is a public servant;

(c) "election" means an election for the purpose of selecting members of any legislative, municipal or other public authority, of whatever character, the method of election to which is by, or under any law for the time being in force.

Illustration.

A Municipal Commissioner is a public servant;

10 of 1897.

18 of 2013.

(29) "reason to believe".—A person is said to have "reason to believe" a thing, if he has sufficient cause to believe that thing but not otherwise;

(30) "special law" means a law applicable to a particular subject;

(31) "valuable security" means a document which is, or purports to be, a document where by any legal right is created, extended, transferred, restricted, extinguished or released, or where by any person acknowledges that he lies under legal liability, or has not a certain legal right.

Illustration.

A writes his name on the back of a bill of exchange. As the effect of this endorsement is to transfer the right to the bill to any person who may become the lawful holder of it, the endorsement is a "valuable security";

(32) "vessel" means anything made for the conveyance by water of human beings or of property;

(33) "voluntarily" A person is said to cause an effect "voluntarily" when he causes it by means whereby he intended to cause it, or by means which, at the time of employing those means, he knew or had reason to believe to be likely to cause it.

Illustration.

A sets fire, by night, to an inhabited house in a large town, for the purpose of facilitating a robbery and thus causes the death of a person. Here, A may not have intended to cause death; and may even be sorry that death has been caused by his act; yet, if he knew that he was likely to cause death, he has caused death voluntarily;

(34) "will" means any testamentary document;

(35) "woman" means a female human being of any age;

(36) "wrongful gain" means gain by unlawful means of property to which the person gaining is not legally entitled;

(37) "wrongful loss" means the loss by unlawful means of property to which the person losing it is legally entitled;

(38) "gaining wrongfully", "losing wrongfully".-- A person is said to gain wrongfully when such person retains wrongfully, as well as when such person acquires wrongfully. A person is said to lose wrongfully when such person is wrongfully kept out of any property, as well as when such person is wrongfully deprived of property; and

(39) words and expressions used but not defined in this Sanhita but defined in the Information Technology Act, 2000 and the Bhartiya Nagarik Suraksha Sanhita, 21 of 2000. 2023 and shall have the meanings respectively assigned to them in that Act Sanhita.

3. (1) Throughout this Sanhita every definition of an offence, every penal provision, and every Illustration of every such definition or penal provision, shall be understood subject to the exceptions contained in the Chapter entitled "General Exceptions", though those exceptions are not repeated in such definition, penal provision, or Illustration.

Illustrations.

(a) The sections, in this Sanhita which contain definitions of offences, do not express that a child under seven years of age cannot commit such offences; but the definitions are to be understood subject to the general exception which provides that nothing shall be an offence which is done by a child under seven years of age.

(b) A, a police-officer, without warrant, apprehends Z, who has committed murder. Here A is not guilty of the offence of wrongful confinement; for he was bound by law to apprehend Z, and therefore the case falls within the general exception which provides that "nothing is an offence which is done by a person who is bound by law to do it".

General Explanations and expressions.

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(2) Every expression which is explained in any Part of this Sanhita, is used in every Part of this Sanhita in conformity with the explanation.

(3) When property is in the possession of a person's spouse, clerk or servant, on account of that person, it is in that person's possession within the meaning of this Sanhita.

Explanation.—A person employed temporarily or on a particular occasion in the capacity of a clerk or servant, is a clerk or servant within the meaning of this sub-section.

(4) In every Part of this Sanhita, except where a contrary intention appears from the context, words which refer to acts done extend also to illegal omissions.

(5) When a criminal act is done by several persons in furtherance of the common intention of all, each of such persons is liable for that act in the same manner as if it were done by him alone.

(6) Whenever an act, which is criminal only by reason of its being done with a criminal knowledge or intention, is done by several persons, each of such persons who joins in the act with such knowledge or intention is liable for the act in the same manner as if the act were done by him alone with that knowledge or intention.

(7) Wherever the causing of a certain effect, or an attempt to cause that effect, by an act or by an omission, is an offence, it is to be understood that the causing of that effect partly by an act and partly by an omission is the same offence.

Illustration.

A intentionally causes Z's death, partly by illegally omitting to give Z food, and partly by beating Z. A has committed murder.

(8) When an offence is committed by means of several acts, whoever intentionally co-operates in the commission of that offence by doing any one of those acts, either singly or jointly with any other person, commits that offence.

Illustrations.

(*a*) A and B agree to murder Z by severally and at different times giving him small doses of poison. A and B administer the poison according to the agreement with intent to murder Z. Z dies from the effects the several doses of poison so administered to him. Here A and B intentionally cooperate in the commission of murder and as each of them does an act by which the death is caused, they are both guilty of the offence though their acts are separate.

(b) A and B are joint jailors, and as such have the charge of Z, a prisoner, alternatively for six hours at a time. A and B, intending to cause Z's death, knowingly co-operate in causing that effect by illegally omitting, each during the time of his attendance, to furnish Z with food supplied to them for that purpose. Z dies of hunger. Both A and B are guilty of the murder of Z.

(c) A, a jailor, has the charge of Z, a prisoner. A, intending to cause Z's death, illegally omits to supply Z with food; in consequence of which Z is much reduced in strength, but the starvation is not sufficient to cause his death. A is dismissed from his office, and B succeeds him. B, without collusion or co-operation with A, illegally omits to supply Z with food, knowing that he is likely thereby to cause Z's death. Z dies of hunger. B is guilty of murder, but, as A did not co-operate with B. A is guilty only of an attempt to commit murder.

(9) Where several persons are engaged or concerned in the commission of a criminal act, they may be guilty of different offences by means of that act.

Illustration.

A attacks Z under such circumstances of grave provocation that his killing of Z would be only culpable homicide not amounting to murder. B, having ill-will towards Z and intending to kill him, and not having been subject to the provocation, assists A in killing Z. Here, though A and B are both engaged in causing Z's death, B is guilty of murder, and A is guilty only of culpable homicide.

THE GAZETTE OF INDIA EXTRAORDINARY

CHAPTER II

OF PUNISHMENTS

Punishments. **4.** The punishments to which offenders are liable under the provisions of this Sanhita are—

(*a*) Death;

(*b*) Imprisonment for life, that is to say, imprisonment for remainder of a person's natural life;

(c) Imprisonment, which is of two descriptions, namely:-

(1) Rigorous, that is, with hard labour;

(*d*) Forfeiture of property;

(e) Fine;

(f) Community Service.

5. In every case in which sentence of,-

Commutation of sentence of death or imprisonment for life.

(*a*) death has been passed, the appropriate Government may, without the consent of the offender, commute the punishment for any other punishment provided by this Sanhita;

(*b*) imprisonment for life has been passed, the appropriate Government may, without the consent of the offender, commute the punishment for imprisonment of either description for a term not exceeding fourteen years.

Explanation.—For the purposes of this section expression" appropriate Government" means,—

(*a*) in cases where the sentence is a sentence of death or is for an offence against any law relating to a matter to which the executive power of the Union extends, the Central Government; and

(b) in cases where the sentence (whether of death or not) is for an offence against any law relating to a matter to which the executive power of the State extends, the Government of the State within which the offender is sentenced.

6. In calculating fractions of terms of punishment, imprisonment for life shall be reckoned as equivalent to imprisonment for twenty years unless otherwise provided.

7. In every case in which an offender is punishable with imprisonment which may be of either description, it shall be competent to the Court which sentences such offender to direct in the sentence that such imprisonment shall be wholly rigorous, or that such imprisonment shall be wholly simple, or that any part of such imprisonment shall be rigorous and the rest simple.

8. (1) Where no sum is expressed to which a fine may extend, the amount of fine to which the offender is liable is unlimited, but shall not be excessive.

(2) In every case of an offence—

(*a*) punishable with imprisonment as well as fine, in which the offender is sentenced to a fine, whether with or without imprisonment;

Fractions of terms of punishment.

Sentence may be (in certain cases of imprisonment) wholly or partly rigorous or simple.

Amount of fine, liability in default of payment of fine, etc.

⁽²⁾ Simple;



SEC. 2]

(b) punishable with imprisonment or fine, or with fine only, in which the offender is sentenced to a fine, it shall be competent to the Court which sentences such offender to direct by the sentence that, in default of payment of the fine, the offender shall suffer imprisonment for a certain term, in which imprisonment shall be in excess of any other imprisonment to which he may have been sentenced or to which he may be liable under a commutation of a sentence.

(3)The term for which the Court directs the offender to be imprisoned in default of payment of a fine shall not exceed one-fourth of the term of imprisonment which is the maximum fixed for the offence, if the offence be punishable with imprisonment as well as fine.

(4) The imprisonment which the Court imposes in default of payment of a fine or in default of community service may be of any description to which the offender might have been sentenced for the offence.

(5) If the offence is punishable with fine or community service, the imprisonment which the Court imposes in default of payment of the fine or in default of community service shall be simple, and the term for which the Court directs the offender to be imprisoned, in default of payment of fine or in default of community service, shall not exceed for any term not exceeding,—

(a) two months when the amount of the fine shall not exceed five thousand rupees; and

(b) four months when the amount of the fine shall not exceed ten thousand rupees, and for any term not exceeding one year in any other case.

(6) (a)The imprisonment which is imposed in default of payment of a fine shall terminate whenever that fine is either paid or levied by process of law;

(b) If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine still unpaid, the imprisonment shall terminate.

Illustration.

A is sentenced to a fine of one thousand rupees and to four months' imprisonment in default of payment. Here, if seven hundred and fifty rupees of the fine be paid or levied before the expiration of one month of the imprisonment, A will be discharged as soon as the first month has expired. If seven hundred and fifty rupees be paid or levied at the time of the expiration of the first month, or at any later time while A continues in imprisonment, A will be immediately discharged. If five hundred rupees of the fine be paid or levied before the expiration of two months of the imprisonment. A will be discharged as soon as the two months are completed. If five hundred rupees be paid or levied at the time of the expiration of those two months, or at any later time while A continues in imprisonment, A will be immediately discharged.

(7) The fine, or any part thereof which remains unpaid, may be levied at any time within six years after the passing of the sentence, and if, under the sentence, the offender be liable to imprisonment for a longer period than six years, then at any time previous to the expiration of that period; and the death of the offender does not discharge from the liability any property which would, after his death, be legally liable for his debts.

9. (1) Where anything which is an offence is made up of parts, any of which parts is itself an offence, the offender shall not be punished with the punishment of more than one of such his offences, unless it be so expressly provided.

Limit of punishment of offence made up of several offences.

(2) (a) Where anything is an offence falling within two or more separate definitions of $^{\text{offences.}}$ any law in force for the time being by which offences are defined or punished; or

(b) Where several acts, of which one or more than one would by itself or themselves

constitute an offence, constitute, when combined, a different offence,

the offender shall not be punished with a more severe punishment than the Court which tries him could award for any one of such offences.

Illustrations.

(a) A gives Z fifty strokes with a stick. Here A may have committed the offence of voluntarily causing hurt to Z by the whole beating, and also by each of the blows which make up the whole beating. If A were liable to punishment for every blow, he might be imprisoned for fifty years, one for each blow. But he is liable only to one punishment for the whole beating.

(b) But, if, while A is beating Z, Y interferes, and A intentionally strikes Y, here, as the blow given to Y is no part of the act whereby A voluntarily causes hurt to Z, A is liable to one punishment for voluntarily causing hurt to Z, and to another for the blow given to Y.

10. In all cases in which judgment is given that a person is guilty of one of several offences specified in the judgment, but that it is doubtful of which of these offences he is guilty, the offender shall be punished for the offence for which the lowest punishment is provided if the same punishment is not provided for all.

11. Whenever any person is convicted of an offence for which under this Sanhita the Court has power to sentence him to rigorous imprisonment, the Court may, by its sentence, order that the offender shall be kept in solitary confinement for any portion or portions of the imprisonment to which he is sentenced, not exceeding three months in the whole, according

(a) a time not exceeding one month if the term of imprisonment shall not exceed six months;

(b) a time not exceeding two months if the term of imprisonment shall exceed six months and shall not exceed one year;

(c) a time not exceeding three months if the term of imprisonment shall exceed one year.

12. In executing a sentence of solitary confinement, such confinement shall in no case exceed fourteen days at a time, with intervals between the periods of solitary confinement of not less duration than such periods; and when the imprisonment awarded shall exceed three months, the solitary confinement shall not exceed seven days in any one month of the whole imprisonment awarded, with intervals between the periods of solitary confinement of not less duration than such periods.

13. Whoever, having been convicted by a Court in India, of an offence punishable under Chapters X or Chapter XVII of this Sanhita with imprisonment of either description for a term of three years or upwards, shall be guilty of any offence punishable under either of those Chapters with like imprisonment for the like term, shall be subject for every such subsequent offence to imprisonment for life, or to imprisonment of either description for a term which may extend to ten years.

CHAPTER III

GENERAL EXCEPTIONS

14. Nothing is an offence which is done by a person who is, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith believes himself to be, bound by law to do it.

Illustrations.

(a) A, a soldier, fires on a mob by the order of his superior officer, in conformity with the commands of the law. A has committed no offence.

Punishment of person guilty of one of several offences, iudgment stating that it is doubtful of which.

Solitary confinement.

solitary confinement.

Limit of

Enhanced punishment for certain offences after previous conviction.

Act done by a person bound, or by mistake of fact believing himself bound, by law.

PART II-



(*b*) A, an officer of a Court, being ordered by that Court to arrest Y, and after due enquiry, believing Z to be Y, arrests Z. A has committed no offence.

15. Nothing is an offence which is done by a Judge when acting judicially in the exercise of any power which is, or which in good faith he believes to be, given to him by law.

16. Nothing which is done in pursuance of, or which is warranted by the judgment or order of, a Court; if done whilst such judgment or order remains in force, is an offence, notwithstanding the Court may have had no jurisdiction to pass such judgment or order, provided the person doing the act in good faith believes that the Court had such jurisdiction.

17. Nothing is an offence which is done by any person who is justified by law, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith, believes himself to be justified by law, in doing it.

Illustration.

A sees Z commit what appears to A to be a murder. A, in the exercise, to the best of his judgment exerted in good faith, of the power which the law gives to all persons of apprehending murderers in the fact, seizes Z, in order to bring Z before the proper authorities. A has committed no offence, though it may turn out that Z was acting in self-defence.

18. Nothing is an offence which is done by accident or misfortune, and without any criminal intention or knowledge in the doing of a lawful act in a lawful manner by lawful means and with proper care and caution.

Illustration.

A is at work with a hatchet; the head flies off and kills a man who is standing by. Here, if there was no want of proper caution on the part of A, his act is excusable and not an offence.

19. Nothing is an offence merely by reason of its being done with the knowledge that it is likely to cause harm, if it be done without any criminal intention to cause harm, and in good faith for the purpose of preventing or avoiding other harm to person or property.

Explanation.—It is a question of fact in such a case whether the harm to be prevented or avoided was of such a nature and so imminent as to justify or excuse the risk of doing the act with the knowledge that it was likely to cause harm.

Illustrations.

(*a*) A, the captain of a vessel, suddenly, and without any fault or negligence on his part, finds himself in such a position that, before he can stop his vessel, he must inevitably run down a boat B, with twenty or thirty passengers on board, unless he changes the course of his vessel, and that, by changing his course, he must incur risk of running down a boat C with only two passengers on board, which he may possibly clear. Here, if A alters his course without any intention to run down the boat C and in good faith for the purpose of avoiding the danger to the passengers in the boat B, he is not guilty of an offence, though he may run down the boat C by doing an act which he knew was likely to cause that effect, if it be found as a matter of fact that the danger which he intended to avoid was such as to excuse him in incurring the risk of running down the boat C.

(b) A, in a great fire, pulls down houses in order to prevent the conflagration from spreading. He does this with the intention in good faith of saving human life or property. Here, if it be found that the harm to be prevented was of such a nature and so imminent as to excuse A's act, A is not guilty of the offence.

Act of Judge when acting judicially.

Act done pursuant to judgment or order of Court.

Act done by a person justified, or by mistake of fact believing himself, justified, by law.

Accident in doing a lawful act.

Act likely to cause harm, but done without criminal intent, and to prevent other harm. THE GAZETTE OF INDIA EXTRAORDINARY



20. Nothing is an offence which is done by a child under seven years of age.

21. Nothing is an offence which is done by a child above seven years of age and under twelve, who has not attained sufficient maturity of understanding to judge of the nature and consequences of his conduct on that occasion.

22. Nothing is an offence which is done by a person who, at the time of doing it, by reason of mental illness, is incapable of knowing the nature of the act, or that he is doing what is either wrong or contrary to law.

23. Nothing is an offence which is done by a person who, at the time of doing it, is, by reason of intoxication, incapable of knowing the nature of the act, or that he is doing what is either wrong, or contrary to law; unless that the thing which intoxicated him was administered to him without his knowledge or against his will.

24. In cases where an act done is not an offence unless done with a particular knowledge or intent, a person who does the act in a state of intoxication shall be liable to be dealt with as if he had the same knowledge as he would have had if he had not been intoxicated, unless the thing which intoxicated him was administered to him without his knowledge or against his will.

25. Nothing which is not intended to cause death, or grievous hurt, and which is not known by the doer to be likely to cause death or grievous hurt, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, to any person, above eighteen years of age, who has given consent, whether express or implied, to suffer that harm; or by reason of any harm which it may be known by the doer to be likely to cause to any such person who has consented to take the risk of that harm.

Illustration.

A and Z agree to fence with each other for amusement. This agreement implies the consent of each to suffer any harm which, in the course of such fencing, may be caused without foul play; and if A, while playing fairly, hurts Z, A commits no offence.

26. Nothing, which is not intended to cause death, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, or be known by the doer to be likely to cause, to any person for whose benefit it is done in good faith, and who has given a consent, whether express or implied, to suffer that harm, or to take the risk of that harm.

Illustration.

A, a surgeon, knowing that a particular operation is likely to cause the death of Z, who suffers under the painful complaint, but not intending to cause Z's death, and intending, in good faith, Z's benefit, performs that operation on Z, with Z's consent. A has committed no offence.

27. Nothing which is done in good faith for the benefit of a person under twelve years of age, or of person with mental illness, by or by consent, either express or implied, of the guardian or other person having lawful charge of that person, is an offence by reason of any harm which it may cause, or be intended by the doer to cause or be known by the doer to be likely to cause to that person:

Provided that this exception shall not extend to-

- (*a*) the intentional causing of death, or to the attempting to cause death;
- (b) the doing of anything which the person doing it knows to be likely to cause

Act of a child under seven years of age.

Act of a child above seven and under twelve of immature understanding.

Act of a person of mental illness.

Act of a person incapable of judgment by reason of intoxication caused against his will.

Offence requiring a particular intent or knowledge committed by one who is intoxicated.

Act not intended and not known to be likely to cause death or grievous hurt, done by consent.

Act not intended to cause death, done by consent in good faith for person's benefit.

Act done in good faith for benefit of child or person with mental illness, by or by consent of guardian.



death, for any purpose other than the preventing of death or grievous hurt, or the curing of any grievous disease or infirmity;

(c) the voluntary causing of grievous hurt, or to the attempting to cause grievous hurt, unless it be for the purpose of preventing death or grievous hurt, or the curing of any grievous disease or infirmity;

(d) the abetment of any offence, to the committing of which offence it would not extend.

Illustration.

A, in good faith, for his child's benefit without his child's consent, has his child cut for the stone by a surgeon knowing it to be likely that the operation will cause the child's death, but not intending to cause the child's death. A is within the exception, in as much as his object was the cure of the child.

28. A consent is not such a consent as is intended by any section of this Sanhita,—

(a) if the consent is given by a person under fear of injury, or under a misconception of fact, and if the person doing the act knows, or has reason to believe, that the consent was given in consequence of such fear or misconception; or

(b) if the consent is given by a person who, from mental illness, or intoxication, is unable to understand the nature and consequence of that to which he gives his consent: or

(c) unless the contrary appears from the context, if the consent is given by a person who is under twelve years of age.

29. The exceptions in sections 21, 22 and 23 do not extend to acts which are offences Exclusion of independently of any harm which they may cause, or be intended to cause, or be known to be likely to cause, to the person giving the consent, or on whose behalf the consent is given.

Illustration.

Causing miscarriage (unless caused in good faith for the purpose of saving the life of the woman) is offence independently of any harm which it may cause or be intended to cause to the woman. Therefore, it is not an offence "by reason of such harm"; and the consent of the woman or of her guardian to the causing of such miscarriage does not justify the act.

30. Nothing is an offence by reason of any harm which it may cause to a person for whose benefit it is done in good faith, even without that person's consent, if the circumstances are such that it is impossible for that person to signify consent, or if that person is incapable of giving consent, and has no guardian or other person in lawful charge of him from whom it is possible to obtain consent in time for the thing to be done with benefit:

Provided that exception shall not extend to-

(a) the intentional causing of death, or the attempting to cause death;

(b) the doing of anything which the person doing it knows to be likely to cause death, for any purpose other than the preventing of death or grievous hurt, or the curing of any grievous disease or infirmity;

(c) the voluntary causing of hurt, or to the attempting to cause hurt, for any purpose other than the preventing of death or hurt;

(d) the abetment of any offence, to the committing of which offence it would not extend.

Illustrations.

(1) Z is thrown from his horse, and is insensible. A, a surgeon, finds that Z requires to

Consent known to be given under fear or misconception.

acts which are offences independently of harm caused.

Act done in good faith for benefit of a person without consent.

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be trepanned. A, not intending Z's death, but in good faith, for Z's benefit, performs the trepan before Z recovers his power of judging for himself. A has committed no offence.

(3) A, a surgeon, sees a child suffer an accident which is likely to prove fatal unless an operation be immediately performed. There is no time to apply to the child's guardian. A performs the operation in spite of the entreaties of the child, intending, in good faith, the child's benefit. A has committed no offence.

(4) A is in a house which is on fire, with Z, a child. People below hold out a blanket. A drops the child from the house top, knowing it to be likely that the fall may kill the child, but not intending to kill the child, and intending, in good faith, the child's benefit. Here, even if the child is killed by the fall, A has committed no offence.

Explanation.—Mere pecuniary benefit is not benefit within the meaning of sections 21, 22 and 23.

Communication made in good faith.

31. No communication made in good faith is an offence by reason of any harm to the person to whom it is made, if it is made for the benefit of that person.

Illustration.

A, a surgeon, in good faith, communicates to a patient his opinion that he cannot live. The patient dies in consequence of the shock. A has committed no offence, though he knew it to be likely that the communication might cause the patient's death.

32. Except murder, and offences against the State punishable with death, nothing is an offence which is done by a person who is compelled to do it by threats, which, at the time of doing it, reasonably cause the apprehension that instant death to that person will otherwise be the consequence:

Provided the person doing the act did not of his own accord, or from a reasonable apprehension of harm to himself short of instant death, place himself in the situation by which he became subject to such constraint.

Explanation 1.—A person who, of his own accord, or by reason of a threat of being beaten, joins a gang of dacoits, knowing their character, is not entitled to the benefit of this exception, on the ground of his having been compelled by his associates to do anything that is an offence by law.

Explanation 2.—A person seized by a gang of dacoits, and forced, by threat of instant death, to do a thing which is an offence by law; for example, a smith compelled to take his tools and to force the door of a house for the dacoits to enter and plunder it, is entitled to the benefit of this exception.

Act causing **33.** Nothing is an offence by reason that it causes, or that it is intended to cause, or that it is known to be likely to cause, any harm, if that harm is so slight that no person of ordinary sense and temper would complain of such harm.

Of the right of private defence

Things done
in private
defence.**34.** Nothing is an offence which is done in the exercise of the right of private defence.Right of**35.** Every person has a right, subject to the restrictions contained in section 37, to

private defence of body and of property.

defend-

(*a*) his own body, and the body of any other person, against any offence affecting the human body;

(b) the property, whether movable or immovable, of himself or of any other

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Act to which a person compelled by threats.

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person, against any act which is an offence falling under the definition of theft, robbery, mischief or criminal trespass, or which is an attempt to commit theft, robbery, mischief or criminal trespass.

36. When an act, which would otherwise be a certain offence, is not that offence, by reason of the youth, the want of maturity of understanding, the mental illness or the intoxication of the person doing that act, or by reason of any misconception on the part of that person, every person has the same right of private defence against that act which he would have if a person with the act were that offence.

Illustrations.

(a) Z, under the influence of mental illness, attempts to kill A; Z is guilty of no offence. But A has the same right of private defence which he would have if Z were sane.

(b) A enters by night a house which he is legally entitled to enter. Z, in good faith, taking A for a house-breaker, attacks A. Here Z, by attacking A under this misconception, commits no offence. But A has the same right of private defence against Z, which he would have if Z were not acting under that misconception.

37. (1) There is no right of private defence,—

(a) against an act which does not reasonably cause the apprehension of death or of grievous hurt, if done, or attempted to be done, by a public servant acting in good faith under colour of his office, though that act, may not be strictly justifiable by law;

(b) against an act which does not reasonably cause the apprehension of death or of grievous hurt, if done, or attempted to be done, by the direction of a public servant acting in good faith under colour of his office, though that direction may not be strictly justifiable by law;

(c) in cases in which there is time to have recourse to the protection of the public authorities.

(2) The right of private defence in no case extends to the inflicting of more harm than it is necessary to inflict for the purpose of defence.

Explanation 1.—A person is not deprived of the right of private defence against an act done, or attempted to be done, by a public servant, as such, unless he knows or has reason to believe, that the person doing the act is such public servant.

Explanation 2.—A person is not deprived of the right of private defence against an act done, or attempted to be done, by the direction of a public servant, unless he knows, or has reason to believe, that the person doing the act is acting by such direction, or unless such person states the authority under which he acts, or if he has authority in writing, unless he produces such authority, if demanded.

38. The right of private defence of the body extends, under the restrictions specified in section 37, to the voluntary causing of death or of any other harm to the assailant, if the offence which occasions the exercise of the right be of any of the descriptions hereinafter enumerated, namely:-

(a) such an assault as may reasonably cause the apprehension that death will otherwise be the consequence of such assault;

(b) such an assault as may reasonably cause the apprehension that grievous hurt will otherwise be the consequence of such assault;

(c) an assault with the intention of committing rape;

(d) an assault with the intention of gratifying unnatural lust;

(e) an assault with the intention of kidnapping or abducting;

private defence against act of mental illness, etc.

Right of

When the right of private defence of body extends to causing death.

Acts against which there is no right of private defence.



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(*f*) an assault with the intention of wrongfully confining a person, under circumstances which may reasonably cause him to apprehend that he will be unable to have recourse to the public authorities for his release;

(g) an act of throwing or administering acid or an attempt to throw or administer acid which may reasonably cause the apprehension that grievous hurt will otherwise be the consequence of such act.

39. If the offence be not of any of the descriptions specified in section 38, the right of private defence of the body does not extend to the voluntary causing of death to the assailant, but does extend, under the restrictions specified in section 37, to the voluntary causing to the assailant of any harm other than death.

40. The right of private defence of the body commences as soon as a reasonable apprehension of danger to the body arises from an attempt or threat to commit the offence though the offence may not have been committed; and it continues as long as such apprehension of danger to the body continues.

41. The right of private defence of property extends, under the restrictions specified in section 37, to the voluntary causing of death or of any other harm to the wrong-doer, if the offence, the committing of which, or the attempting to commit which, occasions the exercise of the right, be an offence of any of the descriptions hereinafter enumerated, namely:—

(a) robbery;

(b) house-breaking after sun set and before sun rise;

(c) mischief by fire or any explosive substance committed on any building, tent or vessel, which building, tent or vessel is used as a human dwelling, or as a place for the custody of property;

(d) theft, mischief, or house-trespass, under such circumstances as may reasonably cause apprehension that death or grievous hurt will be the consequence, if such right of private defence is not exercised.

42. If the offence, the committing of which, or the attempting to commit which occasions the exercise of the right of private defence, be theft, mischief, or criminal trespass, not of any of the descriptions specified in section 41, that right does not extend to the voluntary causing of death, but does extend, subject to the restrictions specified in section 37, to the voluntary causing to the wrong-doer of any harm other than death.

Commencement and continuance of right of private defence of property.

When such

harm other

than death.

right extends

to causing any

43. The right of private defence of property,—

(a) commences when a reasonable apprehension of danger to the property commences;

(*b*) against theft continues till the offender has effected his retreat with the property or either the assistance of the public authorities is obtained, or the property has been recovered;

(c) against robbery continues as long as the offender causes or attempts to cause to any person death or hurt or wrongful restraint or as long as the fear of instant death or of instant hurt or of instant personal restraint continues;

(*d*) against criminal trespass or mischief continues as long as the offender continues in the commission of criminal trespass or mischief;

(*e*) against house-breaking after sunset and before sun rise continues as long as the house-trespass which has been begun by such house-breaking continues.

44. If in the exercise of the right of private defence against an assault which reasonably causes the apprehension of death, the defender be so situated that he cannot effectually

Right of private defence against deadly assault when there is risk of harm to innocent person.

=

When such right extends

harm other

than death.

and

to causing any

continuance of

right of private

defence of the body.

When right of

private

defence of

extends to causing death.

property



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exercise that right without risk of harm to an innocent person, his right of private defence extends to the running of that risk.

Illustration.

A is attacked by a mob who attempt to murder him. He cannot effectually exercise his right of private defence without firing on the mob, and he cannot fire without risk of harming young children who are mingled with the mob. A commits no offence if by so firing he harms any of the children.

CHAPTER IV

OF ABETMENT, CRIMINAL CONSPIRACY AND ATTEMPT

Of Abetment

45. A person abets the doing of a thing, who—

Abetment of thing.

(a) instigates any person to do that thing; or

(b) engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing; or

(c) intentionally aids, by any act or illegal omission, the doing of that thing.

Explanation 1.—A person who, by wilful misrepresentation, or by wilful concealment of a material fact which he is bound to disclose, voluntarily causes or procures, or attempts to cause or procure, a thing to be done, is said to instigate the doing of that thing.

Illustration.

A, a public officer, is authorised by a warrant from a Court to apprehend Z. B, knowing that fact and also that C is not Z, wilfully represents to A that C is Z, and thereby intentionally causes A to apprehend C. Here B abets by instigation the apprehension of C.

Explanation 2. —Whoever, either prior to or at the time of the commission of an act, does anything in order to facilitate the commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act.

46. A person abets an offence, who abets either the commission of an offence, or the Abettor. commission of an act which would be an offence, if committed by a person capable by law of committing an offence with the same intention or knowledge as that of the abettor.

Explanation 1. —The abetment of the illegal omission of an act may amount to an offence although the abettor may not himself be bound to do that act.

Explanation 2. —To constitute the offence of abetment it is not necessary that the act abetted should be committed, or that the effect requisite to constitute the offence should be caused.

Illustrations.

(a) A instigates B to murder C. B refuses to do so. A is guilty of abetting B to commit murder.

(*b*) A instigates B to murder D. B in pursuance of the instigation stabs D. D recovers from the wound. A is guilty of instigating B to commit murder.

Explanation 3.—It is not necessary that the person abetted should be capable by law of committing an offence, or that he should have the same guilty intention or knowledge as that of the abettor, or any guilty intention or knowledge.

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Illustrations.

(*a*) A, with a guilty intention, abets a child or a person with mental illness to commit an act which would be an offence, if committed by a person capable by law of committing an offence, and having the same intention as A. Here A, whether the act be committed or not, is guilty of abetting an offence.

(b) A, with the intention of murdering Z, instigates B, a child under seven years of age, to do an act which causes Z's death. B, in consequence of the abetment, does the act in the absence of A and thereby causes Z's death. Here, though B was not capable by law of committing an offence, A is liable to be punished in the same manner as if B had been capable by law of committing an offence, and had committed murder, and he is therefore subject to the punishment of death.

(c) A instigates B to set fire to a dwelling-house. B, in consequence of his mental illness, being incapable of knowing the nature of the act, or that he is doing what is wrong or contrary to law, sets fire to the house in consequence of A's instigation. B has committed no offence, but A is guilty of abetting the offence of setting fire to a dwelling-house, and is liable to the punishment provided for that offence.

(d) A, intending to cause a theft to be committed, instigates B to take property belonging to Z out of Z's possession. A induces B to believe that the property belongs to A. B takes the property out of Z's possession, in good faith, believing it to be A's property. B, acting under this misconception, does not take dishonestly, and therefore does not commit theft. But A is guilty of abetting theft, and is liable to the same punishment as if B had committed theft.

Explanation 4. —The abetment of an offence being an offence, the abetment of such an abetment is also an offence.

Illustration.

A instigates B to instigate C to murder Z. B accordingly instigates C to murder Z, and C commits that offence in consequence of B's instigation. B is liable to be punished for his offence with the punishment for murder; and, as A instigated B to commit the offence, A is also liable to the same punishment.

Explanation 5. —It is not necessary to the commission of the offence of abetment by conspiracy that the abettor should concert the offence with the person who commits it. It is sufficient if he engages in the conspiracy in pursuance of which the offence is committed.

Illustration.

A concerts with B a plan for poisoning Z. It is agreed that A shall administer the poison. B then explains the plan to C mentioning that a third person is to administer the poison, but without mentioning A's name. C agrees to procure the poison, and procures and delivers it to B for the purpose of its being used in the manner explained. A administers the poison; Z dies in consequence. Here, though A and C have not conspired together, yet C has been engaged in the conspiracy in pursuance of which Z has been murdered. C has therefore committed the offence defined in this section and is liable to the punishment for murder.

Abetment in India of offences outside India.

47. A person abets an offence within the meaning of this Sanhita who, in India, abets the commission of any act without and beyond India which would constitute an offence if committed in India.

Illustration.

A, in India, instigates B, a foreigner in country X, to commit a murder in that country, A is guilty of abetting murder.

Abetment outside India for offence in India. **48.** A person abets an offence within the meaning of this Sanhita who, without and beyond India, abets the commission of any act in India which would constitute an offence if committed in India.



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Illustration.

A, in country X, instigates B, to commit a murder in India, A is guilty of abetting murder.

49. Whoever abets any offence shall, if the act abetted is committed in consequence of the abetment, and no express provision is made by this Sanhita for the punishment of such abetment, be punished with the punishment provided for the offence.

Explanation.—An act or offence is said to be committed in consequence of abetment, when it is committed in consequence of the instigation, or in pursuance of the conspiracy, or with the aid which constitutes the abetment.

Illustrations.

(*a*) A instigates B to give false evidence. B, in consequence of the instigation, commits that offence. A is guilty of abetting that offence, and is liable to the same punishment as B.

(b) A and B conspire to poison Z. A, in pursuance of the conspiracy, procures the poison and delivers it to B in order that he may administer it to Z. B, in pursuance of the conspiracy, administers the poison to Z in A's absence and thereby causes Z's death. Here B is guilty of murder. A is guilty of abetting that offence by conspiracy, and is liable to the punishment for murder.

50. Whoever abets the commission of an offence shall, if the person abetted does the act with a different intention or knowledge from that of the abettor, be punished with the punishment provided for the offence which would have been committed if the act had been done with the intention or knowledge of the abettor and with no other.

51. When an act is abetted and a different act is done, the abettor is liable for the act Liability of done, in the same manner and to the same extent as if he had directly abetted it:

Provided that the act done was a probable consequence of the abetment, and was committed under the influence of the instigation, or with the aid or in pursuance of the conspiracy which constituted the abetment.

Illustrations.

(*a*) A instigates a child to put poison into the food of Z, and gives him poison for that purpose. The child, in consequence of the instigation, by mistake puts the poison into the food of Y, which is by the side of that of Z. Here, if the child was acting under the influence of A's instigation, and the act done was under the circumstances a probable consequence of the abetment, A is liable in the same manner and to the same extent as if he had instigated the child to put the poison into the food of Y.

(b) A instigates B to burn Z's house, B sets fire to the house and at the same time commits theft of property there. A, though guilty of abetting the burning of the house, is not guilty of abetting the theft; for the theft was a distinct act, and not a probable consequence of the burning.

(c) A instigates B and C to break into an inhabited house at midnight for the purpose of robbery, and provides them with arms for that purpose. B and C break into the house, and being resisted by Z, one of the inmates, murder Z. Here, if that murder was the probable consequence of the abetment, A is liable to the punishment provided for murder.

52. If the act for which the abettor is liable under section 51 is committed in addition to the act abetted, and constitute a distinct offence, the abettor is liable to punishment for each of the offences.

Abettor when liable to cumulative punishment for act abetted and for act done.

Punishment of abetment if act abetted is committed in consequence and where no express provision is made for its punishment.

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Punishment of abetment if person abetted does act with different intention from that of abettor.

Liability of abettor when one act abetted and different act done.

Illustration.

A instigates B to resist by force a distress made by a public servant. B, in consequence, resists that distress. In offering the resistance, B voluntarily causes grievous hurt to the officer executing the distress. As B has committed both the offence of resisting the distress, and the offence of voluntarily causing grievous hurt, B is liable to punishment for both these offences; and, if A knew that B was likely voluntarily to cause grievous hurt in resisting the distress, A will also be liable to punishment for each of the offences.

53. When an act is abetted with the intention on the part of the abettor of causing a particular effect, and an act for which the abettor is liable in consequence of the abetment, causes a different effect from that intended by the abettor, the abettor is liable for the effect caused, in the same manner and to the same extent as if he had abetted the act with the intention of causing that effect, provided he knew that the act abetted was likely to cause that effect.

Illustration.

A instigates B to cause grievous hurt to Z. B, in consequence of the instigation, causes grievous hurt to Z. Z dies in consequence. Here, if A knew that the grievous hurt abetted was likely to cause death, A is liable to be punished with the punishment provided for murder.

54.Whenever any person, who is absent would be liable to be punished as an abettor, is present when the act or offence for which he would be punishable in consequence of the abetment is committed, he shall be deemed to have committed such act or offence.

55. (1)Whoever abets the commission of an offence punishable with death or imprisonment for life, shall, if that offence be not committed in consequence of the abetment, and no express provision is made under this Sanhita for the punishment of such abetment, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(2) If any act for which the abettor is liable in consequence of the abetment, and which causes hurt to any person, is done, the abettor shall be liable to imprisonment of either description for a term which may extend to fourteen years, and shall also be liable to fine.

Illustration.

A instigates B to murder Z. The offence is not committed. If B had murdered Z, he would have been subject to the punishment of death or imprisonment for life. Therefore A is liable to imprisonment for a term which may extend to seven years and also to a fine; and if any hurt be done to Z in consequence of the abetment, he will be liable to imprisonment for a term which may extend to fine.

Abetment of offence punishable with imprisonment. **56.** (1)Whoever abets an offence punishable with imprisonment shall, if that offence be not committed in consequence of the abetment, and no express provision is made by this Sanhita for the punishment of such abetment, be punished with imprisonment of any description provided for that offence for a term which may extend to one-fourth part of the longest term provided for that offence; or with such fine as is provided for that offence, or with both.

(2) If the abettor or the person abetted is a public servant, whose duty it is to prevent the commission of such offence, the abettor shall be punished with imprisonment of any description provided for that offence, for a term which may extend to one-half of the longest term provided for that offence, or with such fine as is provided for the offence, or with both.

Illustrations.

(*a*) A instigates B to give false evidence. Here, if B does not give false evidence, A has nevertheless committed the offence defined in this section, and is punishable accordingly.

Liability of abettor for

effect caused

by act abetted

different from

that intended by abettor.

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Abettor present when offence is committed.

Abetment of offence punishable with death or imprisonment for life. WUNDBAD HIGH COLLER

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(c) B abets the commission of a robbery by A, a police-officer, whose duty it is to prevent that offence. Here, though the robbery be not committed, B is liable to one-half of the longest term of imprisonment provided for the offence of robbery, and also to fine.

57. Whoever abets the commission of an offence by the public generally or by any number or class of persons exceeding ten, shall be punished with imprisonment of either description for a term which may extend to seven years and with fine.

Illustration.

A affixes in a public place a placard instigating a sect consisting of more than ten members to meet at a certain time and place, for the purpose of attacking the members of an adverse sect, while engaged in a procession. A has committed the offence defined in this section.

58. Whoever intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence punishable with death or imprisonment for life, voluntarily conceals by any act or illegal omission, or by the use of encryption or any other information hiding tool, the existence of a design to commit such offence or makes any representation which he knows to be false respecting such design shall,-

(a) if that offence be committed, be punished with imprisonment of either description for a term which may extend to seven years; or

(b) if the offence be not committed, with imprisonment of either description, for a term which may extend to three years,

and shall also be liable to fine.

Illustration.

A, knowing that dacoity is about to be committed at B, falsely informs the Magistrate that a dacoity is about to be committed at C, a place in an opposite direction, and thereby misleads the Magistrate with intent to facilitate the commission of the offence. The dacoity is committed at B in pursuance of the design. A is punishable under this section.

59. Whoever, being a public servant, intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence which it is his duty as such public servant to prevent, voluntarily conceals, by any act or illegal omission or by the use of encryption or any other information hiding tool, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design it is his duty shall.---

Public servant concealing design to commit offence which to prevent.

(a) if the offence be committed, be punished with imprisonment of any description provided for the offence, for a term which may extend to one-half of the longest term of such imprisonment, or with such fine as is provided for that offence, or with both; or

(b) if the offence be punishable with death or imprisonment for life, with imprisonment of either description for a term which may extend to ten years; or

(c) if the offence be not committed, shall be punished with imprisonment of any description provided for the offence for a term which may extend to one-fourth part of the longest term of such imprisonment or with such fine as is provided for the offence, or with both.

Illustration

A, an officer of police, being legally bound to give information of all designs to commit robbery which may come to his knowledge, and knowing that B designs to commit robbery, omits to give such information, with intent to so facilitate the commission of that offence.

Abetting commission of offence by public or by more than ten persons.

Concealing design to commit offence punishable with death or imprisonment for life.

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Here A has by an illegal omission concealed the existence of B's design, and is liable to punishment according to the provision of this section.

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60. Whoever, intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence punishable with imprisonment, voluntarily conceals, by any act or illegal omission, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design shall,—

(*a*) if the offence be committed, be punished with imprisonment of the description provided for the offence, for a term which may extend to one-fourth; and

(*b*) if the offence be not committed, to one-eighth, of the longest term of such imprisonment, or with such fine as is provided for the offence, or with both.

Of Criminal conspiracy

61. (1) When two or more persons agree to do, or cause to be done—

(a) an illegal act; or

(*b*) an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy:

Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done by one or more parties to such agreement in pursuance thereof.

Explanation.—It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.

(2) Whoever is a party to a criminal conspiracy,—

(*a*) to commit an offence punishable with death, imprisonment for life or rigorous imprisonment for a term of two years or upwards, shall, where no express provision is made in this Sanhita for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence;

(*b*) other than a criminal conspiracy to commit an offence punishable as aforesaid shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both.

Of attempt

Punishment for attempting to commit offences punishable with imprisonment for life or other imprisonment. **62.** Whoever attempts to commit an offence punishable by this Sanhita with imprisonment for life or imprisonment, or to cause such an offence to be committed, and in such attempt does any act towards the commission of the offence, shall, where no express provision is made by this Sanhita for the punishment of such attempt, be punished with imprisonment of any description provided for the offence, for a term which may extend to one-half of the imprisonment for life or, as the case may be, one-half of the longest term of imprisonment provided for that offence, or with such fine as is provided for the offence, or with both.

Illustration.

(a) A makes an attempt to steal some jewels by breaking open a box, and finds after so opening the box, that there is no jewel in it. He has done an act towards the commission of theft, and therefore is guilty under this section.

(b) A makes an attempt to pick the pocket of Z by thrusting his hand into Z's pocket. A fails in the attempt in consequence of Z's having nothing in his pocket. A is guilty under this section.

Concealing design to commit offence punishable with imprisonment.

Criminal

conspiracy.



THE GAZETTE OF INDIA EXTRAORDINARY

CHAPTER V

OF OFFENCES AGAINST WOMAN AND CHILDREN

Of Sexual offences

63. A man is said to commit "rape" if he-

(a) penetrates his penis, to any extent, into the vagina, mouth, urethra or anus of a woman or makes her to do so with him or any other person; or

(b) inserts, to any extent, any object or a part of the body, not being the penis, into the vagina, the urethra or anus of a woman or makes her to do so with him or any other person; or

(c) manipulates any part of the body of a woman so as to cause penetration into the vagina, urethra, anus or any part of body of such woman or makes her to do so with him or any other person; or

(d) applies his mouth to the vagina, anus, urethra of a woman or makes her to do so with him or any other person,

under the circumstances falling under any of the following seven descriptions: ----

(i) against her will.

(ii) without her consent.

(*iii*) with her consent, when her consent has been obtained by putting her or any person in whom she is interested, in fear of death or of hurt.

(*iv*) with her consent, when the man knows that he is not her husband and that her consent is given because she believes that he is another man to whom she is or believes herself to be lawfully married.

(v) with her consent when, at the time of giving such consent, by reason of mental illness or intoxication or the administration by him personally or through another of any stupefying or unwholesome substance, she is unable to understand the nature and consequences of that to which she gives consent.

(vi) with or without her consent, when she is under eighteen years of age.

(vii) when she is unable to communicate consent.

Explanation 1.—For the purposes of this section, "vagina" shall also include labia majora.

Explanation 2. —Consent means an unequivocal voluntary agreement when the woman by words, gestures or any form of verbal or non-verbal communication, communicates willingness to participate in the specific sexual act:

Provided that a woman who does not physically resist to the act of penetration shall not by the reason only of that fact, be regarded as consenting to the sexual activity.

Exception.1—A medical procedure or intervention shall not constitute rape.

Exception.2—Sexual intercourse or sexual acts by a man with his own wife, the wife not being under eighteen years of age, is not rape.

64. (1)Whoever, except in the cases provided for in sub-section (2), commits rape, Punishment shall be punished with rigorous imprisonment of either description for a term which shall not be less than ten years, but which may extend to imprisonment for life, and shall also be liable to fine.

for rape.

(2) Whoever,—

(a) being a police officer, commits rape,—

Rape.

[PART II—

(*i*) within the limits of the police station to which such police officer is appointed; or

(*ii*) in the premises of any station house; or

(*iii*) on a woman in such police officer's custody or in the custody of a police officer subordinate to such police officer; or

(b) being a public servant, commits rape on a woman in such public servant's custody or in the custody of a public servant subordinate to such public servant; or

(*c*) being a member of the armed forces deployed in an area by the Central Government or a State Government commits rape in such area; or

(d) being on the management or on the staff of a jail, remand home or other place of custody established by or under any law for the time being in force or of a women's or children's institution, commits rape on any inmate of such jail, remand home, place or institution; or

(*e*) being on the management or on the staff of a hospital, commits rape on a woman in that hospital; or

(*f*) being a relative, guardian or teacher of, or a person in a position of trust or authority towards the woman, commits rape on such woman; or

(g) commits rape during communal or sectarian violence; or

(h) commits rape on a woman knowing her to be pregnant; or

(i) commits rape, on a woman incapable of giving consent; or

(*j*) being in a position of control or dominance over a woman, commits rape on such woman; or

(k) commits rape on a woman suffering from mental illness or physical disability; or

(*l*) while committing rape causes grievous bodily harm or maims or disfigures or endangers the life of a woman; or

(*m*) commits rape repeatedly on the same woman,

shall be punished with rigorous imprisonment for a term which shall not be less than ten years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

Explanation.-For the purposes of this sub-section,-

(*a*) "armed forces" means the naval, army and air forces and includes any member of the Armed Forces constituted under any law for the time being in force, including the paramilitary forces and any auxiliary forces that are under the control of the Central Government or the State Government;

(*b*) "hospital" means the precincts of the hospital and includes the precincts of any institution for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation;

(*c*) "police officer" shall have the same meaning as assigned to the expression "police" under the Police Act, 1861;

5 of 1861.

(d) "women's or children's institution" means an institution, whether called an orphanage or a home for neglected women or children or a widow's home or an institution called by any other name, which is established and maintained for the reception and care of women or children.


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65. (1) Whoever, commits rape on a woman under sixteen years of age shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

(2) Whoever, commits rape on a woman under twelve years of age shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and with fine or with death:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this section shall be paid to the victim.

66. Whoever, commits an offence punishable under sub-section (1) or sub-section (2) of section 64 and in the course of such commission inflicts an injury which causes the death of the woman or causes the woman to be in a persistent vegetative state, shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, or with death.

67. Whoever has sexual intercourse with his own wife, who is living separately, whether under a decree of separation or otherwise, without her consent, shall be punished with imprisonment of either description for a term which shall not be less than two years but which may extend to seven years, and shall also be liable to fine.

Explanation.—In this section, "sexual intercourse" shall mean any of the acts mentioned in clauses (a) to (d) of section 63.

68. Whoever, being-

(a) in a position of authority or in a fiduciary relationship; or

(*b*) a public servant; or

(c) superintendent or manager of a jail, remand home or other place of custody established by or under any law for the time being in force, or a women's or children's institution; or

(d) on the management of a hospital or being on the staff of a hospital, abuses such position or fiduciary relationship to induce or seduce any woman either in his custody or under his charge or present in the premises to have sexual intercourse with him, such sexual intercourse not amounting to the offence of rape,

shall be punished with rigorous imprisonment of either description for a term which shall not be less than five years, but which may extend to ten years, and shall also be liable to fine.

Explanation 1.—In this section, "sexual intercourse" shall mean any of the acts mentioned in clauses (a) to (d) of section 63.

Explanation 2.—For the purposes of this section, *Explanation* 1 to section 63 shall also be applicable.

Explanation 3. —"Superintendent", in relation to a jail, remand home or other place of custody or a women's or children's institution, includes a person holding any other office in such jail, remand home, place or institution by virtue of which such person can exercise any authority or control over its inmates.

Punishment for causing death or resulting in persistent vegetative state of victim. Sexual intercourse by husband upon his wife during separation or by person in authority.

Sexual intercourse by person in authority.

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Explanation 4.—The expressions "hospital" and "women's or children's institution" shall respectively have the same meaning as in *Explanation* to sub-section (2) of section 64.

Sexual intercourse by employing deceitful means, etc. **69.** Whoever, by deceitful means or making by promise to marry to a woman without any intention of fulfilling the same, and has sexual intercourse with her, such sexual intercourse not amounting to the offence of rape, shall be punished with imprisonment of either description for a term which may extend to ten years and shall also be liable to fine.

Explanation.—— "deceitful means" shall include the false promise of employment or promotion, inducement or marring after suppressing identity.

Gang rape.

70. (1)Where a woman is raped by one or more persons constituting a group or acting in furtherance of a common intention, each of those persons shall be deemed to have committed the offence of rape and shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to life which shall mean imprisonment for the remainder of that person's natural life, and with fine:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

(2) Where a woman under eighteen years of age is raped by one or more persons constituting a group or acting in furtherance of a common intention, each of those persons shall be deemed to have committed the offence of rape and shall be punished with imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and with fine, or with death:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

71. Whoever has been previously convicted of an offence punishable under section 63 or section 64 or section 65 or section 66 or section 67 and is subsequently convicted of an offence punishable under any of the said sections shall be punished with imprisonment for life which shall mean imprisonment for the remainder of that person's natural life, or with death.

72. (1) Whoever prints or publishes the name or any matter which may make known the identity of any person against whom an offence under section 63 or section 64 or section 65 or section 66 or section 67 or section 68 is alleged or found to have been committed (hereafter in this section referred to as the victim) shall be punished with imprisonment of either description for a term which may extend to two years and shall also be liable to fine.

(2) Nothing in sub-section (1) extends to any printing or publication of the name or any matter which may make known the identity of the victim if such printing or publication is—

(*a*) by or under the order in writing of the officer-in-charge of the police station or the police officer making the investigation into such offence acting in good faith for the purposes of such investigation; or

(b) by, or with the authorisation in writing of, the victim; or

(c) where the victim is dead or minor or person with mental illness, by, or with the authorisation in writing of, the next of kin of the victim:

Provided that no such authorisation shall be given by the next of kin to anybody other than the chairman or the secretary, by whatever name called, of any recognised welfare institution or organisation.

Punishment for repeat offenders.

Disclosure of identity of victim of certain offences, etc. SEC. 2]



Explanation.—For the purposes of this sub-section, "recognised welfare institution or organisation" means a social welfare institution or organisation recognised in this behalf by the Central Government or State Government.

(3) Whoever prints or publishes any matter in relation to any proceeding before a court with respect to an offence referred to in sub-section (1) without the previous permission of such court shall be punished with imprisonment of either description for a term which may extend to two years and shall also be liable to fine.

Explanation.—The printing or publication of the judgment of any High Court or the Supreme Court does not amount to an offence within the meaning of this section.

Of criminal force and assult against women

73. Whoever assaults or uses criminal force to any woman, intending to outrage or knowing it to be likely that he will there by outrage her modesty, shall be punished with imprisonment of either description for a term which shall not be less than one year but which may extend to five years, and shall also be liable to fine.

74. (1) A man committing any of the following acts—

(*i*) physical contact and advances involving unwelcome and explicit sexual overtures; or

(ii) a demand or request for sexual favours; or

(*iii*) showing pornography against the will of a woman; or

(iv) making sexually coloured remarks,

shall be guilty of the offence of sexual harassment.

(2) Any man who commits the offence specified in clause (i) or clause (ii) or clause (iii) of sub-section (1) shall be punished with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.

(3) Any man who commits the offence specified in clause (iv) of sub-section (1) shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

75. Whoever assaults or uses criminal force to any woman or abets such act with the intention of disrobing or compelling her to be naked, shall be punished with imprisonment of either description for a term which shall not be less than three years but which may extend to seven years, and shall also be liable to fine.

76. Whoever watches, or captures the image of a woman engaging in a private act in circumstances where she would usually have the expectation of not being observed either by the perpetrator or by any other person at the behest of the perpetrator or disseminates such image shall be punished on first conviction with imprisonment of either description for a term which shall not be less than one year, but which may extend to three years, and shall also be liable to fine, and be punished on a second or subsequent conviction, with imprisonment of either description for a term which shall not be less than three years, but which may extend to seven years, and shall also be liable to fine.

Explanation 1.—For the purpose of this section, "private act" includes an act of watching carried out in a place which, in the circumstances, would reasonably be expected to provide privacy and where the victim's genitals, posterior or breasts are exposed or covered only in underwear; or the victim is using a lavatory; or the victim is doing a sexual act that is not of a kind ordinarily done in public.

Explanation 2.—Where the victim consents to the capture of the images or any act, but not to their dissemination to third persons and where such image or act is disseminated, such dissemination shall be considered an offence under this section.

Assault or criminal force to woman with intent to outrage her modesty.

Sexual harassment and punishment for sexual harassment.

Assault or use of criminal force to woman with intent to disrobe.

Voyeurism.

Stalking.

77. (*l*) Any man who—

(*i*) follows a woman and contacts, or attempts to contact such woman to foster personal interaction repeatedly despite a clear indication of disinterest by such woman; or

(*ii*) monitors the use by a woman of the internet, e-mail or any other form of electronic communication,

commits the offence of stalking:

Provided that such conduct shall not amount to stalking if the man who pursued it proves that—

(*i*) it was pursued for the purpose of preventing or detecting crime and the man accused of stalking had been entrusted with the responsibility of prevention and detection of crime by the State; or

(*ii*) it was pursued under any law or to comply with any condition or requirement imposed by any person under any law; or

(iii) in the particular circumstances such conduct was reasonable and justified.

(2) Whoever commits the offence of stalking shall be punished on first conviction with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and be punished on a second or subsequent conviction, with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

78. Whoever, intending to insult the modesty of any woman, utters any words, makes any sound or gesture, or exhibits any object in any form, intending that such word or sound shall be heard, or that such gesture or object shall be seen, by such woman, or intrudes upon the privacy of such woman, shall be punished with simple imprisonment for a term which may extend to three years, and also with fine.

Of offences relating to marriage

Dowry death.

Word, gesture

insult modesty

intended to

of woman.

or act

79. (1) Where the death of a woman is caused by any burns or bodily injury or occurs otherwise than under normal circumstances within seven years of her marriage and it is shown that soon before her death she was subjected to cruelty or harassment by her husband or any relative of her husband for, or in connection with, any demand for dowry, such death shall be called "dowry death", and such husband or relative shall be deemed to have caused her death.

Explanation.—For the purposes of this sub-section, "dowry" shall have the same meaning as in section 2 of the Dowry Prohibition Act, 1961.

28 of 1961.

(2) Whoever commits dowry death shall be punished with imprisonment for a term which shall not be less than seven years but which may extend to imprisonment for life.

believe that she is lawfully married to him and to cohabit or have sexual intercourse with him

in that belief, shall be punished with imprisonment of either description for a term which may

extend to ten years, and shall also be liable to fine.

80. Every man who by deceit causes any woman who is not lawfully married to him to

Cohabitation caused by man deceitfully inducing belief of lawful marriage.

Marrying again during lifetime of husband or wife. **81.** (1) Whoever, having a husband or wife living, marries in any case in which such marriage is void by reason of its taking place during the life of such husband or wife, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Exception.—This sub-section does not extend to any person whose marriage with such husband or wife has been declared void by a Court of competent jurisdiction, nor to any person who contracts a marriage during the life of a former husband or wife, if such husband or wife, at the time of the subsequent marriage, shall have been continually absent

SEC. 2]

from such person for the space of seven years, and shall not have been heard of by such person as being alive within that time provided the person contracting such subsequent marriage shall, before such marriage takes place, inform the person with whom such marriage is contracted of the real state of facts so far as the same are within his or her knowledge.

(2) Whoever commits the offence under sub-section (1) having concealed from the person with whom the subsequent marriage is contracted, the fact of the former marriage, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

82. Whoever, dishonestly or with a fraudulent intention, goes through the ceremony of being married, knowing that he is not thereby lawfully married, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

83. Whoever takes or entices away any woman who is and whom he knows or has reason to believe to be the wife of any other man, with intent that she may have illicit intercourse with any person, or conceals or detains with that intent any such woman, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

84. Whoever, being the husband or the relative of the husband of a woman, subjects such woman to cruelty shall be punished with imprisonment for a term which may extend to three years and shall also be liable to fine.

Explanation.—For the purposes of this section, "cruelty" means—

(a) any wilful conduct which is of such a nature as is likely to drive the woman to commit suicide or to cause grave injury or danger to life, limb or health (whether mental or physical) of the woman; or

(b) harassment of the woman where such harassment is with a view to coercing her or any person related to her to meet any unlawful demand for any property or valuable security or is on account of failure by her or any person related to her to meet such demand.

85. Whoever kidnaps or abducts any woman with intent that she may be compelled, or knowing it to be likely that she will be compelled, to marry any person against her will, or in order that she may be forced or seduced to illicit intercourse, or knowing it to be likely that she will be forced or seduced to illicit intercourse, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and whoever, by means of criminal intimidation as defined in this Sanhita or of abuse of authority or any other method of compulsion, induces any woman to go from any place with intent that she may be, or knowing that it is likely that she will be, forced or seduced to illicit intercourse with another person shall also be punishable as aforesaid.

Of the causing of miscarriage, etc.

86. Whoever voluntarily causes a woman with child to miscarry, shall, if such miscarriage Causing be not caused in good faith for the purpose of saving the life of the woman, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and, if the woman be quick with child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—A woman who causes herself to miscarry, is within the meaning of this section.

87. Whoever commits the offence under section 86 without the consent of the woman, whether the woman is quick with child or not, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Marriage ceremony fraudulently gone through without lawful marriage.

Enticing or taking away or detaining with criminal intent married woman.

Husband or relative of husband of woman subjecting her to cruelty.

Kidnapping, abducting or inducing woman to compel her marriage, etc.

Causing miscarriage without woman's consent.

miscarriage.

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88. (1) Whoever, with intent to cause the miscarriage of a woman with child, does any act which causes the death of such woman, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(2) Where the act referred to in sub-section (1) is done without the consent of the woman, shall be punishable either with imprisonment for life, or with the punishment specified in said sub-section.

Explanation.—It is not essential to this offence that the offender should know that the act is likely to cause death.

89. Whoever before the birth of any child does any act with the intention of thereby preventing that child from being born alive or causing it to die after its birth, and does by such act prevent that child from being born alive, or causes it to die after its birth, shall, if such act be not caused in good faith for the purpose of saving the life of the mother, be punished with imprisonment of either description for a term which may extend to ten years, or with fine, or with both.

90. Whoever does any act under such circumstances, that if he thereby caused death he would be guilty of culpable homicide, and does by such act cause the death of a quick unborn child, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Illustration.

A, knowing that he is likely to cause the death of a pregnant woman, does an act which, if it caused the death of the woman, would amount to culpable homicide. The woman is injured, but does not die; but the death of an unborn quick child with which she is pregnant is thereby caused. A is guilty of the offence defined in this section.

Of offences against children

91. Whoever being the father or mother of a child under the age of twelve years, or having the care of such child, shall expose or leave such child in any place with the intention of wholly abandoning such child, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.—This section is not intended to prevent the trial of the offender for murder or culpable homicide, as the case may be, if the child die in consequence of the exposure.

92. Whoever, by secretly burying or otherwise disposing of the dead body of a child whether such child die before or after or during its birth, intentionally conceals or endeavours to conceal the birth of such child, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

93. Whoever hires, employs or engages any person below the age of eighteen years to commit an offence shall be punished with imprisonment of either description or fine provided for that offence as if the offence has been committed by such person himself.

Explanation.—Hiring, employing, engaging or using a child for sexual exploitation or pornography is covered within the meaning of this section.

94. Whoever, by any means whatsoever, induces any child below the age of eighteen years to go from any place or to do any act with intent that such child below the age of eighteen years may be, or knowing that it is likely that such child will be, forced or seduced to illicit intercourse with another person shall be punishable with imprisonment which may extend to ten years, and shall also be liable to fine.

95. Whoever kidnaps or abducts any child under the age of ten years with the intention of taking dishonestly any movable property from the person of such child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Exposure and abandonment of child under twelve years, by parent or person having care of it.

Concealment of birth by secret disposal of dead body.

Hiring, employing or engaging a child to commit an offence.

Procuration of child.

Kidnapping or abducting child under ten years with intent to steal from its person.

Act done with

Death caused

with intent to

by act done

cause miscarriage.





96. Whoever sells, lets to hire, or otherwise disposes of child below eighteen years of age with intent that such child shall at any age be employed or used for the purpose of prostitution or illicit intercourse with any person or for any unlawful and immoral purpose, or knowing it to be likely that such person will at any age be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Explanation 1.—When a female under the age of eighteen years is sold, let for hire, or otherwise disposed of to a prostitute or to any person who keeps or manages a brothel, the person so disposing of such female shall, until the contrary is proved, be presumed to have disposed of her with the intent that she shall be used for the purpose of prostitution.

Explanation 2.—For the purposes of this section "illicit intercourse" means sexual intercourse between persons not united by marriage or by any union or tie which, though not amounting to a marriage, is recognised by the personal law or custom of the community to which they belong or, where they belong to different communities, of both such communities, as constituting between them a *quasi*-marital relation.

97. Whoever buys, hires or otherwise obtains possession of any child below the age of eighteen years with intent that such person shall at any age be employed or used for the purpose of prostitution or illicit intercourse with any person or for any unlawful and immoral purpose, or knowing it to be likely that such child will at any age be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which shall not be less than seven years but which may extend to fourteen years, and shall also be liable to fine.

Explanation 1.—Any prostitute or any person keeping or managing a brothel, who buys, hires or otherwise obtains possession of a female under the age of eighteen years shall, until the contrary is proved, be presumed to have obtained possession of such female with the intent that she shall be used for the purpose of prostitution.

Explanation 2.—"Illicit intercourse" has the same meaning as in section 96.

CHAPTER VI

OF OFFENCES AFFECTING THE HUMAN BODY

Of offences affecting life

98. Whoever causes death by doing an act with the intention of causing death, Culpable or with the intention of causing such bodily injury as is likely to cause death, or with the knowledge that he is likely by such act to cause death, commits the offence of culpable homicide.

Illustrations.

(*a*) A lays sticks and turf over a pit, with the intention of thereby causing death, or with the knowledge that death is likely to be thereby caused. Z, believing the ground to be firm, treads on it, falls in and is killed. A has committed the offence of culpable homicide.

(*b*) A knows Z to be behind a bush. B does not know it. A, intending to cause, or knowing it to be likely to cause Z's death, induces B to fire at the bush. B fires and kills Z. Here B may be guilty of no offence; but A has committed the offence of culpable homicide.

(c) A, by shooting at a fowl with intent to kill and steal it, kills B, who is behind a bush; A not knowing that he was there. Here, although A was doing an unlawful act, he was not guilty of culpable homicide, as he did not intend to kill B, or to cause death by doing an act that he knew was likely to cause death.

Explanation 1.—A person who causes bodily injury to another who is labouring under a disorder, disease or bodily infirmity, and thereby accelerates the death of that other, shall be deemed to have caused his death.

Selling child for purposes of prostitution, etc.

Buying child for purposes of prostitution, etc.

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Explanation 2.—Where death is caused by bodily injury, the person who causes such bodily injury shall be deemed to have caused the death, although by resorting to proper remedies and skilful treatment the death might have been prevented.

Explanation 3.—The causing of the death of a child in the mother's womb is not homicide. But it may amount to culpable homicide to cause the death of a living child, if any part of that child has been brought forth, though the child may not have breathed or been completely born.

99. Except in the cases hereinafter excepted, culpable homicide is murder,—

(*a*) if the act by which the death is caused is done with the intention of causing death; or

(*b*) if the act by which the death is caused is done with the intention of causing such bodily injury as the offender knows to be likely to cause the death of the person to whom the harm is caused; or

(c) if the act by which the death is caused is done with the intention of causing bodily injury to any person and the bodily injury intended to be inflicted is sufficient in the ordinary course of nature to cause death; or

(*d*) if the person committing the act by which the death is caused, knows that it is so imminently dangerous that it must, in all probability, cause death, or such bodily injury as is likely to cause death, and commits such act without any excuse for incurring the risk of causing death or such injury as aforesaid.

Illustrations.

(a) A shoots Z with the intention of killing him. Z dies in consequence. A commits murder.

(b) A, knowing that Z is labouring under such a disease that a blow is likely to cause his death, strikes him with the intention of causing bodily injury. Z dies in consequence of the blow. A is guilty of murder, although the blow might not have been sufficient in the ordinary course of nature to cause the death of a person in a sound state of health. But if A, not knowing that Z is labouring under any disease, gives him such a blow as would not in the ordinary course of nature kill a person in a sound state of health, here A, although he may intend to cause bodily injury, is not guilty of murder, if he did not intend to cause death, or such bodily injury as in the ordinary course of nature would cause death.

(c) A intentionally gives Z a sword-cut or club-wound sufficient to cause the death of a man in the ordinary course of nature. Z dies in consequence. Here A is guilty of murder, although he may not have intended to cause Z's death.

(d) A without any excuse fires a loaded cannon into a crowd of persons and kills one of them. A is guilty of murder, although he may not have had a premeditated design to kill any particular individual.

Exception 1.—Culpable homicide is not murder if the offender, whilst deprived of the power of self-control by grave and sudden provocation, causes the death of the person who gave the provocation or causes the death of any other person by mistake or accident:

Provided that the provocation is not,—

(*a*) sought or voluntarily provoked by the offender as an excuse for killing or doing harm to any person;

(*b*) given by anything done in obedience to the law, or by a public servant in the lawful exercise of the powers of such public servant;

(c) given by anything done in the lawful exercise of the right of private defence.

Explanation.—Whether the provocation was grave and sudden enough to prevent the offence from amounting to murder is a question of fact.

Murder.

Illustrations.

(*a*) A, under the influence of passion excited by a provocation given by Z, intentionally kills Y, Z's child. This is murder, in as much as the provocation was not given by the child, and the death of the child was not caused by accident or misfortune in doing an act caused by the provocation.

(*b*) Y gives grave and sudden provocation to A. A, on this provocation, fires a pistol at Y, neither intending nor knowing himself to be likely to kill Z, who is near him, but out of sight. A kills Z. Here A has not committed murder, but merely culpable homicide.

(c) A is lawfully arrested by Z, a bailiff. A is excited to sudden and violent passion by the arrest, and kills Z. This is murder, in as much as the provocation was given by a thing done by a public servant in the exercise of his powers.

(d) A appears as a witness before Z, a Magistrate. Z says that he does not believe a word of A's deposition, and that A has perjured himself. A is moved to sudden passion by these words, and kills Z. This is murder.

(e) A attempts to pull Z's nose. Z, in the exercise of the right of private defence, lays hold of A to prevent him from doing so. A is moved to sudden and violent passion in consequence, and kills Z. This is murder, in as much as the provocation was giving by a thing done in the exercise of the right of private defence.

(*f*) Z strikes B. B is by this provocation excited to violent rage. A, a bystander, intending to take advantage of B's rage, and to cause him to kill Z, puts a knife into B's hand for that purpose. B kills Z with the knife. Here B may have committed only culpable homicide, but A is guilty of murder.

Exception 2.—Culpable homicide is not murder if the offender in the exercise in good faith of the right of private defence of person or property, exceeds the power given to him by law and causes the death of the person against whom he is exercising such right of defence without premeditation, and without any intention of doing more harm than is necessary for the purpose of such defence.

Illustration.

Z attempts to horsewhip A, not in such a manner as to cause grievous hurt to A. A draws out a pistol. Z persists in the assault. A believing in good faith that he can by no other means prevent himself from being horsewhipped, shoots Z dead. A has not committed murder, but only culpable homicide.

Exception 3.—Culpable homicide is not murder if the offender, being a public servant or aiding a public servant acting for the advancement of public justice, exceeds the powers given to him by law, and causes death by doing an act which he, in good faith, believes to be lawful and necessary for the due discharge of his duty as such public servant and without ill-will towards the person whose death is caused.

Exception 4.—Culpable homicide is not murder if it is committed without premeditation in a sudden fight in the heat of passion upon a sudden quarrel and without the offender's having taken undue advantage or acted in a cruel or unusual manner.

Explanation.—It is immaterial in such cases which party offers the provocation or commits the first assault.

Exception 5.—Culpable homicide is not murder when the person whose death is caused, being above the age of eighteen years, suffers death or takes the risk of death with his own consent.

Illustration.

A, by instigation, voluntarily causes Z, a person under eighteen years of age to commit suicide. Here, on account of Z's youth, he was incapable of giving consent to his own death; A has therefore abetted murder.

death, commits culpable homicide by causing the death of any person, whose death he

neither intends nor knows himself to be likely to cause, the culpable homicide committed by

the offender is of the description of which it would have been if he had caused the death of

the person whose death he intended or knew himself to be likely to cause.

100. If a person, by doing anything which he intends or knows to be likely to cause

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Culpable homicide by causing death of person other than person whose death was intended.

Punishment for murder.

Punishment

life-convict.

Punishment

for culpable

homicide not

amounting to

Causing death

by negligence.

Abetment of

mental illness.

Abetment of

Attempt to

murder.

suicide.

murder.

101. (1) Whoever commits murder shall be punished with death or imprisonment for life, and shall also be liable to fine.

(2) When a group of five or more persons acting in concert commits murder on the ground of race, caste or community, sex, place of birth, language, personal belief or any other ground each member of such group shall be punished with death or with imprisonment for life or imprisonment for a term which shall not be less than seven years, and shall also be liable to fine.

102. Whoever, being under sentence of imprisonment for life, commits murder, shall be for murder by punished with death or with imprisonment for life, which shall mean the remainder of that person's natural life.

> **103.** Whoever commits culpable homicide not amounting to murder, shall be punished with imprisonment for life, or imprisonment of either description for a term which shall not be less than five years but which may extend to ten years, and shall also be liable to fine, if the act by which the death is caused is done with the intention of causing death, or of causing such bodily injury as is likely to cause death; or with imprisonment of either description for a term which may extend to ten years and with fine, if the act is done with the knowledge that it is likely to cause death, but without any intention to cause death, or to cause such bodily injury as is likely to cause death.

> **104.** (1) Whoever causes the death of any person by doing any rash or negligent act not amounting to culpable homicide, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

> (2) Whoever causes death of any person by doing any rash or negligent act not amounting to culpable homicide and escapes from the scene of incident or fails to report the incident to a Police officer or Magistrate soon after the incident, shall be punished with imprisonment of either description of a term which may extend to ten years, and shall also be liable to fine.

105. If any person under eighteen years of age, any person with mental illness, any suicide of child delirious person or any person in a state of intoxication, commits suicide, whoever abets the or person with commission of such suicide, shall be punished with death or imprisonment for life, or imprisonment for a term not exceeding ten years, and shall also be liable to fine.

> **106.** If any person commits suicide, whoever abets the commission of such suicide, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

> **107.** (1) Whoever does any act with such intention or knowledge, and under such circumstances that, if he by that act caused death, he would be guilty of murder, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and if hurt is caused to any person by such act, the offender shall be liable either to imprisonment for life, or to such punishment as is hereinbefore mentioned.

> (2) When any person offending under sub-section (1) is under sentence of imprisonment for life, he may, if hurt is caused, be punished with death or with imprisonment for life, which shall mean the remainder of that person's natural life.

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Illustrations.

(*a*) A shoots at Z with intention to kill him, under such circumstances that, if death ensued A would be guilty of murder. A is liable to punishment under this section.

(b) A, with the intention of causing the death of a child of tender years, exposes it in a desert place. A has committed the offence defined by this section, though the death of the child does not ensue.

(c) A, intending to murder Z, buys a gun and loads it. A has not yet committed the offence. A fires the gun at Z. He has committed the offence defined in this section, and, if by such firing he wounds Z, he is liable to the punishment provided by the latter part of the first paragraph of this section.

(d) A, intending to murder Z by poison, purchases poison and mixes the same with food which remains in A's keeping; A has not yet committed the offence defined in this section. A places the food on Z's table or delivers it to Z's servants to place it on Z's table. A has committed the offence defined in this section.

108. Whoever does any act with such intention or knowledge and under such circumstances that, if he by that act caused death, he would be guilty of culpable homicide not amounting to murder, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and, if hurt is caused to any person by such act, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Illustration.

A, on grave and sudden provocation, fires a pistol at Z, under such circumstances that if he thereby caused death he would be guilty of culpable homicide not amounting to murder. A has committed the offence defined in this section.

109. (1) Any continuing unlawful activity including kidnapping, robbery, vehicle theft, extortion, land grabbing, contract killing, economic offences, cyber-crimes having severe consequences, trafficking in people, drugs, illicit goods or services and weapons, human trafficking racket for prostitution or ransom by the effort of groups of individuals acting in concert, singly or jointly, either as a member of an organised crime syndicate or on behalf of such syndicate, by use of violence, threat of violence, intimidation, coercion, corruption or related activities or other unlawful means to obtain direct or indirect, material benefit including a financial benefit, shall constitute organised crime.

Explanation.—For the purposes of this sub-section,—

(*i*) "benefit" includes property, advantage, service, entertainment, the use of or access to property or facilities, and anything of benefit to a person whether or not it has any inherent or tangible value, purpose or attribute;

(*ii*) "organised crime syndicate" means a criminal organisation or group of three or more persons who, acting either singly or collectively in concert, as a syndicate, gang, mafia, or (crime) ring indulging in commission of one or more serious offences or involved in gang criminality, racketeering, and syndicated organised crime;

(*iii*) "continuing unlawful activity" means an activity prohibited by law, which is a cognizable offence undertaken either singly or jointly, as a member of an organised crime syndicate or on behalf of such syndicate in respect of which more than one charge-sheets have been filed before a competent court within the preceding period of ten years and that court has taken cognizance of such offence;

(*iv*) "economic offences" include criminal breach of trust; forgery, counterfeiting of currency and valuable securities, financial scams, running Ponzi schemes, mass-marketing fraud or multi-level marketing schemes with a view to defraud the people at large for obtaining the monetary benefits or large scale organised betting in any form, offences of money laundering and *hawala* transactions.

Attempt to commit culpable homicide.

Organised crime.

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(2) Whoever, attempts to commit or commits an offence of organised crime shall,-

(*i*) if such offence has resulted in the death of any person, be punishable with death or imprisonment for life and shall also be liable to fine which shall not be less than rupees ten lakhs;

(*ii*) in any other case, be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life and shall also be liable to fine which shall not be less than rupees five lakhs.

(3) Whoever, conspires or organises the commission of an organised crime, or assists, facilitates or otherwise engages in any act preparatory to an organised crime, shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life and shall also be liable to fine which shall not be less than rupees five lakhs.

(4) Any person who is a member of an organised crime syndicate shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life and shall also be liable to fine which shall not be less than rupees five lakhs.

(5) Whoever, intentionally harbours or conceals or attempts to harbour or conceal any person who has committed the offence of an organised crime or any member of an organised crime syndicate or believes that his act will encourage or assist the doing of such crime shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life and shall also be liable to fine which shall not be less than rupees five lakhs:

Provided that this sub-section shall not apply to any case in which the harbour or concealment is by the spouse of the offender.

(6) Whoever, holds any property derived, or obtained from the commission of an organised crime or proceeds of any organised crime or which has been acquired through the organised crime syndicate funds shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life and shall also be liable to fine which shall not be less than rupees two lakhs.

(7) If any person on behalf of a member of an organised crime syndicate is, or at any time has been in possession of movable or immovable property which he cannot satisfactorily account for, shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for ten years and shall also be liable to fine which shall not be less than rupees one lakh and such property shall also be liable for attachment and forfeiture.

Explanation.— For the purposes of this section, "proceeds of any organised crime" means all kind of properties which have been derived or obtained from commission of any organised crime or have acquired through funds traceable to any organised crime and shall include cash, irrespective of person in whose name such proceeds are standing or in whose possession they are found.

Petty organised crime or organised crime in general. **110.** (1) Any crime that causes general feelings of insecurity among citizens relating to theft of vehicle or theft from vehicle, domestic and business theft, trick theft, cargo crime, theft (attempt to theft, theft of personal property), organised pick pocketing, snatching, theft through shoplifting or card skimming and Automated Teller Machine thefts or procuring money in unlawful manner in public transport system or illegal selling of tickets and selling of public examination question papers and such other common forms of organised crimes and shall include the said crimes when committed by mobile organised crime groups or gangs that create network of contacts, anchor points, and logistical support among themselves to carry out number of offences in region over a period before moving on.

(2) Whoever commits or attempts to commit any petty organised crime, under sub-section (1) shall be punished with imprisonment for a term which shall not be less than one year but which may extend to seven years, and shall also be liable to fine.

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111. (1) A person is said to have committed a terrorist act if he commits any act in India or in any foreign country with the intention to threaten the unity, integrity and security of India, to intimidate the general public or a segment thereof, or to disturb public order by doing an act,—

(*i*) using bombs, dynamite or any other explosive substance or inflammable material or firearms or other lethal weapons or poison or noxious gases or other chemicals or any other substance (whether biological or otherwise) hazardous in nature in such a manner so as to create an atmosphere or spread a message of fear, to cause death or serious bodily harm to any person, or endangers a person's life;

(*ii*) to cause damage or loss due to damage or destruction of property or disruption of any supplies or services essential to the life of the community, destruction of a Government or public facility, public place or private property;

(iii) to cause extensive interference with, damage or destruction to critical infrastructure;

(*iv*) to provoke or influence by intimidation the Government or its organisation, in such a manner so as to cause or likely to cause death or injury to any public functionary or any person or an act of detaining any person and threatening to kill or injure such person in order to compel the Government to do or abstain from doing any act, or destabilise or destroy the political, economic, or social structures of the country, or create a public emergency or undermine public safety;

(*v*) included within the scope of any of the Treaties listed in the Second Schedule to the Unlawful Activities (Prevention) Act, 1967.

(2) Whoever, attempts to commit or commits an offence of terrorist act shall,-

(*i*) if such offence has resulted in the death of any person, be punishable with death or imprisonment for life without the benefit of parole, and shall also be liable to fine which shall not be less than rupees ten lakhs;

(*ii*) in any other case, be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than rupees five lakhs.

(3) Whoever, conspires, organises or causes to be organised any organisation, association or a group of persons for terrorist acts, or assists, facilitates or otherwise conspires to engage in any act preparatory to any terrorist act, shall be punishable with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than rupees five lakhs.

(4) Any person, who is a member of terrorist organisation, which is involved in terrorist act, shall be punishable with imprisonment for a term which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than rupees five lakhs.

(5) Whoever, intentionally harbours or conceals or attempts to harbour or conceal any person who has committed an offence of any terrorist act shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than rupees five lakh:

Provided that this sub-section shall not apply to any case in which the harbour or concealment is by the spouse of the offender.

(6) Whoever, holds any property directly or indirectly, derived or obtained from commission of terrorist act or proceeds of terrorism, or acquired through the terrorist fund, or possesses, provides, collects or uses property or funds or makes available property, funds or financial service or other related services, by any means, to be used, in full or in part to

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carry out or facilitate the commission of any terrorist act, shall be punishable with imprisonment for a term which may extend to imprisonment for life and shall also be liable to fine which shall not be less than rupees five lakhs and such property shall also be liable for attachment and forfeiture.

Explanation.— For the purposes of this section,—

(*a*) "terrorist" refers to any person who—

(*i*) develops, manufactures, possesses, acquires, transports, supplies or uses weapons, explosives, or releases nuclear, radiological or other dangerous substance, or cause fire, floods or explosions;

(*ii*) commits, or attempts, or conspires to commit terrorist acts by any means, directly or indirectly;

(*iii*) participates, as a principal or as an accomplice, in terrorist acts;

(*b*) the expression "proceeds of terrorism" shall have the same meaning as assigned to it in clause (*g*) of section 2 of the Unlawful Activities (Prevention) Act, 1967;

(c) "terrorist organisation, association or a group of persons" refers to any entity owned or controlled by any terrorist or group of terrorists that—

(*i*) commits, or attempts to commit, terrorist acts by any means, directly or indirectly;—

(*ii*) participates in acts of terrorism;—

(iii) prepares for terrorism;-

(iv) promotes terrorism;—

(v) organises or directs others to commit terrorism;-

(*vi*) contributes to the commission of terrorist acts by a group of persons acting with common purpose of furthering the terrorist act where the contribution is made intentionally and with the aim of furthering the terrorist act or with the knowledge of the intention of the group to commit a terrorist act; or

(vii) is otherwise involved in terrorism; or

(*viii*) any organisation listed in the First Schedule to the Unlawful Activities (Prevention) Act, 1967 or an organisation operating under the same name as an organisation so listed.

Of hurt

112. Whoever causes bodily pain, disease or infirmity to any person is said to cause hurt.

113. (1) Whoever does any act with the intention of thereby causing hurt to any person, or with the knowledge that he is likely thereby to cause hurt to any person, and does thereby cause hurt to any person, is said "voluntarily to cause hurt".

(2) Whoever, except in the case provided for by sub- section (1) of section 120 voluntarily causes hurt, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both.

114. The following kinds of hurt only are designated as "grievous", namely:—

(a) Emasculation.

(b) Permanent privation of the sight of either eye.

(c) Permanent privation of the hearing of either ear.

(d) Privation of any member or joint.

(e) Destruction or permanent impairing of the powers of any member or joint.

(f) Permanent disfiguration of the head or face.

(g) Fracture or dislocation of a bone or tooth.

(*h*) Any hurt which endangers life or which causes the sufferer to be during the

Voluntarily causing grievous hurt. space of fifteen days in severe bodily pain, or unable to follow his ordinary pursuits. **115.** (*1*)Whoever voluntarily causes hurt, if the hurt which he intends to cause or knows himself to be likely to cause is grievous hurt, and if the hurt which he causes is grievous hurt, is said "voluntarily to cause grievous hurt".

Voluntarily. causing hurt.

Grievous hurt.

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(2) Whoever, except in the case provided for by sub-section (3), voluntarily causes grievous hurt, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—A person is not said voluntarily to cause grievous hurt except when he both causes grievous hurt and intends or knows himself to be likely to cause grievous hurt. But he is said voluntarily to cause grievous hurt, if intending or knowing himself to be likely to cause grievous hurt of one kind, he actually causes grievous hurt of another kind.

Illustration.

A, intending of knowing himself to be likely permanently to disfigure Z's face, gives Z a blow which does not permanently disfigure Z's face, but which causes Z to suffer severe bodily pain for the space of fifteen days. A has voluntarily caused grievous hurt.

(3) Whoever commits an offence under sub-section (1) and in the course of such commission causes any hurt to a person which causes that person to be in permanent disability or in persistent vegetative state, shall be punished with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life.

(4) When grievous hurt of a person is caused by a group of five or more persons on the ground of his, race, caste, sex, place of birth, language, personal belief or any other ground, each member of such group shall be guilty of the offence of causing grievous hurt, and shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

116. (1) Whoever, except in the case provided for by sub-section (1) of section 120, voluntarily causes hurt by means of any instrument for shooting, stabbing or cutting, or any instrument which, used as a weapon of offence, is likely to cause death, or by means of fire or any heated substance, or by means of any poison or any corrosive substance, or by means of any explosive substance or by means of any substance which it is deleterious to the human body to inhale, to swallow, or to receive into the blood, or by means of any animal, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to twenty thousand rupees, or with both.

(2) Whoever, except in the case provided for by sub-section (2) of section 120, voluntarily causes grievous hurt by any means referred to in sub-section (I), shall be punished with imprisonment for life, or with imprisonment of either description for a term which shall not be less than one year but which may extend to ten years, and shall also be liable to fine.

117. (1) Whoever voluntarily causes hurt, for the purpose of extorting from the sufferer, or from any person interested in the sufferer, any property or valuable security, or of constraining the sufferer or any person interested in such sufferer to do anything which is illegal or which may facilitate the commission of an offence, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(2) Whoever voluntarily causes grievous hurt for any purpose referred to in subsection (1), shall be punished with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

118. (1) Whoever voluntarily causes hurt, for the purpose of extorting from the sufferer or from any person interested in the sufferer, any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the sufferer or any person interested in the sufferer to restore or to cause the restoration of any property or valuable security or to satisfy any claim or demand, or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Voluntarily causing hurt or grievous hurt by dangerous weapons or means.

Voluntarily causing hurt or grievous hurt to extort confession, on to compel restoration of property.

Voluntarily causing hurt or grievous hurt to extort confession, or to compel restoration of property. (2) Whoever voluntarily causes grievous hurt for any purpose referred to in sub-section (1), shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Illustrations.

(*a*) A, a police-officer, tortures Z in order to induce Z to confess that he committed a crime. A is guilty of an offence under this section.

(b) A, a police-officer, tortures B to induce him to point out where certain stolen property is deposited. A is guilty of an offence under this section.

(c) A, a revenue officer, tortures Z in order to compel him to pay certain arrears of revenue due from Z. A is guilty of an offence under this section.

119. (1) Whoever voluntarily causes hurt to any person being a public servant in the discharge of his duty as such public servant, or with intent to prevent or deter that person or any other public servant from discharging his duty as such public servant or in consequence of anything done or attempted to be done by that person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(2) Whoever voluntarily causes grievous hurt to any person being a public servant in the discharge of his duty as such public servant, or with intent to prevent or deter that person or any other public servant from discharging his duty as such public servant or in consequence of anything done or attempted to be done by that person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which shall not be less than one year but which may extend to ten years, and shall also be liable to fine.

120. (1) Whoever voluntarily causes hurt on grave and sudden provocation, if he neither intends nor knows himself to be likely to cause hurt to any person other than the person who gave the provocation, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both.

(2) Whoever voluntarily causes grievous hurt on grave and sudden provocation, if he neither intends nor knows himself to be likely to cause hurt to any person other than the person who gave the provocation, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine which may extend to ten thousand rupees, or with both.

Explanation.—This section is subject to the same provision as *Exception* 1, section 99.

Causing hurt by means of poison, etc., with intent to commit an offence.

Voluntarily causing hurt or grievous hurt by use of acid, etc. **121.** Whoever administers to or causes to be taken by any person any poison or any stupefying, intoxicating or unwholesome drug, or other thing with intent to cause hurt to such person, or with intent to commit or to facilitate the commission of an offence or knowing it to be likely that he will thereby cause hurt, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

122. (1) Whoever causes permanent or partial damage or deformity to, or burns or maims or disfigures or disables, any part or parts of the body of a person or causes grievous hurt by throwing acid on or by administering acid to that person, or by using any other means with the intention of causing or with the knowledge that he is likely to cause such injury or hurt or causes a person to be in a permanent vegetative state shall be punished with imprisonment of either description for a term which shall not be less than ten years but which may extend to imprisonment for life, and with fine:

Provided that such fine shall be just and reasonable to meet the medical expenses of the treatment of the victim:

Voluntarily causing hurt or grievous hurt to deter public servant from his duty.

Voluntarily causing hurt or

grievous hurt

provocation.

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Provided further that any fine imposed under this section shall be paid to the victim.

(2) Whoever throws or attempts to throw acid on any person or attempts to administer acid to any person, or attempts to use any other means, with the intention of causing permanent or partial damage or deformity or burns or maiming or disfigurement or disability or grievous hurt to that person, shall be punished with imprisonment of either description for a term which shall not be less than five years but which may extend to seven years, and shall also be liable to fine.

Explanation 1.—For the purposes of this section, "acid" includes any substance which has acidic or corrosive character or burning nature, that is capable of causing bodily injury leading to scars or disfigurement or temporary or permanent disability.

Explanation 2.—For the purposes of this section, permanent or partial damage or deformity or permanent vegetative state, shall not be required to be irreversible.

123.Whoever does any act so rashly or negligently as to endanger human life or the personal safety of others, shall be punished with imprisonment of either description for a term which may extend to three months or with fine which may extend to two thousand five hundred rupees, or with both, but—

Act endangering life or personal safety of others.

(*a*) where the hurt is caused, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both;

(b) where grievous hurt is caused, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both.

Of wrongful restraint and wrongful confinement

124. (1) Whoever voluntarily obstructs any person so as to prevent that person from Wrongful proceeding in any direction in which that person has a right to proceed, is said wrongfully to restraint. restrain that person.

Exception. —The obstruction of a private way over land or water which a person in good faith believes himself to have a lawful right to obstruct, is not an offence within the meaning of this section.

Illustration.

A obstructs a path along which Z has a right to pass, A not believing in good faith that he has a right to stop the path. Z is thereby prevented from passing. A wrongfully restrains Z.

(2)Whoever wrongfully restrains any person shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both.

125. (1)Whoever wrongfully restrains any person in such a manner as to prevent that person from proceedings beyond certain circumscribing limits, is said "wrongfully to confine" ^{Confinment.} that person.

Illustrations.

(*a*) A causes Z to go within a walled space, and locks Z in. Z is thus prevented from proceeding in any direction beyond the circumscribing line of wall. A wrongfully confines Z.

(*b*) A places men with firearms at the outlets of a building, and tells Z that they will fire at Z if Z attempts to leave the building. A wrongfully confines Z.

(2) Whoever wrongfully confines any person shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.



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(3) Whoever wrongfully confines any person for three days, or more, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both.

(4) Whoever wrongfully confines any person for ten days or more, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine which shall not be less than ten thousand rupees.

(5) Whoever keeps any person in wrongful confinement, knowing that a writ for the liberation of that person has been duly issued, shall be punished with imprisonment of either description for a term which may extend to two years in addition to any term of imprisonment to which he may be liable under any other section of this Chapter and shall also be liable to fine.

(6) Whoever wrongfully confines any person in such manner as to indicate an intention that the confinement of such person may not be known to any person interested in the person so confined, or to any public servant, or that the place of such confinement may not be known to or discovered by any such person or public servant as hereinbefore mentioned, shall be punished with imprisonment of either description for a term which may extend to threeyears in addition to any other punishment to which he may be liable for such wrongful confinement and shall also be liable to fine.

(7) Whoever wrongfully confines any person for the purpose of extorting from the person confined, or from any person interested in the person confined, any property or valuable security or of constraining the person confined or any person interested in such person to do anything illegal or to give any information which may facilitate the commission of an offence, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

(8) Whoever wrongfully confines any person for the purpose of extorting from the person confined or any person interested in the person confined any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the person confined or any person interested in the person confined to restore or to cause the restoration of any property or valuable security or to satisfy any claim or demand, or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Of criminal force and assault

126. A person is said to use force to another if he causes motion, change of motion, or cessation of motion to that other, or if he causes to any substance such motion, or change of motion, or cessation of motion as brings that substance into contact with any part of that other's body, or with anything which that other is wearing or carrying, or with anything so situated that such contact affects that other's sense of feeling:

Provided that the person causing the motion, or change of motion, or cessation of motion, causes that motion, change of motion, or cessation of motion in one of the following three ways, namely:—

(*a*) by his own bodily power;

(b) by disposing any substance in such a manner that the motion or change or cessation of motion takes place without any further act on his part, or on the part of any other person;

(c) by inducing any animal to move, to change its motion, or to cease to move.

Force

127. Whoever intentionally uses force to any person, without that person's consent, Criminal force. in order to the committing of any offence, or intending by the use of such force to cause, or knowing it to be likely that by the use of such force he will cause injury, fear or annoyance to the person to whom the force is used, is said to use criminal force to that other.

Illustrations.

(a) Z is sitting in a moored boat on a river. A unfastens the moorings, and thus intentionally causes the boat to drift down the stream. Here A intentionally causes motion to Z, and he does this by disposing substances in such a manner that the motion is produced without any other action on any person's part. A has therefore intentionally used force to Z; and if he has done so without Z's consent, in order to the committing of any offence, or intending or knowing it to be likely that this use of force will cause injury, fear or annoyance to Z, A has used criminal force to Z.

(b) Z is riding in a chariot. A lashes Z's horses, and thereby causes them to quicken their pace. Here A has caused change of motion to Z by inducing the animals to change their motion. A has therefore used force to Z; and if A has done this without Z's consent, intending or knowing it to be likely that he may thereby injure, frighten or annoy Z, A has used criminal force to Z.

(c) Z is riding in a palanquin. A, intending to rob Z, seizes the pole and stops the palanquin. Here A has caused cessation of motion to Z, and he has done this by his own bodily power. A has therefore used force to Z; and as A has acted thus intentionally, without Z's consent, in order to the commission of an offence. A has used criminal force to Z.

(d) A intentionally pushes against Z in the street. Here A has by his own bodily power moved his own person so as to bring it into contact with Z. He has therefore intentionally used force to Z; and if he has done so without Z's consent, intending or knowing it to be likely that he may thereby injure, frighten or annoy Z, he has used criminal force to Z.

(e) A throw a stone, intending or knowing it to be likely that the stone will be thus brought into contact with Z, or with Z's clothes, or with something carried by Z, or that it will strike water and dash up the water against Z's clothes or something carried by Z. Here, if the throwing of the stone produce the effect of causing any substance to come into contact with Z, or Z's clothes, A has used force to Z, and if he did so without Z's consent, intending thereby to injure, frighten or annoy Z, he has used criminal force to Z.

(f) Aintentionally pulls up a Woman's veil. Here A intentionally uses force to her, and if he does so without her consent intending or knowing it to be likely that he may thereby injure, frighten or annoy her, he has used criminal force to her.

(g) Z is bathing. A pours into the bath water which he knows to be boiling. Here A intentionally by his own bodily power causes such motion in the boiling water as brings that water into contact with Z, or with other water so situated that such contact must affect Z's sense of feeling; A has therefore intentionally used force to Z; and if he has done this without Z's consent intending or knowing it to be likely that he may thereby cause injury, fear or annoyance to Z, A has used criminal force.

(h) A incites a dog to spring upon Z, without Z's consent. Here, if A intends to cause injury, fear or annoyance to Z, he uses criminal force to Z.

128. Whoever makes any gesture, or any preparation intending or knowing it to be Assault. likely that such gesture or preparation will cause any person present to apprehend that he who makes that gesture or preparation is about to use criminal force to that person, is said to commit an assault.

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Explanation.—Mere words do not amount to an assault. But the words which a person uses may give to his gestures or preparation such a meaning as may make those gestures or preparations amount to an assault.

Illustrations.

(a) A shakes his fist at Z, intending or knowing it to be likely that he may thereby cause Z to believe that A is about to strike Z. A has committed an assault.

(b) A begins to unloose the muzzle of a ferocious dog, intending or knowing it to be likely that he may thereby cause Z to believe that he is about to cause the dog to attack Z. A has committed an assault upon Z.

(c) A takes up a stick, saying to Z, "I will give you a beating". Here, though the words used by A could in no case amount to an assault, and though the mere gesture, unaccompanied by any other circumstances, might not amount to an assault, the gesture explained by the words may amount to an assault.

129. Whoever assaults or uses criminal force to any person otherwise than on grave and sudden provocation given by that person, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

Explanation.—Grave and sudden provocation will not mitigate the punishment for an offence under this section, if the provocation is sought or voluntarily provoked by the offender as an excuse for the offence, or

if the provocation is given by anything done in obedience to the law, or by a public servant, in the lawful exercise of the powers of such public servant, or

if the provocation is given by anything done in the lawful exercise of the right of private defence.

Whether the provocation was grave and sudden enough to mitigate the offence, is a question of fact.

130. Whoever assaults or uses criminal force to any person being a public servant in the execution of his duty as such public servant, or with intent to prevent or deter that person from discharging his duty as such public servant, or in consequence of anything done or attempted to be done by such person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

131. Whoever assaults or uses criminal force to any person, intending thereby to dishonour that person, otherwise than on grave and sudden provocation given by that person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

132. Whoever assaults or uses criminal force to any person, in attempting to commit theft on any property which that person is then wearing or carrying, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

133. Whoever assaults or uses criminal force to any person, in attempting wrongfully to confine that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

Punishment for assault or criminal force otherwise than on grave provocation.

Assault or criminal force to deter public servant from discharge of his duty.

Assault or criminal force with intent to dishonor person. otherwise than on grave provocation.

Assault or criminal force in attempt to commit theft of property carried by a person.

Assault or criminal force in attempt wronglfully to confine a person.



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134. Whoever assaults or uses criminal force to any person on grave and sudden provocation given by that person, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to one thousand rupees, or with both.

Assault or criminal force on grave provocation.

Explanation.—This section is subject to the same *Explanation* as section 129. *Of Kidnapping, Abduction, Slavery and Forced Labour*

135. (*1*) Kidnapping is of two kinds: kidnapping from India, and kidnapping from Kidnapping. lawful guardianship—

(*a*) whoever conveys any person beyond the limits of India without the consent of that person, or of some person legally authorised to consent on behalf of that person, is said to kidnap that person from India;

(b) whoever takes or entices any child below the age of eighteen years or any person with mental illness, out of the keeping of the lawful guardian of such child or person with mental illness, without the consent of such guardian, is said to kidnap such child or person from lawful guardianship.

Explanation.—The words "lawful guardian" in this clause include any person lawfully entrusted with the care or custody of such child or other person.

Exception.—This clause does not extend to the act of any person who in good faith believes himself to be the father of an illegitimate child below the age of eighteen years, or who in good faith believes himself to be entitled to the lawful custody of such child, unless such act is committed for an immoral or unlawful purpose.

(2) Whoever kidnaps any person from India or from lawful guardianship shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

136. Whoever by force compels, or by any deceitful means induces, any person to go Abduction. from any place, is said to abduct that person.

137. (1) Whoever kidnaps any child below the age of eighteen years or, not being the lawful guardian of such child, obtains the custody of the child, in order that such child may be employed or used for the purposes of begging shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, and shall also be liable to fine.

(2) Whoever maims any child below the age of eighteen years in order that such child may be employed or used for the purposes of begging shall be punishable with imprisonment which shall not be less than twenty years, but which may extend to life which shall mean imprisonment for the remainder of that person's natural life, and with fine.

(3) Where any person, not being the lawful guardian of a child below the age of eighteen years employs or uses such child for the purposes of begging, it shall be presumed, unless the contrary is proved, that he kidnapped or otherwise obtained the custody of such child in order that such child might be employed or used for the purposes of begging.

(4) In this section "begging" means—

(*i*) soliciting or receiving alms in a public place, whether under the pretence of singing, dancing, forture-telling, performing tricks or selling articles or otherwise;

(*ii*) entering on any private premises for the purpose of soliciting or receiving alms;

Kidnapping or maiming a child for purposes of begging. (*iii*) exposing or exhibiting, with the object of obtaining or extorting alms, any sore, wound, injury, deformity or disease, whether of himself or of any other person or of an animal;

(iv) using such childas an exhibit for the purpose of soliciting or receiving alms.

Kidnapping or abducting in order to murder or for ransom etc.

138. (1) Whoever kidnaps or abducts any person in order that such person may be murdered or may be so disposed of as to be put in danger of being murdered, shall be punished with imprisonment for life or rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Illustrations.

(*a*) A kidnaps Z from India, intending or knowing it to be likely that Z may be sacrificed to an idol. A has committed the offence defined in this section.

(b) A forcibly carries or entices B away from his home in order that B may be murdered. A has committed the offence defined in this section.

(2) Whoever kidnaps or abducts any person or keeps a person in detention after such kidnapping or abduction, and threatens to cause death or hurt to such person, or by his conduct gives rise to a reasonable apprehension that such person may be put to death or hurt, or causes hurt or death to such person in order to compel the Government or any foreign State or international inter-governmental organisation or any other person to do or abstain from doing any act or to pay a ransom, shall be punishable with death, or imprisonment for life, and shall also be liable to fine.

(3) Whoever kidnaps or abducts any person with intent to cause that person to be secretly and wrongfully confined, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(4) Whoever kidnaps or abducts any person in order that such person may be subjected, or may be so disposed of as to be put in danger of being subjected to grievous hurt, or slavery, or to the unnatural lust of any person, or knowing it to be likely that such person will be so subjected or disposed of, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

of twenty-one years or any boy under the age of eighteen years with intent that girl or boy

may be, or knowing it to be likely that girl or boy will be, forced or seduced to illicit intercourse

with another person, shall be punishable with imprisonment which may extend to ten years

139. Whoever imports into India from any country outside India any girl under the age

Importation of girl or boy from foreign country.

Wrongfully concealing or keeping in confinement, kidnapped or abducted person.

Trafficking of person.

140. Whoever, knowing that any person has been kidnapped or has been abducted, wrongfully conceals or confines such person, shall be punished in the same manner as if he had kidnapped or abducted such person with the same intention or knowledge, or for the same purpose as that with or for which he conceals or detains such person in confinement.

141. (1) Whoever, for the purpose of exploitation, recruits, transports, harbours, transfers, or receives, a person or persons, by—

(a) using threats; or

and shall also be liable to fine.

- (b) using force, or any other form of coercion; or
- (c) by abduction; or
- (d) by practicing fraud, or deception; or
- (e) by abuse of power; or

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(*f*) by inducement, including the giving or receiving of payments or benefits, in order to achieve the consent of any person having control over the person recruited, transported, harboured, transferred or received,

commits the offence of trafficking.

Explanation 1.—The expression "exploitation" shall include any act of physical exploitation or any form of sexual exploitation, slavery or practices similar to slavery, servitude, beggary or forced removal of organs.

Explanation 2.—The consent of the victim is immaterial in determination of the offence of trafficking.

(2) Whoever commits the offence of trafficking shall be punished with rigorous imprisonment for a term which shall not be less than seven years, but which may extend to ten years, and shall also be liable to fine.

(3) Where the offence involves the trafficking of more than one person, it shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, and shall also be liable to fine.

(4) Where the offence involves the trafficking of a child below the age of eighteen years, it shall be punishable with rigorous imprisonment for a term which shall not be less than ten years, but which may extend to imprisonment for life, and shall also be liable to fine.

(5) Where the offence involves the trafficking of more than one child below the age of eighteen years, it shall be punishable with rigorous imprisonment for a term which shall not be less than fourteen years, but which may extend to imprisonment for life, and shall also be liable to fine.

(6) If a person is convicted of the offence of trafficking of child below the age of eighteen years on more than one occasion, then such person shall be punished with imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

(7) When a public servant or a police officer is involved in the trafficking of any person then, such public servant or police officer shall be punished with imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

142. (1) Whoever, knowingly or having reason to believe that a child below the age of eighteen years has been trafficked, engages such child for sexual exploitation in any manner, shall be punished with rigorous imprisonment for a term which shall not be less than five years, but which may extend to ten years, and shall also be liable to fine.

(2) Whoever, knowingly by or having reason to believe that a person has been trafficked, engages such person for sexual exploitation in any manner, shall be punished with rigorous imprisonment for a term which shall not be less than three years, but which may extend to seven years, and shall also be liable to fine.

143. Whoever habitually imports, exports, removes, buys, sells, traffics or deals in slaves, shall be punished with imprisonment for life, or with imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

144. Whoever unlawfully compels any person to labour against the will of that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Exploitation of a trafficked person.

Habitual dealing in slaves.

Unlawful compulsory labour.

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CHAPTER VII

OF OFFENCES AGAINST THE STATE

145. Whoever wages war against the Government of India, or attempts to wage such war, or abets the waging of such war, shall be punished with death, or imprisonment for life and shall also be liable to fine.

Illustration.

A joins an insurrection against the Government of India. A has committed the offence defined in this section.

146. Whoever within or without and beyond India conspires to commit any of the offences punishable by section 145, or conspires to overawe, by means of criminal force or the show of criminal force, the Central Government or any State Government, shall be punished with imprisonment for life, or with imprisonment of either description which may extend to ten years, and shall also be liable to fine.

Explanation.—To constitute a conspiracy under this section, it is not necessary that any act or illegal omission shall take place in pursuance thereof.

147. Whoever collects men, arms or ammunition or otherwise prepares to wage war with the intention of either waging or being prepared to wage war against the Government of India, shall be punished with imprisonment for life or imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

148. Whoever by any act, or by any illegal omission, conceals the existence of a design to wage war against the Government of India, intending by such concealment to facilitate, or knowing it to be likely that such concealment will facilitate, the waging of such war, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

149. Whoever, with the intention of inducing or compelling the President of India, or Governor of any State, to exercise or refrain from exercising in any manner any of the lawful powers of such President or Governor, assaults or wrongfully restrains, or attempts wrongfully to restrain, or overawes, by means of criminal force or the show of criminal force, or attempts so to overawe, such President or Governor, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Acts endangering sovereignty unity and integrity of

150. Whoever, purposely or knowingly, by words, either spoken or written, or by signs, or by visible representation, or by electronic communication or by use of financial mean, or otherwise, excites or attempts to excite, secession or armed rebellion or subversive activities, or encourages feelings of separatist activities or endangers sovereignty or unity and integrity of India; or indulges in or commits any such act shall be punished with imprisonment for life or with imprisonment which may extend to seven years and shall also be liable to fine.

Explanation.—Comments expressing disapprobation of the measures, or administrative or other action of the Government with a view to obtain their alteration by lawful means without exciting or attempting to excite the activities referred to in this section.

151. Whoever wages war against the Government of any foreign State at peace with the Government of India or attempts to wage such war, or abets the waging of such war, shall be punished with imprisonment for life, to which fine may be added, or with imprisonment of either description for a term which may extend to seven years, to which fine may be added, or with fine.

Waging, or attempting to wage war, or abetting waging of war, against Government of India.

Conspiracy to commit offences punishable by section 145.

Collecting arms, etc., with intention of waging war against Government of India. Concealing with intent to

facilitate design to wage war.

Assaulting President Governor, etc., with intent to compel or restrain exercise of any lawful power.

India.

Waging war agaisnt Government of any foreign State at peace with Government of India.

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152. Whoever commits depredation, or makes preparations to commit depredation, on the territories of any foreign State at peace with the Government of India, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine and to forfeiture of any property used or intended to be used in committing such depredation, or acquired by such depredation.

153. Whoever receives any property knowing the same to have been taken in the commission of any of the offences mentioned in sections 151 and 152, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine and to forfeiture of the property so received.

154. Whoever, being a public servant and having the custody of any State prisoner or prisoner of war, voluntarily allows such prisoner to escape from any place in which such prisoner is confined, shall be punished with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

155. Whoever, being a public servant and having the custody of any State prisoner or prisoner of war, negligently suffers such prisoner to escape from any place of confinement in which such prisoner is confined, shall be punished with simple imprisonment for a term which may extend to three years, and shall also be liable to fine.

156. Whoever knowingly aids or assists any State prisoner or prisoner of war in escaping from lawful custody, or rescues or attempts to rescue any such prisoner, or harbours or conceals any such prisoner who has escaped from lawful custody, or offers or attempts to offer any resistance to the recapture of such prisoner, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Explanation.—A State prisoner or prisoner of war, who is permitted to be at large on his parole within certain limits in India, is said to escape from lawful custody if he goes beyond the limits within which he is allowed to be at large.

CHAPTER VIII

OF OFFENCES RELATING TO THE ARMY, NAVY AND AIR FORCE

157. Whoever abets the committing of mutiny by an officer, soldier, sailor or airman, in the Army, Navy or Air Force subject to the Acts referred to in section 165 of the Government of India or attempts to seduce any such officer, soldier, sailor or airman from his allegiance or his duty, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

158. Whoever abets the committing of mutiny by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, shall, if mutiny be committed in consequence of that abetment, be punished with death or with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

159. Whoever abets an assault by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, on any superior officer being in the execution of his office, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

escape. Public servant negligently suffering such prisoner to escape.

Aiding escape of rescuing or harbouring such prisoner.

Abetting mutiny, or attempting to seduce a soldier, sailor or airman from his duty.

Abetment of mutiny, if mutiny is committed in consequence thereof.

Abetment of assault by soldier, sailor or airman on his superior office, when in execution of his office.



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Committing

depredation on

territories of

foreign State

at peace with Governemnt

of India.

Receiving

by war or

depredation

voluntarily

prisoner of

sate or war to

allowing

mentioned in sections 151 and 152. Public servant

property taken

160. Whoever abets an assault by an officer, soldier, sailor or airman, in the Army, Navy

or Air Force of the Government of India, on any superior officer being in the execution of his assault office, shall, if such assault be committed in consequence of that abetment be punished with committed. imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine. Abetment of 161. Whoever abets the desertion of any officer, soldier, sailor or airman, in the Army, desertion of Navy or Air Force of the Government of India, shall be punished with imprisonment of either soldier, sailor description for a term which may extend to two years, or with fine, or with both. or airman. 162. Whoever, except as hereinafter excepted, knowing or having reason to believe Harbouring deserter. that an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, has deserted, harbours such officer, soldier, sailor or airman, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine or with both. Exception.—This provision does not extend to the case in which the harbour is given by the spouse of the deserter. 163. The master or person in charge of a merchant vessel, on board of which any Deserter concealed on deserter from the Army, Navy or Air Force of the Government of India is concealed, shall, board though ignorant of such concealment, be liable to a penalty not exceeding three thousand merchant rupees, if he might have known of such concealment but for some neglect of his duty as such vessel through negligence of master or person in charge, or but for some want of discipline on board of the vessel. master. Abetment of **164.** Whoever abets what he knows to be an act of insubordination by an officer, act of soldier, sailor or airman, in the Army, Navy or Air Force, of the Government of India, shall, if insubordination such act of insubordination be committed in consequence of that abetment, be punished by soldier, with imprisonment of either description for a term which may extend to two years, or with sailor or airman. fine, or with both. Persons subject 165. No person subject to the Army Act, 1950 the Indian Navy (Discipline) Act, 1934, 46 of 1950. to certain or the Air Force Act, 1950 shall be subject to punishment under this Sanhita for any of the 45 of 1950. Acts. offences defined in this Chapter. 166. Whoever, not being a soldier, sailor or airman in the Army, Naval or Air service of Wearing garb or carrying the Government of India, wears any garb or carries any token resembling any garb or token token used by used by such a soldier, sailor or airman with the intention that it may be believed that he is soldier, sailor such a soldier, sailor or airman, shall be punished with imprisonment of either description for or airman. a term which may extend to three months, or with fine which may extend to two thousand rupees, or with both. CHAPTER IX OF OFFENCES RELATING TO ELECTIONS Candidate, **167.** For the purposes of this Chapter— Electoral right defined. (a) "candidate" means a person who has been nominated as a candidate at any election; (b) "electoral right" means the right of a person to stand, or not to stand as, or to withdraw from being, a candidate or to vote or refrain from voting at an election. Bribery. **168.** (*1*) Whoever— (i) gives a gratification to any person with the object of inducing him or any other person to exercise any electoral right or of rewarding any person for having exercised any such right; or

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Abetment of such assault, if 309

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(ii) accepts either for himself or for any other person any gratification as a reward for exercising any such right or for inducing or attempting to induce any other person to exercise any such right,

commits the offence of bribery:

Provided that a declaration of public policy or a promise of public action shall not be an offence under this section.

(2) A person who offers, or agrees to give, or offers or attempts to procure, a gratification shall be deemed to give a gratification.

(3) A person who obtains or agrees to accept or attempts to obtain a gratification shall be deemed to accept a gratification, and a person who accepts a gratification as a motive for doing what he does not intend to do, or as a reward for doing what he has not done, shall be deemed to have accepted the gratification as a reward.

169. (1) Whoever voluntarily interferes or attempts to interfere with the free exercise of any electoral right commits the offence of undue influence at an election.

Undue influence at elections.

(2) Without prejudice to the generality of the provisions of sub-section (1), whoever—

(a) threatens any candidate or voter, or any person in whom a candidate or voter is interested, with injury of any kind; or

(b) induces or attempts to induce a candidate or voter to believe that he or any person in whom he is interested will become or will be rendered an object of Divine displeasure or of spiritual censure,

shall be deemed to interfere with the free exercise of the electoral right of such candidate or voter, within the meaning of sub-section (1).

(3) A declaration of public policy or a promise of public action or the mere exercise or a legal right without intent to interfere with an electoral right, shall not be deemed to be interference within the meaning of this section.

170. Whoever at an election applies for a voting paper on votes in the name of any Personation at other person, whether living or dead, or in a fictitious name, or who having voted once at such election applies at the same election for a voting paper in his own name, and whoever abets, procures or attempts to procure the voting by any person in any such way, commits the offence of personation at an election:

Provided that nothing in this section shall apply to a person who has been authorised to vote as proxy for an elector under any law for the time being in force in so far as he votes as a proxy for such elector.

171. Whoever commits the offence of bribery shall be punished with imprisonment of Punishment for bribery. either description for a term which may extend to one year, or with fine, or with both:

Provided that bribery by treating shall be punished with fine only.

Explanation.— "Treating" means that form of bribery where the gratification consists in food, drink, entertainment, or provision.

172. Whoever commits the offence of undue influence or personation at an election shall be punished with imprisonment of either description for a term which may extend to one year or with fine, or with both.

173. Whoever with intent to affect the result of an election makes or publishes any statement purporting to be a statement of fact which is false and which he either knows or believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate shall be punished with fine.

elections.

Punishment for undue influence or personation at an election. False statement in connection with an election.

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Illegal payments in connection with an election.

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174. Whoever without the general or special authority in writing of a candidate incurs or authorises expenses on account of the holding of any public meeting, or upon any advertisement, circular or publication, or in any other way whatsoever for the purpose of promoting or procuring the election of such candidate, shall be punished with fine which may extend to ten thousand rupees:

Provided that if any person having incurred any such expenses not exceeding the amount of ten rupees without authority obtains within ten days from the date on which such expenses were incurred the approval in writing of the candidate, he shall be deemed to have incurred such expenses with the authority of the candidate.

175. Whoever being required by any law for the time being in force or any rule having the force of law to keep accounts of expenses incurred at or in connection with an election fails to keep such accounts shall be punished with fine which may extend to five thousand rupees.

CHAPTER X

OF OFFENCES RELATING TO COIN, CURRENCY NOTES, BANK NOTES, AND GOVERNMENT STAMPS

176. Whoever counterfeits, or knowingly performs any part of the process of counterfeiting, any coin, stamp issued by Government for the purpose of revenue, currencynote or bank-note, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Explanation.—For the purposes of this Chapter,—

(I) the expression "bank-note" means a promissory note or engagement for the payment of money to bearer on demand issued by any person carrying on the business of banking in any part of the world, or issued by or under the authority of any State or Sovereign Power, and intended to be used as equivalent to, or as a substitute for money;

(2) "coin" shall have the same meaning assigned to it in section 2 of the Coinage Act, 2011 and includes metal used for the time being as money and is stamped and 11 of 2011. issued by or under the authority of any State or Sovereign Power intended to be so used;

(3) a person commits the offence of "counterfeiting Government stamp" who counterfeits by causing a genuine stamp of one denomination to appear like a genuine stamp of a different denomination;

(4) a person commits the offence of counterfeiting coin who intending to practice deception, or knowing it to be likely that deception will thereby be practiced, causes a genuine coin to appear like a different coin; and

(5) the offence of "counterfeiting coin" includes diminishing the weight or alteration of the composition, or alteration of the appearance of the coin.

177. Whoever sells or delivers to, or buys or receives from, any other person, or otherwise traffics or uses as genuine, any forged or counterfeit coin, stamp issued by Government for the purpose of revenue, currency-note or bank-note, knowing or having reason to believe the same to be forged or counterfeit, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years,

Possession of forged or counterfeit coin. Government genuine or that it may be used as genuine, shall be punished with imprisonment of either stamp, description for a term which may extend to seven years, or with fine, or with both. currency-notes or bank-notes.

Using as genuine, forged

coin. Government

stamp,

or counterfeit

currency-notes or bank-notes.

and shall also be liable to fine. 178. Whoever has in his possession any forged or counterfeit coin, stamp issued by Government for the purpose of revenue, currency-note or bank-note, knowing or having reason to believe the same to be forged or counterfeit and intending to use the same as

Counterfeiting coin, Government stamps, currency-notes or bank-notes

Failure to keep election

accounts.

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179. Whoever makes or mends, or performs any part of the process of making or mending, or buys or sells or disposes of, or has in his possession, any machinery, die, instrument or material for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for forging or counterfeiting any coin, stamp issued by Government for the purpose of revenue, currency-note or bank-note, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

180. (1) Whoever makes, or causes to be made, or uses for any purpose whatsoever, or delivers to any person, any document purporting to be, or in any way resembling, or so nearly resembling as to be calculated to deceive, any currency-note or bank-note shall be punished with fine which may extend to three hundred rupees.

(2) If any person, whose name appears on a document the making of which is an offence under sub-section (1), refuses, without lawful excuse, to disclose to a police-officer on being so required the name and address of the person by whom it was printed or otherwise made, he shall be punished with fine which may extend to six hundred rupees.

(3) Where the name of any person appears on any document in respect of which any person is charged with an offence under sub-section (I) or on any other document used or distributed in connection with that document it may, until the contrary is proved, be presumed that the person caused the document to be made.

181. Whoever, fraudulently or with intent to cause loss to the Government, removes or effaces from any substance, bearing any stamp issued by Government for the purpose of revenue, any writing or document for which such stamp has been used, or removes from any writing or document a stamp which has been used for such writing or document, in order that such stamp may be used for a different writing or document, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

182. Whoever, fraudulently or with intent to cause loss to the Government, uses for any purpose a stamp issued by Government for the purpose of revenue, which he knows to have been before used, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

183. Whoever, fraudulently or with intent to cause loss to Government, erases or Erasure of removes from a stamp issued by Government for the purpose of revenue, any mark, put or impressed upon such stamp for the purpose of denoting that the same has been used, or knowingly has in his possession or sells or disposes of any such stamp from which such mark has been erased or removed, or sells or disposes of any such stamp which he knows to have been used, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

184. (1) Whoever—

(a) makes, knowingly utters, deals in or sells any fictitious stamp, or knowingly uses for any postal purpose any fictitious stamp; or

(b) has in his possession, without lawful excuse, any fictitious stamp; or

(c) makes or, without lawful excuse, has in his possession any die, plate, instrument or materials for making any fictitious stamp,

Makinhg or possessing instruments or materials for forging or counterfeiting coin. Government stamp, currency-notes or bank-notes.

Making or using documents resembling currency-notes or bank-notes..

Effacing writing from substance bearing Government stamp, or removing document a stamp used for it, with intent to cause loss to Government.

Using Government stamp known to have been before used.

mark denoting that stamp has been used.

Prohibition of fictitious stamps.

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

(2) Any such stamp, die, plate, instrument or materials in the possession of any person for making any fictitious stamp may be seized and, if seized shall be forfeited.

(3) In this section "fictitious stamp" means any stamp falsely purporting to be issued by Government for the purpose of denoting a rate of postage, or any facsimile or imitation or representation, whether on paper or otherwise, of any stamp issued by Government for that purpose.

(4) In this section and also in sections 176 to 179, and sections 181 to 183 both inclusive, the word "Government", when used in connection with, or in reference to any stamp issued for the purpose of denoting a rate of postage, shall, notwithstanding anything in clause (II) of section 2, be deemed to include the person or persons authorised by law to administer executive Government in any part of India or in any foreign country.

185. Whoever, being employed in any mint lawfully established in India, does any act, or omits what he is legally bound to do, with the intention of causing any coin issued from that mint to be of a different weight or composition from the weight or composition fixed by law, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

186. Whoever, without lawful authority, takes out of any mint, lawfully established in India, any coining tool or instrument, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

CHAPTER XI

OF OFFENCES AGAINST THE PUBLIC TRANQUILLITY

187. (1) An assembly of five or more persons is designated an "unlawful assembly", if the common object of the persons composing that assembly is—

(*a*) to overawe by criminal force, or show of criminal force, the Central Government or any State Government or Parliament or the Legislature of any State, or any public servant in the exercise of the lawful power of such public servant; or

(b) to resist the execution of any law, or of any legal process; or

(c) to commit any mischief or criminal trespass, or other offence; or

(*d*) by means of criminal force, or show of criminal force, to any person, to take or obtain possession of any property, or to deprive any person of the enjoyment of a right of way, or of the use of water or other incorporeal right of which he is in possession or enjoyment, or to enforce any right or supposed right; or

(*e*) by means of criminal force, or show of criminal force, to compel any person to do what he is not legally bound to do, or to omit to do what he is legally entitled to do.

Explanation.—An assembly which was not unlawful when it assembled, may subsequently become an unlawful assembly.

(2) Whoever, being aware of facts which render any assembly an unlawful assembly, intentionally joins that assembly, or continues in it, is said to be a member of an unlawful assembly and such member shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(3) Whoever joins or continues in an unlawful assembly, knowing that such unlawful assembly has been commanded in the manner prescribed by law to disperse, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Person employed in mint causing coin to be of different weight or composition from that fixed by law.

Unlawfully taking coining instrument from mints.

Unlawful assembly. 60

(4) Whoever, being armed with any deadly weapon, or with anything which, used as a weapon of offence, is likely to cause death, is a member of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(5) Whoever knowingly joins or continues in any assembly of five or more persons likely to cause a disturbance of the public peace, after such assembly has been lawfully commanded to disperse, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Explanation.—If the assembly is an unlawful assembly within the meaning of sub-section (1), the offender shall be punishable under sub-section (3).

(6) Whoever hires or engages, or employs, or promotes, or connives at the hiring, engagement or employment of any person to join or become a member of any unlawful assembly, shall be punishable as a member of such unlawful assembly, and for any offence which may be committed by any such person as a member of such unlawful assembly in pursuance of such hiring, engagement or employment, in the same manner as if he had been a member of such unlawful assembly, or himself had committed such offence.

(7) Whoever harbours, receives or assembles, in any house or premises in his occupation or charge, or under his control any persons knowing that such persons have been hired, engaged or employed, or are about to be hired, engaged or employed, to join or become members of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(8) Whoever is engaged, or hired, or offers or attempts to be hired or engaged, to do or assist in doing any of the acts specified in sub-section (1), shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(9) Whoever, being so engaged or hired as referred to in sub-section (8), goes armed, or engages or offers to go armed, with any deadly weapon or with anything which used as a weapon of offence is likely to cause death, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

188. If an offence is committed by any member of an unlawful assembly in prosecution of the common object of that assembly, or such as the members of that assembly knew to be likely to be committed in prosecution of that object, every person who, at the time of the committing of that offence, is a member of the same assembly, is guilty of that offence.

189. (1) Whenever force or violence is used by an unlawful assembly, or by any member thereof, in prosecution of the common object of such assembly, every member of such assembly is guilty of the offence of rioting.

(2) Whoever is guilty of rioting, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(3) Whoever is guilty of rioting, being armed with a deadly weapon or with anything which, used as a weapon of offence, is likely to cause death, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

190.Whoever malignantly, or wantonly by doing anything which is illegal, gives provocation to any person intending or knowing it to be likely that such provocation will cause the offence of rioting to be committed, shall, if the offence of rioting be committed in consequence of such provocation, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both; and if the offence of rioting be not committed, with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Every member of unlawful assembly guilty of offence committed in persecution of common object.

Rioting.

Wantonly giving provocation with intent to cause riot-if rioting be committed; if not committed. 315

THE GAZETTE OF INDIA EXTRAORDINARY

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Liability of owner, occupier, etc., of land on which an unlawful assembly or riot takes place. **191.** (1) Whenever any unlawful assembly or riot takes place, the owner or occupier of the land upon which such unlawful assembly is held, or such riot is committed, and any person having or claiming an interest in such land, shall be punishable with fine not exceeding one thousand rupees, if he or his agent or manager, knowing that such offence is being or has been committed, or having reason to believe it is likely to be committed, do not give the earliest notice thereof in his or their power to the officer in charge at the nearest police-station, and do not, in the case of his or their power to prevent it and, in the event of its taking place, do not use all lawful means in his or their power to disperse or suppress the riot or unlawful assembly.

(2) Whenever a riot is committed for the benefit or on behalf of any person who is the owner or occupier of any land respecting which such riot takes place or who claims any interest in such land, or in the subject of any dispute which gave rise to the riot, or who has accepted or derived any benefit therefrom, such person shall be punishable with fine, if he or his agent or manager, having reason to believe that such riot was likely to be committed or that the unlawful assembly by which such riot was committed was likely to be held, shall not respectively use all lawful means in his or their power to prevent such assembly or riot from taking place, and for suppressing and dispersing the same.

(3) Whenever a riot is committed for the benefit or on behalf of any person who is the owner or occupier of any land respecting which such riot takes place, or who claims any interest in such land, or in the subject of any dispute which gave rise to the riot, or who has accepted or derived any benefit therefrom, the agent or manager of such person shall be punishable with fine, if such agent or manager, having reason to believe that such riot was likely to be committed, or that the unlawful assembly by which such riot was committed was likely to be held, shall not use all lawful means in his power to prevent such riot or assembly from taking place and for suppressing and dispersing the same.

Affray.

192. (1) When two or more persons, by fighting in a public place, disturb the public peace, they are said to commit an affray.

(2) Whoever commits an affray, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to one thousand rupees, or with both.

193. (1) Whoever assaults or obstructs any public servant or uses criminal force on any public servant in the discharge of his duty in endeavouring to disperse an unlawful assembly, or to suppress a riot or affray, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which shall not be less than twenty-five thousand rupees, or with both.

(2) Whoever threatens to assault or attempts to obstruct any public servant or threaten or attempts to use criminal force to any public servant in the discharge of his duty in endeavouring to disperse an unlawful assembly, or to suppress a riot or affray, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

194. (*l*) Whoever—

(*a*) by words, either spoken or written, or by signs or by visible representations or through electronic communication or otherwise, promotes or attempts to promote, on grounds of religion, race, place of birth, residence, language, caste or community or any other ground whatsoever, disharmony or feelings of enmity, hatred or ill-will between different religious, racials, language or regional groups or castes or communities; or

Assaulting or obstructing public servant when supperssing riot, etc.

enmity between different groups on ground of religion, race, place of birth, residence, language, etc., and doing acts prejudicial to maintenance of harmony.

Promoting





(*b*) commits any act which is prejudicial to the maintenance of harmony between different religious, racial, language or regional groups or castes or communities, and which disturbs or is likely to disturb the public tranquility; or

(c) organises any exercise, movement, drill or other similar activity intending that the participants in such activity shall use or be trained to use criminal force or violence or knowing it to be likely that the participants in such activity will use or be trained to use criminal force or violence, or participates in such activity intending to use or be trained to use criminal force or violence or knowing it to be likely that the participants in such activity will use or be trained to use criminal force or violence, against any religious, racial, language or regional group or caste or community and such activity for any reason whatsoever causes or is likely to cause fear or alarm or a feeling of insecurity amongst members of such religious, racial, language or regional group or caste or community,

shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(2) Whoever commits an offence specified in sub-section (1) in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies, shall be punished with imprisonment which may extend to five years and shall also be liable to fine.

195. (1) Whoever, by words either spoken or written or by signs or by visible representations or through electronic communication or otherwise,—

Imputations, assertions prejudicial to national integration.

(*a*) makes or publishes any imputation that any class of persons cannot, by reason of their being members of any religious, racial, language or regional group or caste or community, bear true faith and allegiance to the Constitution of India as by law established or uphold the sovereignty and integrity of India; or

(b) asserts, counsels, advises, propagates or publishes that any class of persons shall, by reason of their being members of any religious, racial, language or regional group or caste or community, be denied, or deprived of their rights as citizens of India; or

(c) makes or publishes any assertion, counsel, plea or appeal concerning the obligation of any class of persons, by reason of their being members of any religious, racial, language or regional group or caste or community, and such assertion, counsel, plea or appeal causes or is likely to cause disharmony or feelings of enmity or hatred or ill-will between such members and other persons; or

(d) makes or publishes false or misleading information jeopardising the sovereignty unity and integrity or security of India,

shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(2) Whoever commits an offence specified in sub-section (1) in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies, shall be punished with imprisonment which may extend to five years and shall also be liable to fine.

CHAPTER XII

OF OFFENCES BY OR RELATING TO PUBLIC SERVANTS

196. Whoever, being a public servant, knowingly disobeys any direction of the law as to the way in which he is to conduct himself as such public servant, intending to cause, or knowing it to be likely that he will by such disobedience, cause injury to any person, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

Public servant disobeying law, with intent to cause injury to any person.

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Illustration.

A, being an officer directed by law to take property in execution, in order to satisfy a decree pronounced in Z's favour by a Court, knowingly disobeys that direction of law, with the knowledge that he is likely thereby to cause injury to Z. A has committed the offence defined in this section.

Public servant disobeying direction under law. 197. Whoever, being a public servant,—

(*a*) knowingly disobeys any direction of the law which prohibits him from requiring the attendance at any place of any person for the purpose of investigation into an offence or any other matter; or

(*b*) knowingly disobeys, to the prejudice of any person, any other direction of the law regulating the manner in which he shall conduct such investigation; or

(*c*) fails to record any information given to him under sub-section (*1*) of section 174 of the Bhartiya Nagarik Suraksha Sanhita, 2023 in relation to cognizable offence punishable under section 64, section 65 section 66, section 67, section 68, section 71, section 73, section 76, section 122 or section 141 or section 142,

shall be punished with rigorous imprisonment for a term which shall not be less than six months but which may extend to two years, and shall also be liable to fine.

Punishment for nontreatment of victim.

Public servant framing an incorrect document with intent to cause injury.

Public servant unlawfully engaging in trade.

Public servant unlawfully buying or bidding for property.

Personating a public servant.

Wearing garb or carrying token used by public servant with fraudulent intent. **198.** Whoever, being in charge of a hospital, public or private, whether run by the Central Government, the State Government, local bodies or any other person, contravenes the provisions of section 449 of the Bharatiya Nagarik Suraksha Sanhita, 2023, shall be punished with imprisonment for a term which may extend to one year or with fine or with both.

199. Whoever, being a public servant, and being, as such public servant, charged with the preparation or translation of any document or electronic record, frames, prepares or translates that document or electronic record in a manner which he knows or believes to be incorrect, intending thereby to cause or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

200. Whoever, being a public servant, and being legally bound as such public servant not to engage in trade, engages in trade, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both or with community service.

201. Whoever, being a public servant, and being legally bound as such public servant, not to purchase or bid for certain property, purchases or bids for that property, either in his own name or in the name of another, or jointly, or in shares with others, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both; and the property, if purchased, shall be confiscated.

202. Whoever pretends to hold any particular office as a public servant, knowing that he does not hold such office or falsely personates any other person holding such office, and in such assumed character does or attempts to do any act under colour of such office, shall be punished with imprisonment of either description for a term which shall not be less than six months but which may extend to three years and with fine.

203. Whoever, not belonging to a certain class of public servants, wears any garb or carries any token resembling any garb or token used by that class of public servants, with the intention that it may be believed, or with the knowledge that it is likely to be believed, that he belongs to that class of public servants, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both.

CHAPTER XIII

OF CONTEMPTS OF THE LAWFUL AUTHORITY OF PUBLIC SERVANTS

204. Whoever absconds in order to avoid being served with a summons, notice or order proceeding from any public servant legally competent, as such public servant, to issue such summons, notice or order,----

(a) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(b) where such summons or notice or order is to attend in person or by agent, or to produce a document or an electronic record in a Court shall punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

205. Whoever in any manner intentionally prevents the serving on himself, or on any other person, of any summons, notice or order proceeding from any public servant legally competent, as such public servant, to issue such summons, notice or order, or intentionally prevents the lawful affixing to any place of any such summons, notice or orderor intentionally removes any such summons, notice or order from any place to which it is lawfully affixed or intentionally prevents the lawful making of any proclamation, under the authority of any public servant legally competent, as such public servant, to direct such proclamation to be made,---

(a) shall be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to five thousand rupees, or with both;

(b) where the summons, notice, order or proclamation is to attend in person or by agent, or to produce a document or electronic record in a Court with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

206. Whoever, being legally bound to attend in person or by an agent at a certain place and time in obedience to a summons, notice, order, or proclamation proceeding from any public servant legally competent, as such public servant, to issue the same, intentionally omits to attend at that place or time or departs from the place where he is bound to attend public servant. before the time at which it is lawful for him to depart,-

(a) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(b) where the summons, notice, order or proclamation is to attend in person or by agent in a Court with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Illustrations.

(a) A, being legally bound to appear before a High Court, in obedience to a subpoena issuing from that Court, intentionally omits to appear. A has committed the offence defined in this section.

(b) A, being legally bound to appear before a District Judge, as a witness, in obedience to a summons issued by that District Judge intentionally omits to appear. A has committed the offence defined in this section.

207. Whoever fails to appear at the specified place and the specified time as required by a proclamation published under sub-section (1) of section 84 of the Bhartiya Nagarik Suraksha Sanhita, 2023 shall be punished with imprisonment for a term which may extend to three years or with fine or with both or with community service, and where a declaration has been made under sub-section (4) of that section pronouncing him as a proclaimed offender, he shall be punished with imprisonment for a term which may extend to seven years and shall also be liable to fine.

Nonappearance in response to a proclamation under section 82 of Bhartiya Nagarik Suraksha Sunhita, 2023.

Nonattendance in obedience to an order from

Absconding to avoid service of summons or other proceeding.

Preventing service of

summons or

preventing

publication

thereof.

other proceeding, or



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Omission to produce document to public servant by person legally bound to produce it. THE GAZETTE OF INDIA EXTRAORDINARY

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208. Whoever, being legally bound to produce or deliver up any document or electronic record to any public servant, as such, intentionally omits so to produce or deliver up the same,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(*b*) and where the document or electronic record is to be produced or delivered up to a Court with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Illustration.

A, being legally bound to produce a document before a District Court, intentionally omits to produce the same. A has committed the offence defined in this section.

209. Whoever, being legally bound to give any notice or to furnish information on any subject to any public servant, as such, intentionally omits to give such notice or to furnish such information in the manner and at the time required by law,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(b) where the notice or information required to be given respects the commission of an offence, or is required for the purpose of preventing the commission of an offence, or in order to the apprehension of an offender, with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(c) where the notice or information required to be given is required by an order passed under section 447 of the Bhartiya Nagarik Suraksha Sanhita, 2023 with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

210. Whoever, being legally bound to furnish information on any subject to any public servant, as such, furnishes, as true, information on the subject which he knows or has reason to believe to be false,—

(*a*) shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both;

(b) where the information which he is legally bound to give respects the commission of an offence, or is required for the purpose of preventing the commission of an offence, or in order to the apprehension of an offender, with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Illustrations.

(a) A, a landholder, knowing of the commission of a murder within the limits of his estate, wilfully misinforms the Magistrate of the district that the death has occurred by accident in consequence of the bite of a snake. A is guilty of the offence defined in this section.

(*b*) A, a village watchman, knowing that a considerable body of strangers has passed through his village in order to commit a dacoity in the house of Z, residing in a neighbouring place, and being section 28 of the Bhartiya Nagarik Suraksha Sanhita, 2023 to give early and punctual information of the above fact to the officer of the nearest police-station, wilfully misinforms the police officer that a body of suspicious characters passed through the village with a view to commit dacoity in a certain distant place in a different direction. Here A is guilty of the offence defined in the latter part of this section.

Omission to

give notice or information to

public servant by person

legally bound to give it.

Furnishing false information.
Explanation.-In section 209 and in this section the word "offence" include any act committed at any place out of India, which, if committed in India, would be punishable under any of the following sections, namely, 97, 99, 172, 173, 174, 175, 301, clauses (b) to (d) of section 303, sections 304, 305, 306, 320, 325 and 326 and the word "offender" includes any person who is alleged to have been guilty of any such act.

211. Whoever refuses to bind himself by an oath or affirmation to state the truth, when required so to bind himself by a public servant legally competent to require that he shall so bind himself, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

212. Whoever, being legally bound to state the truth on any subject to any public servant, refuses to answer any question demanded of him touching that subject by such public servant in the exercise of the legal powers of such public servant, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

213. Whoever refuses to sign any statement made by him, when required to sign that statement by a public servant legally competent to require that he shall sign that statement, shall be punished with simple imprisonment for a term which may extend to three months, or with fine which may extend to three thousand rupees, or with both.

214. Whoever, being legally bound by an oath or affirmation to state the truth on any subject to any public servant or other person authorised by law to administer such oath or affirmation, makes, to such public servant or other person as aforesaid, touching that subject, any statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

215. Whoever gives to any public servant any information which he knows or believes to be false, intending thereby to cause, or knowing it to be likely that he will thereby cause, such public servant-

(a) to do or omit anything which such public servant ought not to do or omit if the true state of facts respecting which such information is given were known by him: or

(b) to use the lawful power of such public servant to the injury or annoyance of any person,

shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both.

Illustrations.

(a) A informs a Magistrate that Z, a police-officer, subordinate to such Magistrate, has been guilty of neglect of duty or misconduct, knowing such information to be false, and knowing it to be likely that the information will cause the Magistrate to dismiss Z. A has committed the offence defined in this section.

(b) A falsely informs a public servant that Z has contraband salt in a secret place, knowing such information to be false, and knowing that it is likely that the consequence of the information will be a search of Z's premises, attended with annoyance to Z. A has committed the offence defined in this section.

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Refusing oath or affirmation when duly required by public servant to make it.

Refusing to answer public servant authorised to question.

Refusing to sign statement.

False statement on oath or affirmation to public sevant or person authorised to administer an oath or affirmation.

False information, with intent to cause public servant to use his lawful power to the injury of another person.

(c) A falsely informs a policeman that he has been assaulted and robbed in the neighbourhood of a particular village. He does not mention the name of any person as one of his assailants, but knows it to be likely that in consequence of this information the police will make enquiries and institute searches in the village to the annoyance of the villagers or some of them. A has committed an offence under this section.

216. Whoever offers any resistance to the taking of any property by the lawful

217. Whoever intentionally obstructs any sale of property offered for sale by the

authority of any public servant, knowing or having reason to believe that he is such

public servant, shall be punished with imprisonment of either description for a term which

may extend to six months, or with fine which may extend to ten thousand rupees, or with

lawful authority of any public servant, as such, shall be punished with imprisonment of

either description for a term which may extend to one month, or with fine which may

extend to five thousand rupees, or with both.

Resistance to the taking of property by the lawful authority of a public servant.

Obstructing sale of property offered for sale by authority of public servant.

Illegal purchase or bid for property offered for sale by authority of public servant.

Obstructing public servant in discharge of public functions.

Omission to assist public servant when bound by law to give assistance.

Disobedience to order duly promulgated by public servant. **218**. Whoever, at any sale of property held by the lawful authority of a public servant, as such, purchases or bids for any property on account of any person, whether himself or any other, whom he knows to be under a legal incapacity to purchase that property at that sale, or bids for such property not intending to perform the obligations under which he lays himself by such bidding, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

219. Whoever voluntarily obstructs any public servant in the discharge of his public functions, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two thousand five hundred rupees, or with both.

220. Whoever, being bound by law to render or furnish assistance to any public servant in the execution of his public duty, intentionally omits to give such assistance,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to two thousand five hundred rupees, or with both;

(*b*) and where such assistance be demanded of him by a public servant legally competent to make such demand for the purposes of executing any process lawfully issued by a Court or of preventing the commission of an offence, or suppressing a riot, or affray, or of apprehending a person charged with or guilty of an offence, or of having escaped from lawful custody, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

221. Whoever, knowing that, by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain order with certain property in his possession or under his management, disobeys such direction,—

(*a*) shall, if such disobedience causes or tends to cause obstruction, annoyance or injury, or risk of obstruction, annoyance or injury, to any persons lawfully employed, be punished with simple imprisonment for a term which may extend to six months or with fine which may extend to two thousand five hundred rupees, or with both;

both.



(b) and where such disobedience causes or tends to cause danger to human life, health or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

Explanation.—It is not necessary that the offender should intend to produce harm, or contemplate his disobedience as likely to produce harm. It is sufficient that he knows of the order which he disobeys, and that his disobedience produces, or is likely to produce, harm.

Illustration.

An order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined in this section.

222. Whoever holds out any threat of injury to any public servant, or to any person in whom he believes that public servant to be interested, for the purpose of inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of the public functions of such public servant, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

223. Whoever holds out any threat of injury to any person for the purpose of inducing that person to refrain or desist from making a legal application for protection against any injury to any public servant legally empowered as such to give such protection, or to cause such protection to be given, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

224. Whoever attempts to commit suicide with the intent to compel or restrain any public servant from discharging his official duty shall be punished with simple imprisonment for a term which may extend to one year or with fine or with both or with community service.

CHAPTER XIV

OF FALSE EVIDENCE AND OFFENCES AGAINST PUBLIC JUSTICE

225. Whoever, being legally bound by an oath or by an express provision of law to Giving false state the truth, or being bound by law to make a declaration upon any subject, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, is said to give false evidence.

Explanation 1.—A statement is within the meaning of this section, whether it is made verbally or otherwise.

Explanation 2.—A false statement as to the belief of the person attesting is within the meaning of this section, and a person may be guilty of giving false evidence by stating that he believes a thing which he does not believe, as well as by stating that he knows a thing which he does not know.

Illustrations.

(a) A, in support of a just claim which B has against Z for one thousand rupees, falsely swears on a trial that he heard Z admit the justice of B's claim. A has given false evidence.

Threat of injury to public servant.

Threat of injury to induce person to refrain from applying for protection to public servant.

Attempt to commit suicide to compel or restraint exercise of lawful power.

evidence.

(b) A, being bound by an oath to state the truth, states that he believes a certain signature to be the handwriting of Z, when he does not believe it to be the handwriting of Z. Here A states that which he knows to be false, and therefore gives false evidence.

(c) A, knowing the general character of Z's handwriting, states that he believes a certain signature to be the handwriting of Z; A in good faith believing it to be so. Here A's statement is merely as to his belief, and is true as to his belief, and therefore, although the signature may not be the handwriting of Z, A has not given false evidence.

(d) A, being bound by an oath to state the truth, states that he knows that Z was at a particular place on a particular day, not knowing anything upon the subject. A gives false evidence whether Z was at that place on the day named or not.

(e) A, an interpreter or translator, gives or certifies as a true interpretation or translation of a statement or document which he is bound by oath to interpret or translate truly, that which is not and which he does not believe to be a true interpretation or translation. A has given false evidence.

Fabricating false evidence.

226. Whoever causes any circumstance to exist or makes any false entry in any book or record, or electronic record or makes any document or electronic record containing a false statement, intending that such circumstance, false entry or false statement may appear in evidence in a judicial proceeding, or in a proceeding taken by law before a public servant as such, or before an arbitrator, and that such circumstance, false entry or false statement, so appearing in evidence, may cause any person who in such proceeding is to form an opinion upon the evidence, to entertain an erroneous opinion touching any point material to the result of such proceeding is said "to fabricate false evidence".

Illustrations.

(*a*) A puts jewels into a box belonging to Z, with the intention that they may be found in that box, and that this circumstance may cause Z to be convicted of theft. A has fabricated false evidence.

(b) A makes a false entry in his shop-book for the purpose of using it as corroborative evidence in a Court. A has fabricated false evidence.

(c) A, with the intention of causing Z to be convicted of a criminal conspiracy, writes a letter in imitation of Z's handwriting, purporting to be addressed to an accomplice in such criminal conspiracy, and puts the letter in a place which he knows that the officers of the police are likely to search. A has fabricated false evidence.

Punishment for false evidence. **227.** (1) Whoever intentionally gives false evidence in any of a judicial proceeding, or fabricates false evidence for the purpose of being used in any stage of a judicial proceeding, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine which may extend to ten thousand rupees.

(2) Whoever intentionally gives or fabricates false evidence in any case other than that referred to in sub-section (I), shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine which may extend to five thousand rupees.



Explanation 1.—A trial before a Court-martial is a judicial proceeding.

Explanation 2.—An investigation directed by law preliminary to a proceeding before a Court is a stage of a judicial proceeding, though that investigation may not take place before a Court.

Illustration.

A, in an enquiry before a Magistrate for the purpose of ascertaining whether Z ought to be committed for trial, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding, A has given false evidence.

Explanation 3.—An investigation directed by a Court according to law, and conducted under the authority of a Court is a stage of a judicial proceeding, though that investigation may not take place before a Court.

Illustration.

A, in an enquiry before an officer deputed by a Court to ascertain on the spot the boundaries of land, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding, A has given false evidence.

228. (1) Whoever gives or fabricates false evidence, intending thereby to cause, or knowing it to be likely that he will thereby cause, any person to be convicted of an offence which is capital by the law for the time being in force in India shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine which may extend to fifty thousand rupees.

(2) If an innocent person be convicted and executed in consequence of false evidence referred in sub-section (I), the person who gives such false evidence shall be punished either with death or the punishment hereinbefore described.

229. Whoever gives or fabricates false evidence intending thereby to cause, or knowing it to be likely that he will thereby cause, any person to be convicted of an offence which by the law for the time being in force in India is not capital, but punishable with imprisonment for life, or imprisonment for a term of seven years or upwards, shall be punished as a person convicted of that offence would be liable to be punished.

Illustration.

A gives false evidence before a Court intending thereby to cause Z to be convicted of a dacoity. The punishment of dacoity is imprisonment for life, or rigorous imprisonment for a term which may extend to ten years, with or without fine. A, therefore, is liable to imprisonment for life or imprisonment, with or without fine.

230. (1) Whoever threatens another with any injury to his person, reputation or property or to the person or reputation of any one in whom that person is interested, with intent to cause that person to give false evidence shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

(2) If innocent person is convicted and sentenced in consequence of false evidence referred to in sub-section (I), with death or imprisonment for more than seven years, the person who threatens shall be punished with the same punishment and sentence in the same manner and to the same extent such innocent person is punished and sentenced.

Giving or fabricating false evidence with intent to procure conviction of capital offence.

Giving or fabricating false evidence with intent to procure conviction of offence punishable with imprisonment for life or imprisonment.

Threatening any person to give false evidence. THE GAZETTE OF INDIA EXTRAORDINARY

231. Whoever corruptly uses or attempts to use as true or genuine evidence any

evidence which he knows to be false or fabricated, shall be punished in the same manner

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as if he gave or fabricated false evidence.
232. Whoever issues or signs any certificate required by law to be given or signed, or relating to any fact of which such certificate is by law admissible in evidence, knowing or believing that such certificate is false in any material point, shall be punished in the same manner as if he gave false evidence.
233. Whoever corruptly uses or attempts to use any such certificate as a true certificate, knowing the same to be false in any material point, shall be punished in the same manner as if he gave false evidence.
234. Whoever, in any declaration made or subscribed by him, which declaration any Court or any public servant or other person, is bound or authorised by law to receive as evidence of any fact, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, touching any point material to the object for which the declaration is made or used, shall be punished in the same manner as

235. Whoever corruptly uses or attempts to use as true any such declaration, knowing the same to be false in any material point, shall be punished in the same manner as if he gave false evidence.

Explanation.—A declaration which is inadmissible merely upon the ground of some informality, is a declaration within the meaning of section 234 and this section.

236.Whoever, knowing or having reason to believe that an offence has been committed, causes any evidence of the commission of that offence to disappear, with the intention of screening the offender from legal punishment, or with that intention gives any information respecting the offence which he knows or believes to be false shall,—

(*a*) if the offence which he knows or believes to have been committed is punishable with death be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life, or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(c) if the offence is punishable with imprisonment for any term not extending to ten years, be punished with imprisonment of the description provided for the offence, for a term which may extend to one-fourth part of the longest term of the imprisonment provided for the offence, or with fine, or with both.

Illustration.

A, knowing that B has murdered Z, assists B to hide the body with the intention of screening B from punishment. A is liable to imprisonment of either description for seven years, and also to fine.

237. Whoever, knowing or having reason to believe that an offence has been committed, intentionally omits to give any information respecting that offence which he is legally bound to give, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Intentional omission to give information of offence by person bound to inform. 72

Using evidence known to be false.

Issuing or signing false certificate.

Using as true a certificate known to be false.

False statement made in declaration which is by law receivable as evidence.

if he gave false evidence.

Using as true such declaration knowing it to be false.

Causing disappearance of evidence of offence, or giving false information to screen offender. SEC. 2]

238. Whoever, knowing or having reason to believe that an offence has been committed, gives any information respecting that offence which he knows or believes to be false, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Explanation.-In sections 236 and 237 and in this section the word "offence" includes any act committed at any place out of India, which, if committed in India, would be punishable under any of the following sections, namely, 97, 99, 172, 173, 174, 175, 301,303, 304, 305, 306, 320, 325 and 326.

239. Whoever secretes or destroys any document or electronic record which he may be lawfully compelled to produce as evidence in a Court or in any proceeding lawfully held before a public servant, as such, or obliterates or renders illegible the whole or any part of such document or electronic record with the intention of preventing the same from being produced or used as evidence before such Court or public servant as aforesaid, or after he shall have been lawfully summoned or required to produce the same for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.

240. Whoever falsely personates another, and in such assumed character makes any admission or statement, or confesses judgment, or causes any process to be issued or becomes bail or security, or does any other act in any suit or criminal prosecution, shall be punished with imprisonment of either description for a term which may extend to three proceeding in years, or with fine, or with both.

241. Whoever fraudulently removes, conceals, transfers or delivers to any person any property or any interest therein, intending thereby to prevent that property or interest therein from being taken as a forfeiture or in satisfaction of a fine, under a sentence which has been pronounced, or which he knows to be likely to be pronounced, by a Court or other competent authority, or from being taken in execution of a decree or order which has been made, or which he knows to be likely to be made by a Court in a civil suit, shall be punished with imprisonment of either description for a term which may extend to three years or with fine which may extend to five thousand rupees, or with both.

242. Whoever fraudulently accepts, receives or claims any property or any interest therein, knowing that he has no right or rightful claim to such property or interest, or practices any deception touching any right to any property or any interest therein, intending thereby to prevent that property or interest therein from being taken as a forfeiture or in satisfaction of a fine, under a sentence which has been pronounced, or which he knows to be likely to be pronounced by a Court or other competent authority, or from being taken in execution of a decree or order which has been made, or which he knows to be likely to be made by a Court in a civil suit, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

243. Whoever fraudulently causes or suffers a decree or order to be passed against him at the suit of any person for a sum not due or for a larger sum than is due to such person or for any property or interest in property to which such person is not entitled, or fraudulently causes or suffers a decree or order to be executed against him after it has been satisfied, or for anything in respect of which it has been satisfied, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

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Giving false information respecting an offence committed.

Destruction of document to prevent its production as evidence.

False personation for purpose of act or suit or prosecution.

Fraudulent removal or concealment of property to prevent its seizure as forfeited or in execution.

Fraudulent claim to property to prevent its seizure as forfeited or in execution.

Fraudulently suffering decree for sum not due.

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Illustration.

A institutes a suit against Z. Z, knowing that A is likely to obtain a decree against him, fraudulently suffers a judgment to pass against him for a larger amount at the suit of B, who has no just claim against him, in order that B, either on his own account or for the benefit of Z, may share in the proceeds of any sale of Z's property which may be made under A's decree. Z has committed an offence under this section.

person, makes in a Court any claim which he knows to be false, shall be punished with

imprisonment of either description for a term which may extend to two years, and shall

244. Whoever fraudulently or dishonestly, or with intent to injure or annoy any

Dishonestly making false claim in Court.

Fraudulently obtaining decree for sum not due.

False charge of offence made with intent to injure.

Harbouring offender.

245. Whoever fraudulently obtains a decree or order against any person for a sum not due, or for a larger sum than is due or for any property or interest in property to which he is not entitled, or fraudulently causes a decree or order to be executed against any person after it has been satisfied or for anything in respect of which it has been satisfied, or fraudulently suffers or permits any such act to be done in his name, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

246. Whoever, with intent to cause injury to any person, institutes or causes to be instituted any criminal proceeding against that person, or falsely charges any person with having committed an offence, knowing that there is no just or lawful ground for such proceeding or charge against that person,—

(*a*) shall be punished with imprisonment of either description for a term which may extend to five years, or with fine which may extend to two lakh rupees, or with both;

(*b*) if such criminal proceeding be instituted on a false charge of an offence punishable with death, imprisonment for life, or imprisonment for ten years or upwards, shall be punishable with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

247. Whenever an offence has been committed, whoever harbours or conceals a person whom he knows or has reason to believe to be the offender, with the intention of screening him from legal punishment shall,—

(*a*) if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life, or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(c) if the offence is punishable with imprisonment which may extend to one year, and not to ten years, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Explanation.—"Offence" in this section includes any act committed at any place out of India, which, if committed in India, would be punishable under any of the following sections, namely 97, 99, 172, 173, 174, 175, 301,303, 304, 305, 306, 320, 325 and 326 and

also be liable to fine.





every such act shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in India.

Exception.—This section shall not extend to any case in which the harbour or concealment is by the spouse of the offender.

Illustration.

A, knowing that B has committed dacoity, knowingly conceals B in order to screen him from legal punishment. Here, as B is liable to imprisonment for life, A is liable to imprisonment of either description for a term not exceeding three years, and is also liable to fine.

248. Whoever accepts or attempts to obtain, or agrees to accept, any gratification Taking gift, for himself or any other person, or any restitution of property to himself or any other person, in consideration of his concealing an offence or of his screening any person from legal punishment for any offence, or of his not proceeding against any person for the punishment. purpose of bringing him to legal punishment shall,-

(a) if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(b) if the offence is punishable with imprisonment for life, or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(c) if the offence is punishable with imprisonment not extending to ten years, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

249. Whoever gives or causes, or offers or agrees to give or cause, any gratification Offering gift to any person, or restores or causes the restoration of any property to any person, in consideration of that person's concealing an offence, or of his screening any person from legal punishment for any offence, or of his not proceeding against any person for the purpose of bringing him to legal punishment shall,-

(a) if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and also be liable to fine;

(b) if the offence is punishable with imprisonment for life or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(c) if the offence is punishable with imprisonment not extending to ten years, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

250. Whoever takes or agrees or consents to take any gratification under pretence or on account of helping any person to recover any movable property of which he shall have been deprived by any offence punishable under this Sanhita, shall, unless he uses all means in his power to cause the offender to be apprehended and convicted of the

etc., to screen

an offender

from

or restoration of property in consideration of screening offender.

Taking gift to help to recover stolen property, etc.

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offence, be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

251. Whenever any person convicted of or charged with an offence, being in lawful custody for that offence, escapes from such custody, or whenever a public servant, in the exercise of the lawful powers of such public servant, orders a certain person to be apprehended for an offence, whoever, knowing of such escape or order for apprehension, harbours or conceals that person with the intention of preventing him from being apprehended, shall be punished in the manner following, namely:—

(*a*) if the offence for which the person was in custody or is ordered to be apprehended is punishable with death, he shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life or imprisonment for ten years, he shall be punished with imprisonment of either description for a term which may extend to three years, with or without fine;

(c) if the offence is punishable with imprisonment which may extend to one year and not to ten years, he shall be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of the imprisonment provided for such offence, or with fine, or with both.

Explanation.—"Offence" in this section includes also any act or omission of which a person is alleged to have been guilty out of India, which, if he had been guilty of it in India, would have been punishable as an offence, and for which he is, under any law relating to extradition, or otherwise, liable to be apprehended or detained in custody in India, and every such act or omission shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in India.

Exception.—The provision does not extend to the case in which the harbour or concealment is by the spouse of the person to be apprehended.

252. Whoever, knowing or having reason to believe that any persons are about to commit or have recently committed robbery or dacoity, harbours them or any of them, with the intention of facilitating the commission of such robbery or dacoity, or of screening them or any of them from punishment, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—For the purposes of this section it is immaterial whether the robbery or dacoity is intended to be committed, or has been committed, within or without India.

Exception.—This section does not extend to the case in which the harbour is by the spouse of the offender.

Public servant disobeying direction of law with intent to save person from punishment or property from forfeiture. **253.** Whoever, being a public servant, knowingly disobeys any direction of the law as to the way in which he is to conduct himself as such public servant, intending thereby to save, or knowing it to be likely that he will thereby save, any person from legal punishment, or subject him to a less punishment than that to which he is liable, or with intent to save, or knowing that he is likely thereby to save, any property from forfeiture or any charge to which it is liable by law, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Harbouring offender who has escaped from custody or whose apprehension has been ordered

Penalty for harbouring robbers or dacoits.



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254. Whoever, being a public servant, and being as such public servant, charged with the preparation of any record or other writing, frames that record or writing in a manner which he knows to be incorrect, with intent to cause, or knowing it to be likely that he will thereby cause, loss or injury to the public or to any person, or with intent thereby to save, or knowing it to be likely that he will thereby save, any person from legal punishment, or with intent to save, or knowing that he is likely thereby to save, any property from forfeiture or other charge to which it is liable by law, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

255. Whoever, being a public servant, corruptly or maliciously makes or pronounces in any stage of a judicial proceeding, any report, order, verdict, or decision which he knows to be contrary to law, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

256. Whoever, being in any office which gives him legal authority to commit persons for trial or to confinement, or to keep persons in confinement, corruptly or maliciously commits any person for trial or to confinement, or keeps any person in confinement, in the exercise of that authority knowing that in so doing he is acting contrary to law, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

257. Whoever, being a public servant, legally bound as such public servant to apprehend or to keep in confinement any person charged with or liable to be apprehended for an offence, intentionally omits to apprehend such person, or intentionally suffers such person to escape, or intentionally aids such person in escaping or attempting to escape from such confinement, shall be punished,—

(*a*) with imprisonment of either description for a term which may extend to seven years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for, an offence punishable with death; or

(b) with imprisonment of either description for a term which may extend to three years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for, an offence punishable with imprisonment for life or imprisonment for a term which may extend to ten years; or

(c) with imprisonment of either description for a term which may extend to two years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for, an offence punishable with imprisonment for a term less than ten years.

258. Whoever, being a public servant, legally bound as such public servant to apprehend or to keep in confinement any person under sentence of a Court for any offence or lawfully committed to custody, intentionally omits to apprehend such person, or intentionally suffers such person to escape or intentionally aids such person in escaping or attempting to escape from such confinement, shall be punished,—

(*a*) with imprisonment for life or with imprisonment of either description for a term which may extend to fourteen years, with or without fine, if the person in confinement, or who ought to have been apprehended, is under sentence of death; or

Intentional omission to apprehend on the part of public servant bound to apprehend person under sentence or lawfully committed.

Public servant framing incorrect record or writing with intent to save person from punishment or property from forfeiture.

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Public servant in judicial proceeding corruptly making report, etc., contrary to law.

Commitment for trial or confinement by person having authority who knows that he is acting contrary to law.

Intentional omission to apprehend on the part of public servant bound to apprehend.

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(*b*) with imprisonment of either description for a term which may extend to seven years, with or without fine, if the person in confinement or who ought to have been apprehended, is subject, by a sentence of a Court or by virtue of a commutation of such sentence, to imprisonment for life or imprisonment for a term of ten years, or

(c) with imprisonment of either description for a term which may extend to three years, or with fine, or with both, if the person in confinement or who ought to have been apprehended is subject by a sentence of a Court to imprisonment for a term not extending to ten years or if the person was lawfully committed to custody.

259. Whoever, being a public servant legally bound as such public servant to keep in confinement any person charged with or convicted of any offence or lawfully committed to custody, negligently suffers such person to escape from confinement, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

260. Whoever intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself for any offence with which he is charged or of which he has been convicted, or escapes or attempts to escape from any custody in which he is lawfully detained for any such offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Explanation. —The punishment in this section is in addition to the punishment for which the person to be apprehended or detained in custody was liable for the offence with which he was charged, or of which he was convicted.

261. Whoever intentionally offers any resistance or illegal obstruction to the lawful apprehension of any other person for an offence, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained for an offence,—

(*a*) shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both;

(*b*) if the person to be apprehended, or the person rescued or attempted to be rescued, is charged with or liable to be apprehended for an offence punishable with imprisonment for life or imprisonment for a term which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(c) if the person to be apprehended, or rescued, or attempted to be rescued, is charged with or liable to be apprehended for an offence punishable with death, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*d*) if the person to be apprehended or rescued, or attempted to be rescued, is liable under the sentence of a Court or by virtue of a commutation of such a sentence, to imprisonment for life, or imprisonment, for a term of ten years, or upwards, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*e*) if the person to be apprehended or rescued, or attempted to be rescued, is under sentence of death, shall be punished with imprisonment for life or imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

Escape from confinement or custody negligently suffered by public servant.

Resistance or obstruction by a person to his lawful apprehension.

Resistance or obstruction to lawful apprehension of another person. upwards; or





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262. Whoever, being a public servant legally bound as such public servant to apprehend, or to keep in confinement, any person in any case not provided for in section 257, section 258 or section 259, or in any other law for the time being in force, omits to apprehend that person or suffers him to escape from confinement, shall be punished—

(*a*) if he does so intentionally, with imprisonment of either description for a term which may extend to three years, or with fine or with both; and

(*b*) if he does so negligently, with simple imprisonment for a term which may extend to two years, or with fine, or with both.

263. Whoever, in any case not provided for in section 260 or section 261 or in any other law for the time being in force, intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself or of any other person, or escapes or attempts to escape from any custody in which he is lawfully detained, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

264. Whoever, having accepted any conditional remission of punishment, knowingly violates any condition on which such remission was granted, shall be punished with the punishment to which he was originally sentenced, if he has already suffered no part of that punishment, and if he has suffered any part of that punishment, then with so much of that punishment as he has not already suffered.

265. Whoever intentionally offers any insult, or causes any interruption to any public servant, while such public servant is sitting in any stage of a judicial proceeding, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

266. Whoever, by personation or otherwise, shall intentionally cause, or knowingly suffer himself to be returned, empanelled or sworn as an assessor in any case in which he knows that he is not entitled by law to be so returned, empanelled or sworn, or knowing himself to have been so returned, empanelled or sworn contrary to law, shall voluntarily serve on such assessor, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

267. Whoever, having been charged with an offence and released on bail or on bond without sureties, fails without sufficient cause (the burden of proving which shall lie upon him), to appear in court in accordance with the terms of the bail or bond, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Explanation.-The punishment under this section is-

(a) in addition to the punishment to which the offender would be liable on a conviction for the offence with which he has been charged; and

(b) without prejudice to the power of the court to order forfeiture of the bond.

CHAPTER XV

OF OFFENCES AFFECTING THE PUBLIC HEALTH, SAFETY, CONVENIENCE, DECENCY AND MORALS

268. A person is guilty of a public nuisance who does any act or is guilty of an illegal omission which causes any common injury, danger or annoyance to the public or to the people in general who dwell or occupy property in the vicinity, or which must necessarily cause injury, obstruction, danger or annoyance to persons who may have occasion to use any public right but a common nuisance is not excused on the ground that it causes some convenience or advantage.

Omission to apprehend, or sufferance of escape, on part of public servant, in cases not otherwise, provided for.

Resistance or obstruction to lawful apprehension or escape or rescue in cases not otherwise provided for.

Violation of condition of remission of punishment.

Intentional insult or interruption to public servant sitting in judicial proceeding.

Personation of an assessor.

Failure by person released on bail or bond to appear in court. THE GAZETTE OF INDIA EXTRAORDINARY

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Negligent act 269. Whoever unlawfully or negligently does any act which is, and which he knows or likely to spread has reason to believe to be, likely to spread the infection of any disease dangerous to life, infection of disease shall be punished with imprisonment of either description for a term which may extend to six dangerous to months, or with fine, or with both. life. 270. Whoever malignantly does any act which is, and which he knows or has reason Malignant act likely to spread the believe to be, likely to spread the infection of any disease dangerous to life, shall be infection of punished with imprisonment of either description for a term which may extend to two years, disease dangerous or with fine, or with both. to life. Disobedience 271. Whoever knowingly disobeys any rule made by the Government for putting any to quarantine mode of transport into a state of quarantine, or for regulating the intercourse of any such rule. transport in a state of quarantine or for regulating the intercourse between places where an infectious disease prevails and other places, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both. Adulteration 272. Whoever adulterates any article of food or drink, so as to make such article of food or noxious as food or drink, intending to sell such article as food or drink, or knowing it to be drink intended likely that the same will be sold as food or drink, shall be punished with imprisonment of for sale. either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both. **273.** Whoever sells, or offers or exposes for sale, as food or drink, any article which Sale of noxious food or drink. has been rendered or has become noxious, or is in a state unfit for food or drink, knowing or having reason to believe that the same is noxious as food or drink, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both. 274. Whoever adulterates any drug or medical preparation in such a manner as to Adulteration lessen the efficacy or change the operation of such drug or medical preparation, or to make of drugs. it noxious, intending that it shall be sold or used for, or knowing it to be likely that it will be sold or used for, any medicinal purpose, as if it had not undergone such adulteration, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both. 275. Whoever, knowing any drug or medical preparation to have been adulterated in Sale of adulterated such a manner as to lessen its efficacy, to change its operation, or to render it noxious, sells drugs. the same, or offers or exposes it for sale, or issues it from any dispensary for medicinal purposes as unadulterated, or causes it to be used for medicinal purposes by any person not knowing of the adulteration, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both. 276. Whoever knowingly sells, or offers or exposes for sale, or issues from a dispensary Sale of drug as a different for medicinal purposes, any drug or medical preparation, as a different drug or medical drug or preparation, shall be punished with imprisonment of either description for a term which may preparation. extend to six months, or with fine which may extend to five thousand rupees, or with both. Fouling water 277. Whoever voluntarily corrupts or fouls the water of any public spring or reservoir, of public so as to render it less fit for the purpose for which it is ordinarily used, shall be punished with spring or imprisonment of either description for a term which may extend to six months, or with fine reservoir. which may extend to five thousand rupees, or with both. Making 278. Whoever voluntarily vitiates the atmosphere in any place so as to make it noxious atmosphere to the health of persons in general dwelling or carrying on business in the neighbourhood or noxious to passing along a public way, shall be punished with fine which may extend to one thousand health. rupees. Rash driving

279. Whoever drives any vehicle, or rides, on any public way in a manner so rash or or riding on a negligent as to endanger human life, or to be likely to cause hurt or injury to any other

public way.



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person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

280. Whoever navigates any vessel in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any other person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

281. Whoever exhibits any false light, mark or buoy, intending or knowing it to be likely that such exhibition will mislead any navigator, shall be punished with imprisonment of either description for a term which may extend to seven years, and with fine which shall not be less than ten thousand rupees.

282. Whoever knowingly or negligently conveys, or causes to be conveyed for hire, any person by water in any vessel, when that vessel is in such a state or so loaded as to endanger the life of that person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

283. Whoever, by doing any act, or by omitting to take order with any property in his possession or under his charge, causes danger, obstruction or injury to any person in any public way or public line of navigation, shall be punished, with fine which may extend to five thousand rupees.

284. Whoever does, with any poisonous substance, any act in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any person or knowingly or negligently omits to take such order with any poisonous substance in his possession as is sufficient to guard against any probable danger to human life from such poisonous substance, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

285. Whoever does, with fire or any combustible matter, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person or knowingly or negligently omits to take such order with any fire or any combustible matter in his possession as is sufficient to guard against any probable danger to human life from such fire or combustible matter, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

286. Whoever does, with any explosive substance, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person, or knowingly or negligently omits to take such order with any explosive substance in his possession as is sufficient to guard against any probable danger to human life from that substance, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

287. Whoever does, with any machinery, any act so rashly or negligently as to endanger human life or to be likely to cause hurt or injury to any other personor knowingly or negligently omits to take such order with any machinery in his possession or under his care as is sufficient to guard against any probable danger to human life from such machinery, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

288. Whoever, in pulling down, repairing or constructingany building, knowingly or negligently omits to take such measures with that building as is sufficient to guard against any probable danger to human life from the fall of that building, or of any part thereof, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Rash navigation of vessel.

Exhibition of false light, mark or buoy.

Conveying person by water for hire in unsafe or overloaded vessel.

Danger or obstruction in public way or line of navigation.

Negligent conduct with respect to poisonous substance.

Negligent conduct with respect to fire or combustible matter.

Negligent conduct with respect to explosive substance.

Negligent conduct with respect to machinery.

Negligent conduct with respect to pulling down, repairing or constructing buildings etc. THE GAZETTE OF INDIA EXTRAORDINARY

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Negligent conduct with respect to animal.

Punishment for public nuisance in cases not otherwise provided for.

Continuance of nuisance after injunction to discontinue.

Sale, etc., of obscene books, etc.

289. Whoever knowingly or negligently omits to take such measures with any animal in his possession as is sufficient to guard against any probable danger to human life, or any probable danger of grievous hurt from such animal, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

290. Whoever commits a public nuisance in any case not otherwise punishable by this Sanhita shall be punished with fine which may extend to one thousand rupees.

291. Whoever repeats or continues a public nuisance, having been enjoined by any public servant who has lawful authority to issue such injunction not to repeat or continue such nuisance, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

292. (1) For the purposes of sub-section (2), a book, pamphlet, paper, writing, drawing, painting, representation, figure or any other object, including display of any content in electronic form shall be deemed to be obscene if it is lascivious or appeals to the prurient interest or if its effect, or (where it comprises two or more distinct items) the effect of any one of its items, is, if taken as a whole, such as to tend to deprave and corrupt persons who are likely, having regard to all relevant circumstances, to read, see or hear the matter contained or embodied in it.

(2) Whoever—

(*a*) sells, lets to hire, distributes, publicly exhibits or in any manner puts into circulation, or for purposes of sale, hire, distribution, public exhibition or circulation, makes, produces or has in his possession any obscene book, pamphlet, paper, drawing, painting, representation or figure or any other obscene object whatsoever in whatever manner; or

(b) imports, exports or conveys any obscene object for any of the purposes aforesaid, or knowing or having reason to believe that such object will be sold, let to hire, distributed or publicly exhibited or in any manner put into circulation; or

(c) takes part in or receives profits from any business in the course of which he knows or has reason to believe that any such obscene objects are, for any of the purposes aforesaid, made produced, purchased, kept, imported, exported, conveyed, publicly exhibited or in any manner put into circulation; or

(d) advertises or makes known by any means whatsoever that any person is engaged or is ready to engage in any act which is an offence under this section, or that any such obscene object can be procured from or through any person; or

(e) offers or attempts to do any act which is an offence under this section,

shall be punished on first conviction with imprisonment of either description for a term which may extend to two years, and with fine which may extend to five thousand rupees, and, in the event of a second or subsequent conviction, with imprisonment of either description for a term which may extend to five years, and also with fine which may extend to ten thousand rupees.

Exception.—This section does not extend to—

(a) any book, pamphlet, paper, writing, drawing, painting, representation or figure—

(*i*) the publication of which is proved to be justified as being for the public good on the ground that such book, pamphlet, paper, writing, drawing, painting, representation or figure is in the interest of science, literature, art or learning or other objects of general concern; or





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(*ii*) which is kept or used *bona fide* for religious purposes;

(b) any representation sculptured, engraved, painted or otherwise represented on or in—

(*i*) any ancient monument within the meaning of the Ancient Monuments and Archaeological Sites and Remains Act, 1958; or

(*ii*) any temple, or on any car used for the conveyance of idols, or kept or used for any religious purpose.

293. Whoever sells, lets to hire, distributes, exhibits or circulates to any child below the age of eighteen years such obscene object as is referred to in section 292, or offers or attempts so to do, shall be punished on first conviction with imprisonment of either description for a term which may extend to three years, and with fine which may extend to two thousand rupees, and, in the event of a second or subsequent conviction, with imprisonment of either description for a term which may extend to seven years, and also with fine which may extend to five thousand rupees.

294. Whoever, to the annoyance of others,—

(a) does any obscene act in any public place; or

(b) sings, recites or utters any obscene song, ballad or words, in or near any public place,

shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

295. (1) Whoever keeps any office or place for the purpose of drawing any lottery not being a State lottery or a lottery authorised by the State Government, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(2) Whoever publishes any proposal to pay any sum, or to deliver any goods, or to do or forbear from doing anything for the benefit of any person, on any event or contingency relative or applicable to the drawing of any ticket, lot, number or figure in any such lottery, shall be punished with fine which may extend to five thousand rupees.

CHAPTER XVI

OF OFFENCES RELATING TO RELIGION

296. Whoever destroys, damages or defiles any place of worship, or any object held sacred by any class of persons with the intention of thereby insulting the religion of any class of persons or with the knowledge that any class of persons is likely to consider such destruction, damage or defilement as an insult to their religion, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

297. Whoever, with deliberate and malicious intention of outraging the religious feelings of any class of citizens of India, by words, either spoken or written, or by signs or by visible representations or through electronic means or otherwise, insults or attempts to insult the religion or the religious beliefs of that class, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Injuring or defiling place of worship, with intent to insult the religion of any class.

Deliberate and malicious acts, intended to outrage religious feelings of any class by insulting its religion or religious beliefs.

Disturbing religious assembly.

298. Whoever voluntarily causes disturbance to any assembly lawfully engaged in the performance of religious worship, or religious ceremonies, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

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Sale, etc., of obscene objects to child.

and songs.

Obscene acts

Keeping lottery office. THE GAZETTE OF INDIA EXTRAORDINARY

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Trespassing on burial places, etc.

etc., with

deliberate

intent to

feelings.

Theft.

299. Whoever, with the intention of wounding the feelings of any person, or of insulting the religion of any person or with the knowledge that the feelings of any person are likely to be wounded, or that the religion of any person is likely to be insulted thereby, commits any trespass in any place of worship or on any place of sepulture, or any place set apart for the performance of funeral rites or as a depository for the remains of the dead, or offers any indignity to any human corpse, or causes disturbance to any persons assembled for the performance of funeral ceremonies, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

300. Whoever, with the deliberate intention of wounding the religious feelings of any Uttering words, person, utters any word or makes any sound in the hearing of that person or makes any gesture in the sight of that persons or places any object in the sight of that person, shall be punished with imprisonment of either description for a term which may extend to one year, or wound religious with fine, or with both.

CHAPTER XVII

OF OFFENCES AGAINST PROPERTY

301. (1) Whoever, intending to take dishonestly any movable property out of the possession of any person without that person's consent, moves that property in order to such taking, is said to commit theft.

Explanation 1.—A thing so long as it is attached to the earth, not being movable property, is not the subject of theft; but it becomes capable of being the subject of theft as soon as it is severed from the earth.

Explanation 2.—A moving effected by the same act which effects the severance may be a theft.

Explanation 3.—A person is said to cause a thing to move by removing an obstacle which prevented it from moving or by separating it from any other thing, as well as by actually moving it.

Explanation 4.—A person, who by any means causes an animal to move, is said to move that animal, and to move everything which, in consequence of the motion so caused, is moved by that animal.

Explanation 5.—The consent mentioned in this sectionmay be express or implied, and may be given either by the person in possession, or by any person having for that purpose authority either express or implied.

Illustrations.

(a) A cuts down a tree on Z's ground, with the intention of dishonestly taking the tree out of Z's possession without Z's consent. Here, as soon as A has severed the tree in order to such taking, he has committed theft.

(b) A puts a bait for dogs in his pocket, and thus induces Z's dog to follow it. Here, if A's intention be dishonestly to take the dog out of Z's possession without Z's consent, A has committed theft as soon as Z's dog has begun to follow A.

(c) A meets a bullock carrying a box of treasure. He drives the bullock in a certain direction, in order that he may dishonestly take the treasure. As soon as the bullock begins to move, A has committed theft of the treasure.

(d) A being Z's servant, and entrusted by Z with the care of Z's plate, dishonestly runs away with the plate, without Z's consent. A has committed theft.

(e) Z, going on a journey, entrusts his plate to A, the keeper of a warehouse, till Z shall return. A carries the plate to a goldsmith and sells it. Here the plate was not in Z's possession. It could not therefore be taken out of Z's possession, and A has not committed theft, though he may have committed criminal breach of trust.

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(*f*) A finds a ring belonging to Z on a table in the house which Z occupies. Here the ring is in Z's possession, and if A dishonestly removes it, A commits theft.

(g) A finds a ring lying on the highroad, not in the possession of any person. A, by taking it, commits no theft, though he may commit criminal misappropriation of property.

(h) A sees a ring belonging to Z lying on a table in Z's house. Not venturing to misappropriate the ring immediately for fear of search and detection, A hides the ring in a place where it is highly improbable that it will ever be found by Z, with the intention of taking the ring from the hiding place and selling it when the loss is forgotten. Here A, at the time of first moving the ring, commits theft.

(*i*) A delivers his watch to Z, a jeweler, to be regulated. Z carries it to his shop. A, not owing to the jeweler any debt for which the jeweler might lawfully detain the watch as a security, enters the shop openly, takes his watch by force out of Z's hand, and carries it away. Here A, though he may have committed criminal trespass and assault, has not committed theft, inasmuch as what he did was not done dishonestly.

(*j*) If A owes money to Z for repairing the watch, and if Z retains the watch lawfully as a security for the debt, and A takes the watch out of Z's possession, with the intention of depriving Z of the property as a security for his debt, he commits theft, inasmuch as he takes it dishonestly.

(*k*) Again, if A, having pawned his watch to Z, takes it out of Z's possession without Z's consent, not having paid what he borrowed on the watch, he commits theft, though the watch is his own property inasmuch as he takes it dishonestly.

(*l*) A takes an article belonging to Z out of Z's possession without Z's consent, with the intention of keeping it until he obtains money from Z as a reward for its restoration. Here A takes dishonestly; A has therefor committed theft.

(m) A, being on friendly terms with Z, goes into Z's library in Z's absence, and takes away a book without Z's express consent for the purpose merely of reading it, and with the intention of returning it. Here, it is probable that A may have conceived that he had Z's implied consent to use Z's book. If this was A's impression, A has not committed theft.

(*n*) A asks charity from Z's wife. She gives A money, food and clothes, which A knows to belong to Z her husband. Here it is probable that A may conceive that Z's wife is authorised to give away alms. If this was A's impression, A has not committed theft.

(*o*) A is the paramour of Z's wife. She gives a valuable property, which A knows to belong to her husband Z, and to be such property as she has no authority from Z to give. If A takes the property dishonestly, he commits theft.

(p) A, in good faith, believing property belonging to Z to be A's own property, takes that property out of Z's possession. Here, as A does not take dishonestly, he does not commit theft.

(2) Whoever commits theft shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both and in case of second or subsequent conviction of any person under this section, he shall be punished with rigorous imprisonment for a term which shall not be less than one year but which may extend to five years and with fine:

Provided that in cases of theft where the value of the stolen property is less than five thousand rupees, and a person is convicted for the first time, shall upon return of the value of property or restoration of the stolen property, shall be punished with community service.

[PART II—

Snatching.

Theft in a

dwelling house,

or means of transportation

or place of

worship, etc.

302. (1) Theft is "snatching" if, in order to commit theft, the offender suddenly or quickly or forcibly seizes or secures or grabs or takes away from any person or from his possession any moveable property.

(2) Whoever commits snatching, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

303. Whoever commits theft—

(*a*) in any building, tent or vessel used as a human dwelling or used for the custody of property; or

(b) of any means of transport used for the transport of goods or passengers; or

(*c*) of any article or goods from any means of transport used for the transport of goods or passengers; or

(d) of idol or icon in any place of worship; or

(e) of any property of the Government or of a local authority,

shall be punished with imprisonment of either description for a term which may extend to seven years and shall also be liable to fine.

304. Whoever, being a clerk or servant, or being employed in the capacity of a clerk or servant, commits theft in respect of any property in the possession of his master or employer, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

305. Whoever commits theft, having made preparation for causing death, or hurt, or restraint, or fear of death, or of hurt, or of restraint, to any person, in order to the committing of such theft, or in order to the effecting of his escape after the committing of such theft, or in order to the retaining of property taken by such theft, shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Illustrations.

(a) A commits theft on property in Z's possession; and while committing this theft, he has a loaded pistol under his garment, having provided this pistol for the purpose of hurting Z in case Z should resist. A has committed the offence defined in this section.

(b) A picks Z's pocket, having posted several of his companions near him, in order that they may restrain Z, if Z should perceive what is passing and should resist, or should attempt to apprehend A. A has committed the offence defined in this section.

Of Extortion

Extortion.

306. (1) Whoever intentionally puts any person in fear of any injury to that person, or to any other, and thereby dishonestly induces the person so put in fear to deliver to any person any property, or valuable security or anything signed or sealed which may be converted into a valuable security, commits "extortion".

Illustrations.

(*a*) A threatens to publish a defamatory libel concerning Z unless Z gives him money. He thus induces Z to give him money. A has committed extortion.

(b) A threatens Z that he will keep Z's child in wrongful confinement, unless Z will sign and deliver to A a promissory note binding Z to pay certain monies to A. Z sings and delivers the note. A has committed extortion.

(c) A threatens to send club-men to plough up Z's field unless Z will sign and deliver to B a bond binding Z under a penalty to deliver certain produce to B, and thereby induces Z to signs and deliver the bond. A has committed extortion.

Theft by clerk or servant of property in possession of master.

Theft after preparation made for causing death, hurt or restraint in order to the committing of theft.

(d) A, by putting Z in fear of grievous hurt, dishonestly induces Z to sign or affix his seal to a blank paper and deliver it to A. Z signs and delivers the paper to A. Here, as the paper so signed may be converted into a valuable security. A has committed extortion.

(e) A threatens Z by sending a message through an electronic device that "Your child is in my possession, and will be put to death unless you send me one lakh rupees." A thus induces Z to give him money. A has committed "extortion".

(2) Whoever commits extortion shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

(3) Whoever, in order to the committing of extortion, puts any person in fear, or attempts to put any person in fear, of any injury, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(4) Whoever, in order to the committing of extortion, puts or attempts to put any person in fear of death or of grievous hurt to that person or to any other, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(5) Whoever commits extortion by putting any person in fear of death or of grievous hurt to that person or to any other, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(6) Whoever, in order to the committing of extortion, puts or attempts to put any person in fear of an accusation, against that person or any other, of having committed, or attempted to commit, an offence punishable with death or with imprisonment for life, or with imprisonment for a term which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(7) Whoever commits extortion by putting any person in fear of an accusation against that person or any other, of having committed or attempted to commit any offence punishable with death, or with imprisonment for life, or with imprisonment for a term which may extend to ten years, or of having attempted to induce any other person to commit such offence, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of Robbery and Dacoity

307. (1) In all robbery there is either theft or extortion.

Robbery.

(2) Theft is "robbery" if, in order to the committing of the theft, or in committing the theft, or in carrying away or attempting to carry away property obtained by the theft, the offender, for that end voluntarily causes or attempts to cause to any person death or hurt or wrongful restraint, or fear of instant death or of instant hurt, or of instant wrongful restraint.

(3) Extortion is "robbery" if the offender, at the time of committing the extortion, is in the presence of the person put in fear, and commits the extortion by putting that person in fear of instant death, of instant hurt, or of instant wrongful restraint to that person or to some other person, and, by so putting in fear, induces the person so put in fear then and there to deliver up the thing extorted.

Explanation. —The offender is said to be present if he is sufficiently near to put the other person in fear of instant death, of instant hurt, or of instant wrongful restraint.

Illustrations

(*a*) A holds Z down, and fraudulently takes Z's money and jewels from Z's clothes, without Z's consent. Here A has committed theft, and, in order to the committing of that theft, has voluntarily caused wrongful restraint to Z. A has therefore committed robbery.

(b) A meets Z on the high road, shows a pistol, and demands Z's purse. Z, in consequence, surrenders his purse. Here A has extorted the purse from Z by putting him in fear of instant hurt, and being at the time of committing the extortion in his presence. A has therefore committed robbery.

(c) A meets Z and Z's child on the high road. A takes the child, and threatens to fling it down a precipice, unless Z delivers his purse. Z, in consequence, delivers his purse. Here A has extorted the purse from Z, by causing Z to be in fear of instant hurt to the child who is there present. A has therefore committed robbery on Z.

(d) A obtains property from Z by saying "Your child is in the hands of my gang, and will be put to death unless you send us ten thousand rupees". This is extortion, and punishable as such: but it is not robbery, unless Z is put in fear of the instant death of his child.

(2) Whoever commits robbery shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine; and, if the robbery be committed on the highway between sunset and sunrise, the imprisonment may be extended to fourteen years.

(3) Whoever attempts to commit robbery shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

(4) If any person, in committing or in attempting to commit robbery, voluntarily causes hurt, such person, and any other person jointly concerned in committing or attempting to commit such robbery, shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Dacoity.

308. (1) When five or more persons conjointly commit or attempt to commit a robbery, or where the whole number of persons conjointly committing or attempting to commit a robbery, and persons present and aiding such commission or attempt, amount to five or more, every person so committing, attempting or aiding, is said to commit "dacoity".

(2) Whoever commits dacoity shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

(3) If any one of five or more persons, who are conjointly committing dacoity, commits murder in so committing dacoity, every one of those persons shall be punished with death, or imprisonment for life, or rigorous imprisonment for a term which shall not be less than ten years, and shall also be liable to fine.

(4) Whoever makes any preparation for committing dacoity, shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

(5) Whoever is one of five or more persons assembled for the purpose of committing dacoity, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

(6) Whoever belongs to a gang of persons associated for the purpose of habitually committing dacoity, shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

309. If, at the time of committing robbery or dacoity, the offender uses any deadly weapon, or causes grievous hurt to any person, or attempts to cause death or grievous hurt to any person, the imprisonment with which such offender shall be punished shall not be cause death or less than seven years. grievous hurt.

Attempt to commit robbery or dacoity when armed with deadly weapon.

Robbery, or

attempt to

dacoity, with

310. If, at the time of attempting to commit robbery or dacoity, the offender is armed with any deadly weapon, the imprisonment with which such offender shall be punished shall not be less than seven years.



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311. Whoever belongs to any gang of persons associated in habitually committing theft or robbery, and not being a gang of dacoits, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

Of Criminal misappropriation of property.

312. Whoever dishonestly misappropriates or converts to his own use any movable property, shall be punished with imprisonment of either description for a term which shall not be less than six months but which may extend to two years and with fine.

Illustrations.

(*a*) A takes property belonging to Z out of Z's possession, in good faith believing at the time when he takes it, that the property belongs to himself. A is not guilty of theft; but if A, after discovering his mistake, dishonestly appropriates the property to his own use, he is guilty of an offence under this section.

(b) A, being on friendly terms with Z, goes into Z's library in Z's absence, and takes away a book without Z's express consent. Here, if A was under the impression that he had Z's implied consent to take the book for the purpose of reading it, A has not committed theft. But, if A afterwards sells the book for his own benefit, he is guilty of an offence under this section.

(c) A and B, being, joint owners of a horse. A takes the horse out of B's possession, intending to use it. Here, as A has a right to use the horse, he does not dishonestly misappropriate it. But, if A sells the horse and appropriates the whole proceeds to his own use, he is guilty of an offence under this section.

Explanation 1.—A dishonest misappropriation for a time only is a misappropriation within the meaning of this section.

Illustration.

A finds a Government promissory note belonging to Z, bearing a blank endorsement. A, knowing that the note belongs to Z, pledges it with a banker as a security for a loan, intending at a future time to restore it to Z. A has committed an offence under this section.

Explanation 2.—A person who finds property not in the possession of any other person, and takes such property for the purpose of protecting it for, or of restoring it to, the owner, does not take or misappropriate it dishonestly, and is not guilty of an offence; but he is guilty of the offence above defined, if he appropriates it to his own use, when he knows or has the means of discovering the owner, or before he has used reasonable means to discover and give notice to the owner and has kept the property a reasonable time to enable the owner to claim it.

What are reasonable means or what is a reasonable time in such a case, is a question of fact.

It is not necessary that the finder should know who is the owner of the property, or that any particular person is the owner of it; it is sufficient if, at the time of appropriating it, he does not believe it to be his own property, or in good faith believe that the real owner cannot be found.

Illustrations.

(*a*) A finds a rupee on the high road, not knowing to whom the rupee belongs, A picks up the rupee. Here A has not committed the offence defined in this section.

(b) A finds a letter on the road, containing a bank note. From the direction and contents of the letter he learns to whom the note belongs. He appropriates the note. He is guilty of an offence under this section.

(c) A finds a cheque payable to bearer. He can form no conjecture as to the person who has lost the cheque. But the name of the person, who has drawn the cheque, appears. A

Punishment for belonging to gang of robbers, dacoits, etc.

Dishonest misappropriation of property.

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knows that this person can direct him to the person in whose favour the cheque was drawn. A appropriates the cheque without attempting to discover the owner. He is guilty of an offence under this section.

(d) A sees Z drop his purse with money in it. A picks up the purse with the intention of restoring it to Z, but afterwards appropriates it to his own use. A has committed an offence under this section.

(e) A finds a purse with money, not knowing to whom it belongs; he afterwards discovers that it belongs to Z, and appropriates it to his own use. A is guilty of an offence under this section.

(*f*) A finds a valuable ring, not knowing to whom it belongs. A sells it immediately without attempting to discover the owner. A is guilty of an offence under this section.

Dishonest misappropriation of property possessed by deceased person at the time of his death. **313.** Whoever dishonestly misappropriates or converts to his own use any property, knowing that such property was in the possession of a deceased person at the time of that person's decease, and has not since been in the possession of any person legally entitled to such possession, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine, and if the offender at the time of such person's decease was employed by him as a clerk or servant, the imprisonment may extend to seven years.

Illustration.

Z dies in possession of furniture and money. His servant A, before the money comes into the possession of any person entitled to such possession, dishonestly misappropriates it. A has committed the offence defined in this section.

Of Criminal breach of trust

314. (1) Whoever, being in any manner entrusted with property, or with any dominion over property, dishonestly misappropriates or converts to his own use that property, or dishonestly uses or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied, which he has made touching the discharge of such trust, or wilfully suffers any other person so to do, commits "criminal breach of trust".

Explanation 1.—A person, being an employer of an establishment whether exempted under section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 or not who deducts the employee's contribution from the wages payable to the ¹⁹ of 1952. ¹⁹ employee for credit to a Provident Fund or Family Pension Fund established by any law for the time being in force, shall be deemed to have been entrusted with the amount of the contribution so deducted by him and if he makes default in the payment of such contribution to the said Fund in violation of the said law, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid.

Explanation 2.—A person, being an employer, who deducts the employees' contribution from the wages payable to the employee for credit to the Employees' State Insurance Fund held and administered by the Employees' State Insurance Corporation established under the Employees' State Insurance Act, 1948 shall be deemed to have been 34 of 1948. entrusted with the amount of the contribution so deducted by him and if he makes default in the payment of such contribution to the said Fund in violation of the said Act, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid.

Illustrations.

(*a*) A, being executor to the will of a deceased person, dishonestly disobeys the law which directs him to divide the effects according to the will, and appropriates them to his own use. A has committed criminal breach of trust.

Criminal breach of trust. SEC. 2]

(b) A is a warehouse-keeper Z going on a journey, entrusts his furniture to A, under a contract that it shall be returned on payment of a stipulated sum for warehouse room. A dishonestly sells the goods. A has committed criminal breach of trust.

(c) A, residing in Kolkata, is agent for Z, residing at Delhi. There is an express or implied contract between A and Z, that all sums remitted by Z to A shall be invested by A, according to Z's direction. Z remits a lakh of rupees to A, with directions to A to invest the same in Company's paper. A dishonestly disobeys the directions and employs the money in his own business. A has committed criminal breach of trust.

(d) But if A, in illustration (c), not dishonestly but in good faith, believing that it will be more for Z's advantage to hold shares in the Bank of Bengal, disobeys Z's directions, and buys shares in the Bank of Bengal, for Z, instead of buying Company's paper, here, though Z should suffer loss, and should be entitled to bring a civil action against A, on account of that loss, yet A, not having acted dishonestly, has not committed criminal breach of trust.

(e) A, a revenue-officer, is entrusted with public money and is either directed by law, or bound by a contract, express or implied, with the Government, to pay into a certain treasury all the public money which he holds. A dishonestly appropriates the money. A has committed criminal breach of trust.

(f) A, a carrier, is entrusted by Z with property to be carried by land or by water. A dishonestly misappropriates the property. A has committed criminal breach of trust.

(2) Whoever commits criminal breach of trust shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(3) Whoever, being entrusted with property as a carrier, wharfinger or warehousekeeper, commits criminal breach of trust in respect of such property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(4) Whoever, being a clerk or servant or employed as a clerk or servant, and being in any manner entrusted in such capacity with property, or with any dominion over property, commits criminal breach of trust in respect of that property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(5) Whoever, being in any manner entrusted with property, or with any dominion over property in his capacity of a public servant or in the way of his business as a banker, merchant, factor, broker, attorney or agent commits criminal breach of trust in respect of that property, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of the Receiving of stolen property

315. (1) Property, the possession whereof has been transferred by theft or extortion or Stolen robbery or cheating, and property which has been criminally misappropriated or in respect of property. which criminal breach of trust has been committed, is designated as "stolen property", whether the transfer has been made, or the misappropriation or breach of trust has been committed, within or without India, but, if such property subsequently comes into the possession of a person legally entitled to the possession thereof, it then ceases to be stolen property.

(2) Whoever dishonestly receives or retains any stolen property, knowing or having reason to believe the same to be stolen property, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

(3) Whoever dishonestly receives or retains any stolen property, the possession whereof he knows or has reason to believe to have been transferred by the commission of

dacoity, or dishonestly receives from a person, whom he knows or has reason to believe to belong or to have belonged to a gang of dacoits, property which he knows or has reason to believe to have been stolen, shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

(4) Whoever habitually receives or deals in property which he knows or has reason to believe to be stolen property, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(5) Whoever voluntarily assists in concealing or disposing of or making away with property which he knows or has reason to believe to be stolen property, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Of Cheating

Cheating.

316. (1) Whoever, by deceiving any person, fraudulently or dishonestly induces the person so deceived to deliver any property to any person, or to consent that any person shall retain any property, or intentionally induces the person so deceived to do or omit to do anything which he would not do or omit if he were not so deceived, and which act or omission causes or is likely to cause damage or harm to that person in body, mind, reputation or property, is said to "cheat".

Explanation.—A dishonest concealment of facts is a deception within the meaning of this section.

Illustrations.

(*a*) A, by falsely pretending to be in the Civil Service, intentionally deceives Z, and thus dishonestly induces Z to let him have on credit goods for which he does not mean to pay. A cheats.

(*b*) A, by putting a counterfeit mark on an article, intentionally deceives Z into a belief that this article was made by a certain celebrated manufacturer, and thus dishonestly induces Z to buy and pay for the article. A cheats.

(c) A, by exhibiting to Z a false sample of an article intentionally deceives Z into believing that the article corresponds with the sample, and thereby dishonestly induces Z to buy and pay for the article. A cheats.

(d) A, by tendering in payment for an article a bill on a house with which A keeps no money, and by which A expects that the bill will be dishonoured, intentionally deceives Z, and thereby dishonestly induces Z to deliver the article, intending not to pay for it. A cheats.

(*e*) A, by pledging as diamond articles which he knows are not diamonds, intentionally deceives Z, and thereby dishonestly induces Z to lend money. A cheats.

(*f*) A intentionally deceives Z into a belief that A means to repay any money that Z may lend to him and thereby dishonestly induces Z to lend him money, A not intending to repay it. A cheats.

(g) A intentionally deceives Z into a belief that A means to deliver to Z a certain quantity of indigo plant which he does not intend to deliver, and thereby dishonestly induces Z to advance money upon the faith of such delivery. A cheats; but if A, at the time of obtaining the money, intends to deliver the indigo plant, and afterwards breaks his contract and does not deliver it, he does not cheat, but is liable only to a civil action for breach of contract.

(h) A intentionally deceives Z into a belief that A has performed A's part of a contract made with Z, which he has not performed, and thereby dishonestly induces Z to pay money. A cheats.



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(i) A sells and conveys an estate to B. A, knowing that in consequence of such sale he has no right to the property, sells or mortgages the same to Z, without disclosing the fact of the previous sale and conveyance to B, and receives the purchase or mortgage money from Z. A cheats.

(2) Whoever cheats shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

(3) Whoever cheats with the knowledge that he is likely thereby to cause wrongful loss to a person whose interest in the transaction to which the cheating relates, he was bound, either by law, or by a legal contract, to protect, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(4) Whoever cheats and thereby dishonestly induces the person deceived to deliver any property to any person, or to make, alter or destroy the whole or any part of a valuable security, or anything which is signed or sealed, and which is capable of being converted into a valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

317. (1) A person is said to "cheat by personation" if he cheats by pretending to be some other person, or by knowingly substituting one person for or another, or representing that he or any other person is a person other than he or such other person really is.

Cheating by personation.

Explanation. —The offence is committed whether the individual personated is a real or imaginary person.

Illustrations.

(a) A cheats by pretending to be a certain rich banker of the same name. A cheats by personation.

(b) A cheats by pretending to be B, a person who is deceased. A cheats by personation.

(2) Whoever cheats by personation shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Of fraudulent deeds and dispositions of property

318. Whoever dishonestly or fraudulently removes, conceals or delivers to any person, or transfers or causes to be transferred to any person, without adequate consideration, any property, intending thereby to prevent, or knowing it to be likely that he will thereby prevent, the distribution of that property according to law among his creditors or the creditors of any other person, shall be punished with imprisonment of either description for a term which shall not be less than six months but which may extend to two years, or with fine, or with both.

319. Whoever dishonestly or fraudulently prevents any debt or demand due to himself or to any other person from being made available according to law for payment of his debt or the debts of such other person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

320. Whoever dishonestly or fraudulently signs, executes or becomes a party to any deed or instrument which purports to transfer or subject to any charge, any property, or any interest therein, and which contains any false statement relating to the consideration for such transfer or charge, or relating to the person or persons for whose use or benefit it is really intended to operate, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors.

Dishonestly or fraudulently preventing debt being available for creditors.

Dishonest or fraudulent execution of deed of transfer containing false statement of consideration.



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Dishonest or fraudulent removal or concealment of property. **321.** Whoever dishonestly or fraudulently conceals or removes any property of himself or any other person, or dishonestly or fraudulently assists in the concealment or removal thereof, or dishonestly releases any demand or claim to which he is entitled, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Of Mischief

Mischief.

322. (1) Whoever with intent to cause, or knowing that he is likely to cause, wrongful loss or damage to the public or to any person, causes the destruction of any property, or any such change in any property or in the situation thereof as destroys or diminishes its value or utility, or affects it injuriously, commits "mischief".

Explanation 1.—It is not essential to the offence of mischief that the offender should intend to cause loss or damage to the owner of the property injured or destroyed. It is sufficient if he intends to cause, or knows that he is likely to cause, wrongful loss or damage to any person by injuring any property, whether it belongs to that person or not.

Explanation 2.—Mischief may be committed by an act affecting property belonging to the person who commits the act, or to that person and others jointly.

Illustrations.

(*a*) A voluntarily burns a valuable security belonging to Z intending to cause wrongful loss to Z. A has committed mischief.

(b) A introduces water in to an ice-house belonging to Z and thus causes the ice to melt, intending wrongful loss to Z. A has committed mischief.

(c) A voluntarily throws into a river a ring belonging to Z, with the intention of thereby causing wrongful loss to Z. A has committed mischief.

(*d*) A, knowing that his effects are about to be taken in execution in order to satisfy a debt due from him to Z, destroys those effects, with the intention of thereby preventing Z from obtaining satisfaction of the debt, and of thus causing damage to Z. A has committed mischief.

(*e*) A having insured a ship, voluntarily causes the same to be cast away, with the intention of causing damage to the underwriters. A has committed mischief.

(f) A cause a ship to be cast away, intending thereby to cause damage to Z who has lent money on bottomry on the ship. A has committed mischief.

(g) A, having joint property with Z in a horse, shoots the horse, intending thereby to cause wrongful loss to Z. A has committed mischief.

(*h*) Acausescattle to enter upon a field belonging to Z, intending to cause and knowing that he is likely to cause damage to Z's crop. A has committed mischief.

(2) Whoever commits mischief shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(3) Whoever commits mischief and thereby causes loss or damage to any property including the property of Government or Local Authority shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

(4) Whoever commits mischief and thereby causes loss or damage to the amount of twenty thousand rupees and more but less than one lakh rupees shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(5) Whoever commits mischief and thereby causes loss or damage to the amount of one lakh rupees or upwards, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(6) Whoever commits mischief, having made preparation for causing to any person death, or hurt, or wrongful restraint, or fear of death, or of hurt, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

323. Whoever commits mischief by killing, poisoning, maiming or rendering useless any animal shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

324. Whoever commits mischief by,-----

(*a*) doing any act which causes, or which he knows to be likely to cause, a diminution of the supply of water for agricultural purposes, or for food or drink for human beings or for animals which are property, or for cleanliness or for carrying on any manufacture, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both;

(b) doing any act which renders or which he knows to be likely to render any public road, bridge, navigable river or navigable channel, natural or artificial, impassable or less safe for travelling or conveying property, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both;

(c) doing any act which causes or which he knows to be likely to cause an inundation or an obstruction to any public drainage attended with injury or damage, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both;

(d) destroying or moving any sign or signal used for navigation of rail, aircraft or ship or other thing placed as a guide for navigators, or by any act which renders any such sign or signal less useful as a guide for navigators, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both;

(*e*) destroying or moving any land-mark fixed by the authority of a public servant, or by any act which renders such land-mark less useful as such, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both;

(*f*) fire or any explosive substance intending to cause, or knowing it to be likely that he will thereby cause, damage to any property including agricultural produce, shall be punished with imprisonment of either description for a term which may extend to seven years and shall also be liable to fine;

(g) fire or any explosive substance, intending to cause, or knowing it to be likely that he will thereby cause, the destruction of any building which is ordinarily used as a place of worship or as a human dwelling or as a place for the custody of property, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

325. (1) Whoever commits mischief to any rail, aircraft, or a decked vessel or any vessel of a burden of twenty tons or upwards, intending to destroy or render unsafe, or knowing it to be likely that he will thereby destroy or render unsafe, that rail, aircraft or vessel, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Mischief with intent to destroy or make unsafe a rail, aircraft, decked vessel or one of twenty tons burden.

(2) Whoever commits, or attempts to commit, by fire or any explosive substance, such mischief as is described in sub-section (1), shall be punished with imprisonment for life or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Mischief by killing or maiming animal.

Mischief by injury, inundation, fire or explosive substance, etc.

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[PART II-



Punishment for intentionally running vessel aground or ashore with intent to commit theft, etc.

Criminal trespass and house-trespass. **326.** Whoever intentionally runs any vessel aground or ashore, intending to commit theft of any property contained therein or to dishonestly misappropriate any such property, or with intent that such theft or misappropriation of property may be committed, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of criminal trespass

327. (1) Whoever enters into or upon property in the possession of another with intent to commit an offence or to intimidate, insult or annoy any person in possession of such property or having lawfully entered into or upon such property, unlawfully remains there with intent thereby to intimidate, insult or annoy any such person or with intent to commit an offence said to commit "criminal trespass".

(2) Whoever commits criminal trespass by entering into or remaining in any building, tent or vessel used as a human dwelling or any building used as a place for worship, or as a place for the custody of property, is said to commit "house-trespass".

Explanation.—The introduction of any part of the criminal trespasser's body is entering sufficient to constitute house-trespass.

(3) Whoever commits criminal trespass shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both.

(4) Whoever commits house-trespass shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

House-trespass and housebreaking. **328.** (1) Whoever commits house-trespass having taken precautions to conceal such house-trespass from some person who has a right to exclude or eject the trespasser from the building, tent or vessel which is the subject of the trespass, is said to commit "lurking house-trespass".

(2) A person is said to commit "house-breaking" who commits house-trespass if he effects his entrance into the house or any part of it in any of the six ways hereinafter described; or if, being in the house or any part of it for the purpose of committing an offence, or having committed an offence therein, he quits the house or any part of it in any of following ways, namely:—

(*a*) if he enters or quits through a passage made by himself, or by any abettor of the house-trespass, in order to the committing of the house-trespass;

(*b*) if he enters or quits through any passage not intended by any person, other than himself or an abettor of the offence, for human entrance; or through any passage to which he has obtained access by scaling or climbing over any wall or building;

(c) if he enters or quits through any passage which he or any abettor of the house-trespass has opened, in order to the committing of the house-trespass by any means by which that passage was not intended by the occupier of the house to be opened;

(*d*) if he enters or quits by opening any lock in order to the committing of the house-trespass, or in order to the quitting of the house after a house-trespass;

(*e*) if he effects his entrance or departure by using criminal force or committing an assault, or by threatening any person with assault;

(*f*) if he enters or quits by any passage which he knows to have been fastened against such entrance or departure, and to have been unfastened by himself or by an abettor of the house-trespass.

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Explanation.—Any out-house or building occupied with a house, and between which and such house there is an immediate internal communication, is part of the house within the meaning of this section.

Illustrations.

(*a*) A commits house-trespass by making a hole through the wall of Z's house, and putting his hand through the aperture. This is house-breaking.

(b) A commits house-trespass by creeping into a ship at a port-hole between decks. This is house-breaking.

(c) A commits house-trespass by entering Z's house through a window. This is house-breaking.

(d) A commits house-trespass by entering Z's house through the door, having opened a door which was fastened. This is house-breaking.

(*e*) A commits house-trespass by entering Z's house through the door, having lifted a latch by putting a wire through a hole in the door. This is house-breaking.

(*f*) A finds the key of Z's house door, which Z had lost, and commits house-trespass by entering Z's house, having opened the door with that key. This is house-breaking.

(g) Z is standing in his doorway. A forces a passage by knocking Z down, and commits house-trespass by entering the house. This is house-breaking.

(h) Z, the door-keeper of Y, is standing in Y's doorway. A commits house-trespass by entering the house, having deterred Z from opposing him by threatening to beat him. This is house-breaking.

329. (1) Whoever commits lurking house-trespass or house-breaking, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine.

Punishment for house-trespass or housebreaking.

(2) Whoever commits lurking house-trespass or house-breaking after sunset and before sunrise, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

(3) Whoever commits lurking house-trespass or house-breaking, in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence intended to be committed is theft, the term of the imprisonment may be extended to ten years.

(4) Whoever commits lurking house-trespass or house-breaking after sunset and before sunrise, in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine; and, if the offence intended to be committed is theft, the term of the imprisonment may be extended to fourteen years.

(5) Whoever commits lurking house-trespass, or house-breaking, having made preparation for causing hurt to any person, or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt or of assault or of wrongful restraint, shall be punished with imprisonment of either description or a term which may extend to ten years, and shall also be liable to fine.

(6) Whoever commits lurking house-trespass or house-breaking after sunset and before sunrise, having made preparation for causing hurt to any person or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt, or of assault, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to fourteen years, and shall also be liable to fine.

(7) Whoever, whilst committing lurking house-trespass or house-breaking, causes grievous hurt to any person or attempts to cause death or grievous hurt to any person, shall be punished with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(8) If, at the time of the committing of lurking house-trespass or house-breaking after sunset and before sunrise, any person guilty of such offence shall voluntarily cause or attempt to cause death or grievous hurt to any person, every person jointly concerned in committing such lurking house-trespass or house-breaking after sunset and before sunrise, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

330. Whoever commits house-trespass in order to the committing of any offence—

(*a*) punishable with death, shall be punished with imprisonment for life, or with rigorous imprisonment for a term not exceeding ten years, and shall also be liable to fine;

(*b*) punishable with imprisonment for life, shall be punished with imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine;

(*c*) punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine:

Provided that if the offence intended to be committed is theft, the term of the imprisonment may be extended to seven years.

331. Whoever commits house-trespass, having made preparation for causing hurt to any person or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt, or of assault, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

332. (1) Whoever dishonestly or with intent to commit mischief, breaks open or unfastens any closed receptacle which contains or which he believes to contain property, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(2) Whoever, being entrusted with any closed receptacle which contains or which he believes to contain property, without having authority to open the same, dishonestly, or with intent to commit mischief, breaks open or unfastens that receptacle, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

CHAPTER XVIII

OF OFFENCES RELATING TO DOCUMENTS AND TO PROPERTY MARKS

333. A person is said to make a false document or false electronic record—

(A) Who dishonestly or fraudulently—

(i) makes, signs, seals or executes a document or part of a document;

(*ii*) makes or transmits any electronic record or part of any electronic record;

(*iii*) affixes any electronic signature on any electronic record;

(iv) makes any mark denoting the execution of a document or the authenticity of the electronic signature,

with the intention of causing it to be believed that such document or part of document, electronic record or electronic signature was made, signed, sealed, executed, transmitted or

House-trespass after preparation for hurt, assault or wrongful restraint.

House-trespass in order to

commit offence.

Dishonestly breaking open receptacle containing property.

Making a false

document.



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affixed by or by the authority of a person by whom or by whose authority he knows that it was not made, signed, sealed, executed or affixed; or

(*B*) Who without lawful authority, dishonestly or fraudulently, by cancellation or otherwise, alters a document or an electronic record in any material part thereof, after it has been made, executed or affixed with electronic signature either by himself or by any other person, whether such person be living or dead at the time of such alteration; or

(*C*) Who dishonestly or fraudulently causes any person to sign, seal, execute or alter a document or an electronic record or to affix his electronic signature on any electronic record knowing that such person by reason of mental illness or intoxication cannot, or that by reason of deception practised upon him, he does not know the contents of the document or electronic record or the nature of the alteration.

Illustrations.

(*a*) A has a letter of credit upon B for rupees 10,000, written by Z. A, in order to defraud B, adds cipher to the 10,000, and makes the sum 1,00,000 intending that it may be believed by B that Z so wrote the letter. A has committed forgery.

(b) A, without Z's authority, affixes Z's seal to a document purporting to be a conveyance of an estate from Z to A, with the intention of selling the estate to B and thereby of obtaining from B the purchase-money. A has committed forgery.

(c) A picks up a cheque on a banker signed by B, payable to bearer, but without any sum having been inserted in the cheque. A fraudulently fills up the cheque by inserting the sum of ten thousand rupees. A commits forgery.

(*d*) A leaves with B, his agent, a cheque on a banker, signed by A, without inserting the sum payable and authorises B to fill up the cheque by inserting a sum not exceeding ten thousand rupees for the purpose of making certain payments. B fraudulently fills up the cheque by inserting the sum of twenty thousand rupees. B commits forgery.

(*e*) A draws a bill of exchange on himself in the name of B without B's authority, intending to discount it as a genuine bill with a banker and intending to take up the bill on its maturity. Here, as A draws the bill with intent to deceive the banker by leading him to suppose that he had the security of B, and thereby to discount the bill, A is guilty of forgery.

(*f*) Z's will contains these words—"I direct that all my remaining property be equally divided between A, B and C." A dishonestly scratches out B's name, intending that it may be believed that the whole was left to himself and C. A has committed forgery.

(g) A endorses a Government promissory note and makes it payable to Z or his order by writing on the bill the words "Pay to Z or his order" and signing the endorsement. B dishonestly erases the words "Pay to Z or his order", and thereby converts the special endorsement into a blank endorsement. B commits forgery.

(*h*) A sells and conveys an estate to Z. A afterwards, in order to defraud Z of his estate, executes a conveyance of the same estate to B, dated six months earlier than the date of the conveyance to Z, intending it to be believed that he had conveyed the estate to B before he conveyed it to Z. A has committed forgery.

(*i*) Z dictates his will to A. A intentionally writes down a different legate named by Z, and by representing to Z that he has prepared the will according to his instructions, induces Z to sign the will. A has committed forgery.

(j) A writes a letter and signs it with B's name without B's authority, certifying that A is a man of good character and in distressed circumstances from unforeseen misfortune, intending by means of such letter to obtain alms from Z and other persons. Here, as A made a false document in order to induce Z to part with property, A has committed forgery.

(k) A without B's authority writes a letter and signs it in B's name certifying to A's character, intending thereby to obtain employment under Z. A has committed forgery in as much as he intended to deceive Z by the forged certificate, and thereby to induce Z to enter into an express or implied contract for service.

Explanation 1.—A man's signature of his own name may amount to forgery.

Illustrations.

(*a*) A signs his own name to a bill of exchange, intending that it may be believed that the bill was drawn by another person of the same name. A has committed forgery.

(b) A writes the word "accepted" on a piece of paper and signs it with Z's name, in order that B may afterwards write on the paper a bill of exchange drawn by B upon Z, and negotiate the bill as though it had been accepted by Z. A is guilty of forgery; and if B, knowing the fact, draws the bill upon the paper pursuant to A's intention, B is also guilty of forgery.

(c) A picks up a bill of exchange payable to the order of a different person of the same name. A endorses the bill in his own name, intending to cause it to be believed that it was endorsed by the person to whose order it was payable; here A has committed forgery.

(*d*) A purchases an estate sold under execution of a decree against B. B, after the seizure of the estate, in collusion with Z, executes a lease of the estate, to Z at a nominal rent and for a long period and dates the lease six months prior to the seizure, with intent to defraud A, and to cause it to be believed that the lease was granted before the seizure. B, though he executes the lease in his own name, commits forgery by antedating it.

(e) A, a trader, in anticipation of insolvency, lodges effects with B for A's benefit, and with intent to defraud his creditors; and in order to give a colour to the transaction, writes a promissory note binding himself to pay to B a sum for value received, and antedates the note, intending that it may be believed to have been made before A was on the point of insolvency. A has committed forgery under the first head of the definition.

Explanation 2.—The making of a false document in the name of a fictious person, intending it to be believed that the document was made by a real person, or in the name of a deceased person, intending it to be believed that the document was made by the person in his lifetime, may amount to forgery.

Illustration.

A draws a bill of exchange upon a fictious person, and fraudulently accepts the bill in the name of such fictitious person with intent to negotiate it. A commits forgery.

Explanation 3.—For the purposes of this section, the expression "affixing electronic signature" shall have the meaning assigned to it in clause (d) of sub-section (1) of section 2 of the Information Technology Act, 2000.

21 of 2000.

334. (1) Whoever makes any false document or false electronic record or part of a document or electronic record, with intent to cause damage or injury, to the public or to any person, or to support any claim or title, or to cause any person to part with property, or to enter into any express or implied contract, or with intent to commit fraud or that fraud may be committed, commits forgery.

(2) Whoever commits forgery shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(3) Whoever commits forgery, intending that the document or electronic record forged shall be used for the purpose of cheating, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Forgery.



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(4) Whoever commits forgery, intending that the document or electronic record forged shall harm the reputation of any party, or knowing that it is likely to be used for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

335. Whoever forges a document or an electronic record, purporting to be a record or proceeding of or in a Court or an identity document issued by Government including voter identity card or Aadhaar Card, or a register of birth, marriage or burial, or a register kept by a public servant as such, or a certificate or document purporting to be made by a public servant in his official capacity, or an authority to institute or defend a suit, or to take any proceedings therein, or to confess judgment, or a power of attorney, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—For the purposes of this section, "register" includes any list, data or record of any entries maintained in the electronic form as defined in clause (r) of sub-section (1) of section 2 of the Information Technology Act, 2000.

336. Whoever forges a document which purports to be a valuable security or a will, or an authority to adopt a son, or which purports to give authority to any person to make or transfer any valuable security, or to receive the principal, interest or dividends thereon, or to receive or deliver any money, movable property, or valuable security, or any document purporting to be an acquaintance or receipt acknowledging the payment of money, or an acquaintance or receipt for the delivery of any movable property or valuable security, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

337. Whoever has in his possession any document or electronic record, knowing the same to be forged and intending that the same shall fraudulently or dishonestly be used as genuine, shall, if the document or electronic record is one of the description mentioned in section 335 of this Sanhita, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if the document for life, or with imprisonment of either description, for a term which may extend to seven years, and shall also be liable to seven years, and shall also be liable to fine; and if the document for life, or with imprisonment of either description, for a term which may extend to seven years, and shall also be liable to fine.

338. (1) A false document or electronic record made wholly or in part by forgery is designated "a forged document or electronic record".

(2)Whoever fraudulently or dishonestly uses as genuine any document or electronic record which he knows or has reason to believe to be a forged document or electronic record, shall be punished in the same manner as if he had forged such document or electronic record.

339. (1) Whoever makes or counterfeits any seal, plate or other instrument for making an impression, intending that the same shall be used for the purpose of committing any forgery which would be punishable under section 336 of this Sanhita, or, with such intent, has in his possession any such seal, plate or other instrument, knowing the same to be counterfeit, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(2) Whoever makes or counterfeits any seal, plate or other instrument for making an impression, intending that the same shall be used for the purpose of committing any forgery which would be punishable under any section of this Chapter other than section 336, or, with such intent, has in his possession any such seal, plate or other instrument, knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(3) Whoever possesses any seal, plate or other instrument knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Forgery of record of Court or of public register, etc.

Forgery of valuable security, will, etc.

Having possession of document described in section 335 or 336, knowing it to be forged and intending to use it as genuine.

Forged document or electronic record and using it as genuine.

Making or possessing counterfeit seal, etc., with intent to commit forgery punishable under section 336.

21 of 2000.



(4) Whoever fraudulently or dishonestly uses as genuine any seal, plate or other instrument knowing or having reason to believe the same to be counterfeit, shall be punished in the same manner as if he had made or counterfeited such seal, plate or other instrument.

Counterfeiting device or mark used for authenticating documents described in section 336, or possessing counterfeit marked material.

Fraudulent cancellation, destruction, etc., of will, authority to adopt, or valuable security.

Falsification of accounts.

340. (1) Whoever counterfeits upon, or in the substance of, any material, any device or mark used for the purpose of authenticating any document described in section 336 of this Sanhita, intending that such device or mark shall be used for the purpose of giving the appearance of authenticity to any document then forged or thereafter to be forged on such material, or who, with such intent, has in his possession any material upon or in the substance of which any such device or mark has been counterfeited, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(2) Whoever counterfeits upon, or in the substance of, any material, any device or mark used for the purpose of authenticating any document or electronic record other than the documents described in section 336 of this Sanhita, intending that such device or mark shall be used for the purpose of giving the appearance of authenticity to any document then forged or thereafter to be forged on such material, or who with such intent, has in his possession any material upon or in the substance of which any such device or mark has been counterfeited, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

341. Whoever fraudulently or dishonestly, or with intent to cause damage or injury to the public or to any person, cancels, destroys or defaces, or attempts to cancel, destroy or deface, or secretes or attempts to secrete any document which is or purports to be a will, or an authority to adopt a son, or any valuable security, or commits mischief in respect of such document, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

342. Whoever, being a clerk, officer or servant, or employed or acting in the capacity of a clerk, officer or servant, wilfully, and with intent to defraud, destroys, alters, mutilates or falsifies any book, electronic record, paper, writing, valuable security or account which belongs to or is in the possession of his employer, or has been received by him for or on behalf of his employer, or wilfully, and with intent to defraud, makes or abets the making of any false entry in, or omits or alters or abets the omission or alteration of any material particular from or in, any such book, electronic record, paper, writing, valuable security or account, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.– It shall be sufficient in any charge under this section to allege a general intent to defraud without naming any particular person intended to be defrauded or specifying any particular sum of money intended to be the subject of the fraud, or any particular day on which the offence was committed.

Of Property marks

Property mark.

343. (1) A mark used for denoting that movable property belongs to a particular person is called a property mark.

(2) Whoever marks any movable property or goods or any case, package or other receptacle containing movable property or goods, or uses any case, package or other receptacle having any mark thereon, in a manner reasonably calculated to cause it to be believed that the property or goods so marked, or any property or goods contained in any such receptacle so marked, belong to a person to whom they do not belong, is said to use a false property mark.

(3)Whoever uses any false property mark shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.


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mark.

Counterfeiting a property

344. Whoever removes, destroys, defaces or adds to any property mark, intending or Tampering with property knowing it to be likely that he may thereby cause injury to any person, shall be punished with mark with imprisonment of either description for a term which may extend to one year, or with fine, or intent to cause with both.

345. (1) Whoever counterfeits any property mark used by any other person shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(2) Whoever counterfeits any property mark used by a public servant, or any mark used by a public servant to denote that any property has been manufactured by a particular person or at a particular time or place, or that the property is of a particular quality or has passed through a particular office, or that it is entitled to any exemption, or uses as genuine any such mark knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

346. Whoever makes or has in his possession any die, plate or other instrument for the purpose of counterfeiting a property mark, or has in his possession a property mark for the purpose of denoting that any goods belong to a person to whom they do not belong, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

347. Whoever sells, or exposes, or has in possession for sale, any goods or things with a counterfeit property mark affixed to or impressed upon the same or to or upon any case, package or other receptacle in which such goods are contained, shall, unless he proves-

(a) that, having taken all reasonable precautions against committing an offence against this section, he had at the time of the commission of the alleged offence no reason to suspect the genuineness of the mark; and

(b) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons from whom he obtained such goods or things; or

(c) that otherwise he had acted innocently,

be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

348. (1) Whoever makes any false mark upon any case, package or other receptacle containing goods, in a manner reasonably calculated to cause any public servant or any other person to believe that such receptacle contains goods which it does not contain or that it does not contain goods which it does contain, or that the goods contained in such receptacle are of a nature or quality different from the real nature or quality thereof, shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

(2) Whoever makes use of any false mark in any manner prohibited under sub-section (1)shall, unless he proves that he acted without intent to defraud, be punished as if he had committed the offence under sub-section (1).

CHAPTER XIX

OF CRIMINAL INTIMIDATION, INSULT, ANNOYANCE, DEFAMATION, ETC.

349. (1) Whoever threatens by any means, another with any injury to his person, reputation or property, or to the person or reputation of any one in whom that person is interested, with intent to cause alarm to that person, or to cause that person to do any act which he is not legally bound to do, or to omit to do any act which that person is legally entitled to do, as the means of avoiding the execution of such threat, commits criminal intimidation.

Making a false mark upon any receptacle containing goods.

ment for counterfeiting a property

Selling goods marked with a counterfeit property mark.

Making or possession of

any instru-

mark.

Criminal intimidation.

[PART II-

Explanation.—A threat to injure the reputation of any deceased person in whom the person threatened is interested, is within this section.

Illustration.

A, for the purpose of inducing B to resist from prosecuting a civil suit, threatens to burn B's house. A is guilty of criminal intimidation.

(2) Whoever commits the offence of criminal intimidation shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(3) Whoever commits the offence of criminal intimidation by treating to cause death or grievous hurt, or to cause the destruction of any property by fire, or to cause an offence punishable with death or imprisonment for life, or with imprisonment for a term which may extend to seven years, or to impute unchastity to a woman, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

(4) Whoever commits the offence of criminal intimidation by an anonymous communication, or having taken precaution to conceal the name or abode of the person from whom the threat comes, shall be punished with imprisonment of either description for a term which may extend to two years, in addition to the punishment provided for the offence under sub-section (1).

350. Whoever intentionally insults in any manner, and thereby gives provocation to any person, intending or knowing it to be likely that such provocation will cause him to break the public peace, or to commit any other offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

351. (1) Whoever makes, publishes or circulates any statement, false information, rumour, or report, including through electronic means-

(a) with intent to cause, or which is likely to cause, any officer, soldier, sailor or airman in the Army, Navy or Air Force of India to mutiny or otherwise disregard or fail in his duty as such; or

(b) with intent to cause, or which is likely to cause, fear or alarm to the public, or to any section of the public whereby any person may be induced to commit an offence against the State or against the public tranquility; or

(c) with intent to incite, or which is likely to incite, any class or community of persons to commit any offence against any other class or community,

shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(2) Whoever makes, publishes or circulates any statement or report containing false information, rumour or alarming news, including through electronic means, with intent to create or promote, or which is likely to create or promote, on grounds of religion, race, place of birth, residence, language, caste or community or any other ground whatsoever, feelings of enmity, hatred or ill will between different religious, racial, language or regional groups or castes or communities shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(3) Whoever commits an offence specified in sub-section (2) in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies, shall be punished with imprisonment which may extend to five years and shall also be liable to fine.

Intentional insult with intent to provoke breach of peace.

Statements conducing to public mischief.



Exception. --It does not amount to an offence, within the meaning of this section, when the person making, publishing or circulating any such statement, false information, rumour or report, has reasonable grounds for believing that such statement, false information, rumour or report is true and makes, publishes or circulates it in good faith and without any such intent as aforesaid.

352. Whoever voluntarily causes or attempts to cause any person to do anything which that person is not legally bound to do, or to omit to do anything which he is legally entitled to do, by inducing or attempting to induce that person to believe that he or any person in whom he is interested will become or will be rendered by some act of the offender an object of Divine displeasure if he does not do the thing which it is the object of the offender to cause him to do, or if he does the thing which it is the object of the offender to cause him to omit, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Illustrations.

(a) A sits dharna at Z's door with the intention of causing it to be believed that, by so sitting, he renders Z an object of Divine displeasure. A has committed the offence defined in this section.

(b) A threatens Z that, unless Z performs a certain act, A will kill one of A's own children, under such circumstances that the killing would be believed to render Z an object of Divine displeasure. A has committed the offence defined in this section.

353. Whoever, in a state of intoxication, appears in any public place, or in any place which it is a trespass in him to enter, and there conducts himself in such a manner as to cause annoyance to any person, shall be punished with simple imprisonment for a term which may extend to twenty-four hours, or with fine which may extend to one thousand rupees, or with both or with community service.

Of Defamation

354. (1) Whoever, by words either spoken or intended to be read, or by signs or by Defamation. visible representations, makes or publishes in any manner, any imputation concerning any person intending to harm, or knowing or having reason to believe that such imputation will harm, the reputation of such person, is said, except in the cases hereinafter excepted, to defame that person.

Explanation 1.- It may amount to defamation to impute anything to a deceased person, if the imputation would harm the reputation of that person if living, and is intended to be hurtful to the feelings of his family or other near relatives.

Explanation 2.—It may amount to defamation to make an imputation concerning a company or an association or collection of persons as such.

Explanation 3.—An imputation in the form of an alternative or expressed ironically, may amount to defamation.

Explanation 4.—No imputation is said to harm a person's reputation, unless that imputation directly or indirectly, in the estimation of others, lowers the moral or intellectual character of that person, or lowers the character of that person in respect of his caste or of his calling, or lowers the credit of that person, or causes it to be believed that the body of that person is in a loathsome state, or in a state generally considered as disgraceful.

Illustrations.

(a) A says— "Z is an honest man; he never stole B's watch"; intending to cause it to be believed that Z did steal B's watch. This is defamation, unless it falls within one of the exceptions.

(b) A is asked who stole B's watch. A points to Z, intending to cause it to be believed that Z stole B's watch. This is defamation, unless it falls within one of the exceptions.

Act caused by inducing person to believe that he will be rendered an object of the Divine displeasure.

Misconduct in public by a drunken person.

(c) A draws a picture of Z running away with B's watch, intending it to be believed that Z stole B's watch. This is defamation, unless it falls within one of the exceptions.

Exception 1.— It is not defamation to impute anything which is true concerning any person, if it be for the public good that the imputation should be made or published. Whether or not it is for the public good is a question of fact.

Exception 2.— It is not defamation to express in good faith any opinion whatever respecting the conduct of a public servant in the discharge of his public functions, or respecting his character, so far as his character appears in that conduct, and no further.

Exception 3.— It is not defamation to express in good faith any opinion whatever respecting the conduct of any person touching any public question, and respecting his character, so far as his character appears in that conduct, and no further.

Illustration.

It is not defamation in A to express in good faith any opinion whatever respecting Z's conduct in petitioning Government on a public question, in signing a requisition for a meeting on a public question, in presiding or attending at such meeting, in forming or joining any society which invites the public support, in voting or canvassing for a particular candidate for any situation in the efficient discharge of the duties of which the public is interested.

Exception 4.—It is not defamation to publish substantially true report of the proceedings of a Court, or of the result of any such proceedings.

Explanation.—A Magistrate or other officer holding an enquiry in open Court preliminary to a trial in a Court, is a Court within the meaning of the above section.

Exception 5.—It is not defamation to express in good faith any opinion whatever respecting the merits of any case, civil or criminal, which has been decided by a Court, or respecting the conduct of any person as a party, witness or agent, in any such case, or respecting the character of such person, as far as his character appears in that conduct, and no further.

Illustrations.

(a) A says— "I think Z's evidence on that trial is so contradictory that he must be stupid or dishonest." A is within this exception if he says this in good faith, inasmuch as the opinion which he expresses respects Z's character as it appears in Z's conduct as a witness, and no further.

(b) But if A says— "I do not believe what Z asserted at that trial because I know him to be a man without veracity"; A is not within this exception, inasmuch as the opinion which express of Z's character, is an opinion not founded on Z's conduct as a witness.

Exception. 6—It is not defamation to express in good faith any opinion respecting the merits of any performance which its author has submitted to the judgment of the public, or respecting the character of the author so far as his character appears in such performance, and no further.

Explanation.—A performance may be submitted to the judgment of the public expressly or by acts on the part of the author which imply such submission to the judgment of the public.

Illustrations.

(a) A person who publishes a book, submits that book to the judgment of the public.

(b) A person who makes a speech in public, submits that speech to the judgment of the public.

(c) An actor or singer who appears on a public stage, submits his acting or singing to the judgment of the public.

(d) A says of a book published by Z—"Z's book is foolish; Z must be a weak man. Z's book is indecent; Z must be a man of impure mind." A is within the exception, if he says this in good faith, inasmuch as the opinion which he expresses of Z respects Z's character only so far as it appears in Z's book, and no further.

(e) But if A says "I am not surprised that Z's book is foolish and indecent, for he is a weak man and a libertine." A is not within this exception, inasmuch as the opinion which he expresses of Z's character is an opinion not founded on Z's book.

Exception 7.—It is not defamation in a person having over another any authority, either conferred by law or arising out of a lawful contract made with that other, to pass in good faith any censure on the conduct of that other in matters to which such lawful authority relates.

Illustration.

A Judge censuring in good faith the conduct of a witness, or of an officer of the Court; a head of a department censuring in good faith those who are under his orders, a parent censuring in good faith a child in the presence of other children; a schoolmaster, whose authority is derived from a parent, censuring in good faith a pupil in the presence of other pupils; a master censuring a servant in good faith for remissness in service; a banker censuring in good faith the cashier of his bank for the conduct of such cashier as such cashier- are within this exception.

Exception 8.—It is not defamation to prefer in good faith an accusation against any person to any of those who have lawful authority over that person with respect to the subject-matter of accusation.

Illustration.

If A in good faith accuses Z before a Magistrate; if A in good faith complains of the conduct of Z, a servant, to Z's master; if A in good faith complains of the conduct of Z, a child, to Z's father-A is within this exception.

Exception 9.— It is not defamation to make an imputation on the character of another provided that the imputation be made in good faith for the protection of the interests of the person making it, or of any other person, or for the public good.

Illustrations.

(*a*) A, a shopkeeper, says to B, who manages his business—"Sell nothing to Z unless he pays you ready money, for I have no opinion of his honesty." A is within the exception, if he has made this imputation on Z in good faith for the protection of his own interests.

(b) A, a Magistrate, in making a report to his own superior officer, casts an imputation on the character of Z. Here, if the imputation is made in good faith, and for the public good, A is within the exception.

Exception 10.— It is not defamation to convey a caution, in good faith, to one person against another, provided that such caution be intended for the good of the person to whom it is conveyed, or of some person in whom that person is interested, or for the public good.

(2) Whoever defames another shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both or with community service.

(3) Whoever prints or engraves any matter, knowing or having good reason to believe that such matter is defamatory of any person, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

(4) Whoever sells or offers for sale any printed or engraved substance containing defamatory matter, knowing that it contains such matter, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.



[Part II—

Of breach of contract to attend on and supply wants of helpless person.

THE GAZETTE OF INDIA EXTRAORDINARY

355. Whoever, being bound by a lawful contract to attend on or to supply the wants of any person who, by reason of youth, or of mental illness, or of a disease or bodily weakness, is helpless or incapable of providing for his own safety or of supplying his own wants, voluntarily omits so to do, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both.

356. (1) The Indian Penal Code is hereby repealed.

45 of 1860.

(2) Notwithstanding the repeal of the Code referred to in sub-section (1), it shall not affect,—

(*a*) the previous operation of the Code so repealed or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Code so repealed; or

(c) any penalty, or punishment incurred in respect of any offences committed against the Code so repealed; or

(d) any investigation or remedy in respect of any such penalty, or punishment; or

(e) any proceeding, investigation or remedy in respect of any such penalty or punishment as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that Code had not been repealed.

(3) Notwithstanding such repeal, anything done or any action taken under the said Code shall be deemed to have been done or taken under the corresponding provisions of this Sanhita.

(4) The mention of particular matters in sub-section (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act,1897 with regard to the 10 of 1897. effect of the repeal.

contract to attend on and supply wants of helpless person.

Breach of

Repeal and savings.



STATEMENT OF OBJECTS AND REASONS

In the year 1834, the first Indian Law Commission was constituted under the Chairmanship of Lord Thomas Babington Macaulay to examine the jurisdiction, power and rules of the existing Courts as well as the police establishments and the laws in force in India.

2. The Commission suggested various enactments to the Government. One of the important recommendations made by the Commission was on, Indian Penal Code which was enacted in 1860 and the said Code is still continuing in the country with some amendments made thereto from time to time.

3. The Government of India considered it expedient and necessary to review the existing criminal laws with an aim to strengthen law and order and also focus on simplifying legal procedure so that ease of living is ensured to the common man. The Government also considered to make existing laws relevant to the contemporary situation and provide speedy justice to common man. Accordingly, various stakeholders were consulted keeping in mind contemporary needs and aspirations of the people and with a view to create a legal structure which is citizen centric and to secure life and liberty of the citizens.

4. Now, it is proposed to enact a new law, namely, the Bharatiya Nyaya Sanhita Bill, 2023 by repealing the Indian Penal Code to streamline provisions relating to offences and penalties. It is proposed to provide first time community service as one of the punishments for petty offences. The offences against women and children, murder and offences against the State have been given precedence. The various offences have been made gender neutral. In order to deal effectively with the problem of organised crimes and terrorist activities, new offences of terrorist acts and organised crime have been added in the Bill with deterrent punishments. A new offence on acts of secession, armed rebellion, subversive activities, separatist activities or endangering sovereignty or unity and integrity of India has also been added. The fines and punishment for various offences have also been suitably enhanced.

- 5. The Notes on Clauses explains the various provisions of the Bill.
- 6. The Bill seeks to achieve the above objectives.

New Delhi; *The 9th August*, 2023. AMIT SHAH.

[PART II—

NOTES ON CLAUSES

Clause 1 of the Bill seeks to provide short title, commencement and application of the proposed legislation.

Clause 2 of the Bill seeks to define certain words and expressions used in the proposed legislation such as act, omission, counterfeit, dishonestly, gender, good faith, offence, voluntarily, etc.

Clause 3 of the Bill seeks to provide general explanations and expressions enumerated in the proposed legislation subject to the exceptions contained in the "General Exceptions", Chapter.

Clause 4 of the Bill seeks to provide punishments for various offences provided under the provisions of the proposed Bill.

Clause 5 of the Bill seeks to empower the appropriate Government to commute the sentence of death or imprisonment for life.

Clause 6 of the Bill seeks to provide fractions of terms of punishment of imprisonment for life as equivalent to twenty years unless otherwise provided.

Clause 7 of the Bill seeks to provide for sentence which may be either wholly or partly rigorous or simple.

Clause 8 of the Bill seeks to provide for amount of fine in default of payment of fine and imprisonment in default of payment of fine.

Clause 9 of the Bill seeks to provide for the limit of punishment for several offences.

Clause 10 of the Bill seeks to provide for lowest punishment provided for an offence where it is doubtful among the commission of several offences.

Clause 11 of the Bill seeks to provide the power to court for solitary confinement.

Clause 12 of the Bill seeks to provide for limit of solitary confinement in certain cases.

Clause 13 of the Bill seeks to provide for enhanced punishment for certain offences after previous conviction.

Clause 14 of the Bill seeks to exempt a person who acts by mistake of fact and not by mistake of law in good faith believing himself to be bound by law to do it.

Clause 15 of the Bill seeks to provide that nothing is an offence which is done by a Judge when acting judicially in the exercise of any power which is, or which in good faith he believes to be, given to him by law.

Clause 16 of the Bill seeks to exempt a person from an offence when acting under a judgment or order notwithstanding that the Court had no jurisdiction to pass such judgment or order, provided the person doing the act in good faith believes that the Court had such jurisdiction.

Clause 17 of the Bill seeks to provide that nothing is an offence which is done by any person who is justified by law, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith, believes himself to be justified by law, in doing it.

Clause 18 of the Bill seeks to provide that nothing is an offence which is done by accident or misfortune, and without any criminal intention or knowledge in the doing of a lawful act in a lawful manner by lawful means and with proper care and caution.

Clause 19 of the Bill seeks to provide that nothing is an offence merely by reason of its being done with the knowledge that it is likely to cause harm, if it be done without any criminal intention to cause harm, and in good faith for the purpose of preventing or avoiding other harm to person or property.





Clause 20 of the Bill seeks to provide that nothing is an offence which is done by a child under seven years of age.

Clause 21 of the Bill seeks to provide that nothing is an offence which is done by a child above seven years of age and under twelve, who has not attained sufficient maturity of understanding to judge of the nature and consequences of his conduct on that occasion.

Clause 22 of the Bill seeks to provide that nothing is an offence which is done by a person who, at the time of doing it, by reason of mental illness, is incapable of knowing the nature of the act, or that he is doing what is either wrong or contrary to law.

Clause 23 of the Bill seeks to provide that nothing is an offence which is done by a person under intoxication unless that the thing which intoxicated him was administered to him without his knowledge or against his will.

Clause 24 of the Bill seeks to provide that in cases where an act done is not an offence unless done with a particular knowledge or intent, a person who does the act in a state of intoxication shall be liable to be dealt with as if he had the same knowledge as he would have had if he had not been intoxicated, unless the thing which intoxicated him was administered to him without his knowledge or against his will.

Clause 25 of the Bill seeks to provide that nothing is an offence which is not intendent to cause death, or grievous hurt when the harm done with consent of a person above eighteen years of age whether express or implied, to suffer that harm; or by reason of any harm which it may be known by the doer to be likely to cause to any such person who has consented to take the risk of that harm.

Clause 26 of the Bill seeks to provide that nothing is an offence when the act not intended to cause death done by consent in good faith and for persons' benefit.

Clause 27 of the Bill seeks to provide that nothing is an offence when an act is done in good faith for benefit of child or person with mental illness, by or by consent of guardian.

Clause 28 of the Bill seeks to provide that the consent is not a consent as intended by the proposed legislation when it is given under fear or misconception or by a person under twelve years of age.

Clause 29 of the Bill seeks to provide that exceptions in sections 21, 22 and 23 do not extend to acts which are offences independently of any harm which they may cause, or be intended to cause, or be known to be likely to cause, to the person giving the consent, or on whose behalf the consent is given.

Clause 30 of the Bill seeks to provide that nothing is an offence when act done in good faith for benefit of a person without consent if the circumstances are such that it is impossible for that person to signify consent, or if that person is incapable of giving consent, and has no guardian or other person in lawful charge of him from whom it is possible to obtain consent in time for the thing to be done with benefit.

Clause 31 of the Bill seeks to provide that no communication made in good faith is an offence by reason of any harm to the person to whom it is made, if it is made for the benefit of that person.

Clause 32 of the Bill seeks to provide that nothing is an offence done by a person except murder, and offences against the State punishable with death, which is done by a person who is compelled to do it by threats, which, at the time of doing it, reasonably cause the apprehension that instant death to that person will otherwise be the consequence.

Clause 33 of the Bill seeks to provide that nothing is an offence by reason that it causes, or that it is intended to cause, or that it is known to be likely to cause, any harm, if that harm is so slight that no person of ordinary sense and temper would complain of such harm.

Clause 34 of the Bill seeks to provide that nothing is an offence which is done in the exercise of the right of private defence.

Clause 35 of the Bill seeks to provide that every person has a right of private defence of the body and of property subject to the restrictions contained in the Bill.

Clause 36 of the Bill seeks to provide that nothing is an offence, when an act is done in exercise of right of private defence, due to want of maturity of understanding, the mental illness or the intoxication of the person doing that act, or by reason of any misconception on the part of that person, however, every person has the same right of private defence against that act which he would have if the act were that offence.

Clause 37 of the Bill seeks to provide certain acts against which the right of private defence does not extend.

Clause 38 of the Bill seeks to provide for certain circumstances where the right of private defence of the body extends to causing death.

Clause 39 of the Bill seeks to provides for certain circumstances when the right of taking private defence extends to causing harm other than death.

Clause 40 of the Bill seeks to provide that the right to private defence of the body starts as soon as reasonable apprehension of danger to the body arises and continues as long as such apprehension continues.

Clause 41 of the Bill seeks to provides for certain circumstances when the right of private defence of property extends to causing death.

Clause 42 of the Bill seeks to provide the circumstances when the right of private defence of property extends to causing any harm other than death.

Clause 43 of the Bill seeks to provide that the right of private defence of property starts as soon as reasonable apprehension of danger to the property commences and continues as long as such apprehension continues.

Clause 44 of the Bill seeks to provide that if in the exercise of the right of private defence against an assault which reasonably causes the apprehension of death and the defender is so situated that he cannot effectually exercise that right without risk of harm to an innocent person, his right of private defence extends to the running of that risk.

Clause 45 of the Bill seeks to provide the meaning of abetment to mean that instigation by any person to do a thing, or engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing, intentionally aids, by any act or illegal omission, the doing of that thing.

Clause 46 of the Bill seeks to provide that a person abets an offence, who abets either the commission of an offence, or the commission of an act which would be an offence, if committed by a person capable by law of committing an offence with the same intention or knowledge as that of the abettor.

Clause 47 of the Bill seeks to provide that a person abets an offence within the meaning of this Sanhita who, in India, abets the commission of any act without and beyond India which would constitute an offence if committed in India.

Clause 48 of the Bill seeks to provide that a person abets an offence within the meaning of this Sanhita who, without and beyond India, abets the commission of any act in India which would constitute an offence if committed in India.

Clause 49 of the Bill seeks to provide for the punishment of abetment if the act abetted is committed in consequence and where no express provision is made for its punishment.

Clause 50 of the Bill seeks to provide that punishment of abetment if person abetted does act with different intention from that of abettor.

Clause 51 of the Bill seeks to provide that when an Act is abetted and a different act is done, the abettor is liable for the act done, in the same manner and to the same extent as if

he had directly abetted it provided that the act don

he had directly abetted it, provided that the act done was a probable consequence of the abetment, and was committed under the influence of the instigation, or with the aid or in pursuance of the conspiracy which constituted the abetment.

Clause 52 of the Bill seeks to provide that if the act for which the abettor is liable under section 51 is committed in addition to the act abetted, and constitute a distinct offence, the abettor is liable to punishment for each of the offences.

Clause 53 of the Bill seeks to provide that liability of abettor for an effect caused by the act abetted different from that intended by the abettor.

Clause 54 of the Bill seeks to provide that whenever any person, who is absent would be liable to be punished as an abettor, is present when the act or offence for which he would be punishable in consequence of the abetment is committed, he shall be deemed to have committed such act or offence.

Clause 55 of the Bill seeks to provide that when no express provision is made under this Sanhita for the punishment of abetment relating to an offence punishable with death or imprisonment for life, the person shall be punished with imprisonment which may extend to seven years, and also liable to fine.

Clause 56 of the Bill seeks to provide that if the offence abetment is not committed and no express provision is made for punishment, is shall be punished for imprisonment provided for that purpose for a term which may extend so one fourth part of the longest term provided that for that offence or with fine provided for that offence.

Clause 57 of the Bill seeks to provide that whoever abets the commission of an offence by the public generally or by any number or class of persons exceeding ten, shall be punished with imprisonment of either description for a term which may extend to seven years and with fine.

Clause 58 of the Bill seeks to provide that concealing design to commit offence punishable with death or imprisonment for life.

Clause 59 of the Bill seeks to provide for punishment to the public servant for concealing design of offence and thereby intending to facilitate such offence which it is his duty as such public servant to prevent the said offence.

Clause 60 of the Bill seeks to provide for punishment where a person intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence punishable with imprisonment, voluntarily conceals, by any act or illegal omission, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design.

Clause 61 of the Bill seeks to provide that when two or more persons agree to do, or cause to be done an illegal act, or an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy.

Clause 62 of the Bill seeks to provide for punishment for attempting to commit offences, which is punishable with imprisonment for life or other imprisonment, for a term which may extend to one-half of the imprisonment for life or, as the case may be, one half of the longest term of imprisonment provided for that offence, or with such fine as is provided for the offence, or with both.

Clause 63 of the Bill seeks to provide for definition of rape and various circumstances under which the offence shall be treated as rape.

Clause 64 of the Bill seeks to provide for punishment for rape when committed by persons such as police officer, public servant, being a member of armed forces, staff of jail etc., which may extend to for a term which shall not be less than ten years but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

[PART II-

Clause 65 of the Bill seeks to provide for punishment for rape in certain cases such as woman under sixteen years of age.

Clause 66 of the Bill seeks to provide for punishment for rape, if in the course of commission of rape inflicts an injury which causes the death of the woman or causes the woman to be in a persistent vegetative state, with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, or with death.

Clause 67 of the Bill seeks to provide for punishment of a person to two years which may extend to seven years and also liable for fine if such person commits sexual intercourse with his own wife during separation whether under a decree of separation or otherwise, without her consent.

Clause 68 of the Bill seeks to provide for punishment of rape, when committed by a person who is in a position of authority such as public servant, superintendent or manager of jail, staff under the management of hospital etc., for term which shall not less than five years but may extend to ten years and also with fine.

Clause 69 of the Bill seeks to provide that whoever, by deceitful means or making by promise to marry to a woman without any intention of fulfilling the same, and has sexual intercourse with her, such sexual intercourse not amounting to the offence of rape, shall be punished with imprisonment of either description for a term which may extend to ten years and shall also be liable to fine.

Clause 70 of the Bill seeks to provide for punishment for gang rape, by one or more persons, to rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to life which shall mean imprisonment for the remainder of that person's natural life, and with fine and also provide for punishment for imprisonment for life or with death when a gang rape is committed with a woman under eighteen years of age.

Clause 71 of the Bill seeks to provide for punishment for a repeat offender, previously convicted of an offence punishable under section 63 or section 64 or section 65 or section 66 or section 67 and is subsequently convicted for said sections, with imprisonment for life which shall mean imprisonment for the remainder of that person's natural life, or with death.

Clause 72 of the Bill seeks to provide for punishment to offender who prints or publishes, the name or any matter which may make known the identity of any person against whom an offence under section 63 or section 64 or section 65 or section 66 or section 67 or section 68 is alleged or found to have been committed (hereafter in this section referred to as the victim), with imprisonment of either description for a term which may extend to two years and shall also be liable to fine subject to certain conditions.

Clause 73 of the Bill seeks to provide for punishment for assaults or uses criminal force, to any woman, intending to outrage or knowing it to be likely that he will there by outrage her modesty, with imprisonment of either description for a term which shall not be less than one year but which may extend to five years, and shall also be liable to fine.

Clause 74 of the Bill seeks to provide punishment for sexual harassment, such as physical contact and advances involving unwelcome and explicit sexual overtures; or a demand or request for sexual favours; or showing pornography against the will of a woman; with rigorous imprisonment for a term which may extend to three years, or with fine, or with both and for making sexually coloured remarks, with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Clause 75 of the Bill seeks to provide that whoever assaults or uses criminal force to any woman or abets such act with the intention of disrobing or compelling her to be naked, shall be punished with imprisonment of either description for a term which shall not be less than three years but which may extend to seven years, and shall also be liable to fine.

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Clause 76 of the Bill seeks to provide for punishment for voyeurism, such as watching or capturing the image of a woman engaging in a private act in circumstances where she would usually have the expectation of not being observed either by the perpetrator or by any other person, at the behest of the perpetrator or disseminates such image and punishment thereof.

Clause 77 of the Bill seeks to provide for stalking such as follows a woman and contacts, or attempts to contact such woman to foster personal interaction repeatedly despite a clear indication of disinterest by such woman; etc., and punishment thereof.

Clause 78 of the Bill seeks to provide for punishment for intending to insult the modesty of any woman, utters any words, makes any sound or gesture, or exhibits any object in any form, intending that such word or sound shall be heard, or that such gesture or object shall be seen, by such woman, or intrudes upon the privacy of such woman, with simple imprisonment for a term which may extend to three years, and also with fine.

Clause 79 of the Bill seeks to provide punishment for dowry death, which shall be with imprisonment for a term which shall not be less than seven years but which may extend to imprisonment for life.

Clause 80 of the Bill seeks to provide punishment for cohabitation or sexual intercourse by a man deceitfully inducing a woman to belief of lawful marriage, with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Clause 81 of the Bill seeks to provide that whoever, having a husband or wife living, marries in any case in which such marriage is void by reason of its taking place during the life of such husband or wife, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Clause 82 of the Bill seeks to provide that whoever, dishonestly or with a fraudulent intention, goes through the ceremony of being married, knowing that he is not thereby lawfully married, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Clause 83 of the Bill seeks to provide that whoever takes or entices away any woman who is and whom he knows or has reason to believe to be the wife of any other man, with intent that she may have illicit intercourse with any person, or conceals or detains with that intent any such woman, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Clause 84 of the Bill seeks to provide that whoever, being the husband or the relative of the husband of a woman, subjects such woman to cruelty shall be punished with imprisonment for a term which may extend to three years and shall also be liable to fine.

Clause 85 of the Bill seeks to provide for punishment for kidnapping abducting or inducing woman to compel her marriage against her will for illicit intercourse, with an imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Clause 86 of the Bill seeks to provide for punishment for causing voluntary miscarriage if not caused for good faith for the purpose of saving the life of the woman, with imprisonment for a term which may extend to three years, or with fine, or with both; and, if the woman be quick with child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Clause 87 of the Bill seeks to provide punishment for miscarriage without consent of woman, for a term which may extend to ten years and also for fine.

Clause 88 of the Bill seeks to provide that punishment whoever, with intent to cause the miscarriage of a woman with child, does any act which causes the death of such woman, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and when done without the consent of woman with imprisonment for life or which may extend to ten years or with fine.

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Clause 89 of the Bill seeks to provide that whoever before the birth of any child does any act with the intention of thereby preventing that child from being born alive or causing it to die after its birth, and does by such act prevent that child from being born alive, or causes it to die after its birth, shall, if such act be not caused in good faith for the purpose of saving the life of the mother, be punished with imprisonment of either description for a term which may extend to ten years, or with fine, or with both.

Clause 90 of the Bill seeks to provide that whoever does any act under such circumstances, that if he thereby caused death he would be guilty of culpable homicide, and does by such act cause the death of a quick unborn child, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Clause 91 of the Bill seeks to provide that whoever being the father or mother of a child under the age of twelve years, or having the care of such child, shall expose or leave such child in any place with the intention of wholly abandoning such child, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Clause 92 of the Bill seeks to provide that whoever, by secretly burying or otherwise disposing of the dead body of a child whether such child die before or after or during its birth, intentionally conceals or endeavours to conceal the birth of such child, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both

Clause 93 of the Bill seeks to provide that whoever hires, employs or engages any person below the age of eighteen years to commit an offence shall be punished with imprisonment of either description or fine provided for that offence as if the offence has been committed by such person himself.

Clause 94 of the Bill seeks to provide that whoever, by any means whatsoever, induces any child below the age of eighteen years to go from any place or to do any act with intent that such child below the age of eighteen years may be, or knowing that it is likely that such child will be, forced or seduced to illicit intercourse with another person shall be punishable with imprisonment which may extend to ten years, and shall also be liable to fine.

Clause 95 of the Bill seeks to provide that whoever kidnaps or abducts any child under the age of ten years with the intention of taking dishonestly any movable property from the person of such child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Clause 96 of the Bill seeks to provide that whoever sells, lets to hire, or otherwise disposes of child below eighteen years of age with intent that such child shall at any age be employed or used for the purpose of prostitution or illicit intercourse with any person or for any unlawful and immoral purpose, or knowing it to be likely that such person will at any age be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Clause 97 of the Bill seeks to provide that whoever buys, hires or otherwise obtains possession of any child below the age of eighteen years with intent that such person shall at any age be employed or used for the purpose of prostitution or illicit intercourse with any person or for any unlawful and immoral purpose, or knowing it to be likely that such child will at any age be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which shall not be less than seven years but which may extend to fourteen years, and shall also be liable to fine.

Clause 98 of the Bill seeks to provide that whoever causes death by doing an act with the intention of causing death, or with the intention of causing such bodily injury as is likely to cause death, or with the knowledge that he is likely by such act to cause death, commits the offence of culpable homicide.



Clause 99 of the Bill seeks to provide various circumstances under which the culpable homicide is murder.

Clause 100 of the Bill seeks to define culpable homicide by causing death of person other than person whose death was intended.

Clause 101 of the Bill seeks to provide punishment for murder which shall be death or imprisonment for life, and also fine. Sub-Clause (2) further provides that when a murder is committed by a group of five or more persons acting in concert on the ground of race, caste or community, sex, place of birth, language, personal belief or any other ground each member of such group shall be punished with death or with imprisonment for life or imprisonment for a term which shall not be less than seven years and shall also be liable to fine.

Clause 102 of the Bill seeks to provide that whoever, being under sentence of imprisonment for life, commits murder, shall be punished with death or with imprisonment for life, which shall mean the remainder of that person's natural life.

Clause 103 of the Bill seeks to provide the punishment for culpable homicide not amounting to murder.

Clause 104 of the Bill seeks to provide that whoever causes the death of any person by doing any rash or negligent act not amounting to culpable homicide, shall be punished with imprisonment of either description for a term which may extend to seven years and shall also be liable to fine. It further provides that whoever causes death of any person by doing any rash or negligent act not amounting to culpable homicide and escapes from the scene of incident or fails to report the incident to a Police officer or Magistrate soon after the incident, shall be punished with imprisonment of either description of a term which may extend to ten years and shall also be liable to fine.

Clause 105 of the Bill seeks to provide that if any person under eighteen years of age, with mental illness, any delirious person or any person in a state of intoxication, commits suicide, whoever abets the commission of such suicide, shall be punished with death or imprisonment for life, or imprisonment for a term not exceeding ten years, and shall also be liable to fine.

Clause 106 of the Bill seeks to provide that if any person commits suicide, whoever abets the commission of such suicide, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Clause 107 of the Bill seeks to provide punishment for attempt to murder and if by that death is caused, he would be guilty of murder and shall be punished with imprisonment which may extend to ten years and also for fine and further provides that if hurt is caused by such act the punishment shall be imprisonment for life, or with fine, or with both.

Clause 108 of the Bill seeks to define attempt to commit culpable homicide not amounting to murder and provides for punishment which may extend to three years, or with fine, or with both; and, if hurt is caused to any person by such act, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Clause 109 of the Bill seeks to define organised crime to mean that continuing unlawful activity including kidnapping, robbery, vehicle theft, extortion, land grabbing, contract killing, economic offences, cyber-crimes having severe consequences, trafficking in people, drugs etc., and punishment thereof.

Clause 110 of the Bill seeks to define petty organised crime as any crime that causes general feelings of insecurity among citizens relating to theft of vehicle or theft from vehicle, domestic and business theft, trick theft, cargo crime, theft (attempt to theft, theft of personal property),etc., and punishment thereof.

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Clause 111 of the Bill seeks to provide that a terrorist act shall mean using bombs, dynamite or other explosive substance to cause damage or loss due to damage or destruction of property or to cause extensive interference with, damage or destruction to critical infrastructure, etc., with the intention to threaten the unity, integrity and security of India, to intimidate the general public or a segment thereof, or to disturb public order.

Clause 112 of the Bill seeks to provide whoever causes bodily pain, disease or infirmity to any person is said to cause hurt.

Clause 113 of the Bill seeks to define voluntarily causing hurt and punishment thereof.

Clause 114 of the Bill seeks to provide that hurt namely, emasculation, permanent privation of the sight of either eye, permanent privation of the hearing of either ear privation of any member or joint, destruction or permanent impairing of the powers of any member or joint, permanent disfiguration of the head or face, fracture or dislocation of a bone or tooth, and any hurt which endangers life or which causes the sufferer to be during the space of fifteen days in severe bodily pain, or unable to follow his ordinary pursuits are grievous hurt.

Clause 115 of the Bill seeks to define voluntarily causing grievous hurt and punishment thereof.

Clause 116 of the Bill seeks to define voluntarily causing hurt or grievous hurt by dangerous weapons or means and punishment thereof.

Clause 117 of the Bill seeks to define voluntarily causing hurt or grievous hurt to extort property, or to constrain to an illegal to an act and punishment thereof.

Clause 118 of the Bill seeks to define voluntarily causing hurt or grievous hurt to extort confession, or to compel restoration of property and punishment thereof.

Clause 119 of the Bill seeks to define voluntarily causing hurt or grievous hurt to deter public servant from his duty and punishment thereof.

Clause 120 of the Bill seeks to define voluntarily causing hurt or grievous hurt on provocation and punishment thereof.

Clause 121 of the Bill seeks to define causing hurt by means of poison, etc., with intent to commit an offence and punishment thereof.

Clause 122 of the Bill seeks to define voluntarily causing grievous hurt by use of acid, etc., and punishment thereof.

Clause 123 of the Bill seeks to define act endangering life or personal safety of others and punishment thereof.

Clause 124 of the Bill seeks to define wrongful restraint and punishment thereof.

Clause 125 of the Bill seeks to define wrongful confinement and punishment thereof

.Clause 126 of the Bill seeks to define force.

Clause 127 of the Bill seeks to define criminal force.

Clause 128 of the Bill seeks to define assault.

Clause 129 of the Bill seeks to provide punishment for assault or criminal force otherwise than on grave provocation.

Clause 130 of the Bill seeks to provide punishment for assault or criminal force to deter public servant from discharge of his duty.

Clause 131 of the Bill seeks to provide punishment for assault or criminal force with intent to dishonour person, otherwise than on grave provocation.

Clause 132 of the Bill seeks to provide punishment assault or criminal force in attempt to commit theft of property carried by a person.

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wrongfully to confine a person.

Clause 133 of the Bill seeks to provide punishment assault or criminal force in attempt

Clause 134 of the Bill seeks to provide punishment assault or criminal force on grave provocation.

Clause 135 of the Bill seeks to define kidnapping and punishment thereof.

Clause 136 of the Bill seeks to provide that whoever by force compels, or by any deceitful means induces, any person to go from any place, is said to abduct that person.

Clause 137 of the Bill seeks to define kidnapping or maining a child for purposes of begging and punishment thereof.

Clause 138 of the Bill seeks to provide for kidnapping or abducting in order to murder or for ransom, etc., and punishment thereof.

Clause 139 of the Bill seeks to provide for importation of girl or boy from foreign country and punishment thereof.

Clause 140 of the Bill seeks to provide for wrongfully concealing or keeping in confinement, kidnapped or abducted person punishment thereof.

Clause 141 of the Bill seeks to provide for trafficking of person and punishment thereof.

Clause 142 of the Bill seeks to provide for exploitation of a trafficked person and punishment thereof.

Clause 143 of the Bill seeks to provide for habitual dealing in slaves and punishment thereof.

Clause 144 of the Bill seeks to provide for unlawful compulsory labour and punishment thereof.

Clause 145 of the Bill seeks to provide for waging, or attempting to wage war, or abetting waging of war, against the Government of India and punishment thereof.

Clause 146 of the Bill seeks to provide for conspiracy to commit offences punishable by section 145 and punishment thereof.

Clause 147 of the Bill seeks to provide for collecting arms, etc., with intention of waging war against the Government of India and punishment thereof.

Clause 148 of the Bill seeks to provide for concealing with intent to facilitate design to wage war and punishment thereof.

Clause 149 of the Bill seeks to provide for assaulting President, Governor, etc., with intent to compel or restrain the exercise of any lawful power and punishment thereof.

Clause 150 of the Bill seeks to provide for acts endangering sovereignty unity and integrity of India and punishment thereof.

Clause 151 of the Bill seeks to provide for waging war against Government of any foreign State at peace with the Government of India and punishment thereof.

Clause 152 of the Bill seeks to provide for committing depredation on territories of foreign State at peace with the Government of India and punishment thereof.

Clause 153 of the Bill seeks to provide for receiving property taken by war or depredation mentioned in sections 151 and 152 and punishment thereof.

Clause 154 of the Bill seeks to provide for public servant voluntarily allowing prisoner of state or war to escape and punishment thereof.

Clause 155 of the Bill seeks to provide for public servant negligently suffering such prisoner to escape and punishment thereof.

Clause 156 of the Bill seeks to provide for aiding escape of, rescuing or harbouring such prisoner and punishment thereof.

Clause 157 of the Bill seeks to provide for abetting mutiny, or attempting to seduce a soldier, sailor or airman from his duty and punishment thereof.

Clause 158 of the Bill seeks to provide for abetment of mutiny, if mutiny is committed in consequence thereof and punishment thereof.

Clause 159 of the Bill seeks to provide for abetment of assault by soldier, sailor or airman on his superior officer, when in execution of his office and punishment thereof.

Clause 160 of the Bill seeks to provide for abetment of such assault, if the assault committed and punishment thereof.

Clause 161 of the Bill seeks to provide for abetment of desertion of soldier, sailor or airman and punishment thereof.

Clause 162 of the Bill seeks to provide for harbouring deserter and punishment thereof.

Clause 163 of the Bill seeks to provide for deserter concealed on board merchant vessel through negligence of master and punishment thereof.

Clause 164 of the Bill seeks to provide for abetment of act of insubordination by soldier, sailor or airman and punishment thereof.

Clause 165 of the Bill seeks to provide that no person subject to the Army Act, 1950, the Indian Navy (Discipline) Act, 1934, the Air Force Act, 1950, shall be subject to punishment under the Bill for any of the offences defined under Chapter VIII.

Clause 166 of the Bill seeks to provide for wearing garb or carrying token used by soldier, sailor or airman and punishment thereof.

Clause 167 of the Bill seeks to define "candidate" and "electoral right".

Clause 168 of the Bill seeks to provide for bribery.

Clause 169 of the Bill seeks to provide for undue influence at elections.

Clause 170 of the Bill seeks to provide for personation at elections.

Clause 171 of the Bill seeks to provide punishment for bribery.

Clause 172 of the Bill seeks to provide punishment for undue influence or personation at an election.

Clause 173 of the Bill seeks to provide for false statement in connection with an election and punishment thereof.

Clause 174 of the Bill seeks to provide for illegal payments in connection with an election and punishment thereof.

Clause 175 of the Bill seeks to provide for failure to keep election account and punishment thereof.

Clause 176 of the Bill seeks to provide for counterfeiting coin, government stamps, currency-notes or bank-notes and punishment thereof.

Clause 177 of the Bill seeks to provide for using as genuine, forged or counterfeit coin, Government stamp, currency-notes or bank-notes and punishment thereof.

Clause 178 of the Bill seeks to provide for possession of forged or counterfeit coin, Government stamp, currency-notes or bank-notes and punishment thereof.

Clause 179 of the Bill seeks to provide for making or possessing instruments or materials for forging or counterfeiting coin, Government stamp, currency notes or bank-notes and punishment thereof.



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Clause 180 of the Bill seeks to provide for making or using documents resembling currency-notes or bank-notes and punishment thereof.

Clause 181 of the Bill seeks to provide for effacing writing from substance bearing Government stamp, or removing from document a stamp used for it, with intent to cause loss to Government and punishment thereof.

Clause 182 of the Bill seeks to provide for using Government stamp known to have been before used and punishment thereof.

Clause 183 of the Bill seeks to provide for erasure of mark denoting that stamp has been used and punishment thereof.

Clause 184 of the Bill seeks to provide for prohibition of fictitious stamps and punishment thereof.

Clause 185 of the Bill seeks to provide for person employed in mint causing coin to be of different weight or composition from that fixed by law and punishment thereof.

Clause 186 of the Bill seeks to provide for unlawfully taking coining instrument from mint and punishment thereof.

Clause 187 of the Bill seeks to provide for unlawful assembly and punishment thereof.

Clause 188 of the Bill seeks to provide for every member of unlawful assembly guilty of offence committed in prosecution of common object.

Clause 189 of the Bill seeks to provide for rioting and punishment thereof.

Clause 190 of the Bill seeks to provide for want only giving provocation with intent to cause riot- if rioting be committed; if not committed and punishment thereof.

Clause 191 of the Bill seeks to provide for liability of owner, occupier, etc., of land on which an unlawful assembly or riot takes place and punishment thereof.

Clause 192 of the Bill seeks to provide for affray and punishment thereof.

Clause 193 of the Bill seeks to provide for assaulting or obstructing public servant when suppressing riot, etc., and punishment thereof.

Clause 194 of the Bill seeks to provide for promoting enmity between different groups on ground of religion, race, place of birth, residence, language, etc., and doing acts prejudicial to maintenance of harmony and punishment thereof.

Clause 195 of the Bill seeks to provide for imputations, assertions prejudicial to national integration and punishment thereof.

Clause 196 of the Bill seeks to provide for public servant disobeying law, with intent to cause injury to any person and punishment thereof.

Clause 197 of the Bill seeks to provide for public servant disobeying direction under law and punishment thereof.

Clause 198 of the Bill seeks to provide for punishment for non-treatment of victim and punishment thereof.

Clause 199 of the Bill seeks to provide for public servant framing an incorrect document with intent to cause injury and punishment thereof.

Clause 200 of the Bill seeks to provide for public servant unlawfully engaging in trade and punishment thereof.

Clause 201 of the Bill seeks to provide for public servant unlawfully buying or bidding for property and punishment thereof.

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Clause 202 of the Bill seeks to provide for personating a public servant and punishment thereof.

Clause 203 of the Bill seeks to provide for wearing garb or carrying token used by public servant with fraudulent intent and punishment thereof.

Clause 204 of the Bill seeks to provide for absconding to avoid service of summons or other proceeding and punishment thereof.

Clause 205 of the Bill seeks to provide for preventing service of summons or other proceeding, or preventing publication thereof and punishment thereof

Clause 206 of the Bill seeks to provide for non-attendance in obedience to an order from public servant and punishment thereof.

Clause 207 of the Bill seeks to provide for non-appearance in response to a proclamation under section 84 of the Bharatiya Nagarik Suraksha Sanhita, 2023 and punishment thereof.

Clause 208 of the Bill seeks to provide for omission to produce document to public servant by person legally bound to produce it and punishment thereof.

Clause 209 of the Bill seeks to provide for omission to give notice or information to public servant by person legally bound to give it and punishment thereof.

Clause 210 of the Bill seeks to provide for furnishing false information and punishment thereof.

Clause 211 of the Bill seeks to provide for refusing oath or affirmation when duly required by public servant to make it and punishment thereof.

Clause 212 of the Bill seeks to provide for refusing to answer public servant authorised to question and punishment thereof.

Clause 213 of the Bill seeks to provide for refusing to sign statement and punishment thereof.

Clause 214 of the Bill seeks to provide for false statement on oath or affirmation to public servant or person authorised to administer an oath or affirmation and punishment thereof.

Clause 215 of the Bill seeks to provide for false information, with intent to cause public servant to use his lawful power to the injury of another person and punishment thereof.

Clause 216 of the Bill seeks to provide for resistance to the taking of property by the lawful authority of a public servant and punishment thereof.

Clause 217 of the Bill seeks to provide for obstructing sale of property offered for sale by authority of public servant and punishment thereof.

Clause 218 of the Bill seeks to provide for illegal purchase or bid for property offered for sale by authority of public servant and punishment thereof.

Clause 219 of the Bill seeks to provide for obstructing public servant in discharge of public functions and punishment thereof.

Clause 220 of the Bill seeks to provide for omission to assist public servant when bound by law to give assistance and punishment thereof.

Clause 221 of the Bill seeks to provide for disobedience to order duly promulgated by public servant and punishment thereof.

Clause 222 of the Bill seeks to provide for threat of injury to public servant and punishment thereof.

Clause 223 of the Bill seeks to provide for threat of injury to induce person to refrain from applying for protection to public servant and punishment thereof.



Clause 224 of the Bill seeks to provide for attempt to commit suicide to compel or restraint exercise of lawful power and punishment thereof.

Clause 225 of the Bill seeks to provide for giving false evidence.

Clause 226 of the Bill seeks to provide for fabricating false evidence.

Clause 227 of the Bill seeks to provide for punishment for false evidence.

Clause 228 of the Bill seeks to provide for giving or fabricating false evidence with intent to procure conviction of capital offence and punishment thereof.

Clause 229 of the Bill seeks to provide for giving or fabricating false evidence with intent to procure conviction of offence punishable with imprisonment for life or imprisonment and punishment thereof.

Clause 230 of the Bill seeks to provide for threatening any person to give false evidence and punishment thereof.

Clause 231 of the Bill seeks to provide for using evidence known to be false and punishment thereof.

Clause 232 of the Bill seeks to provide for issuing or signing false certificate and punishment thereof.

Clause 233 of the Bill seeks to provide for using as true a certificate known to be false and punishment thereof.

Clause 234 of the Bill seeks to provide for false statement made in declaration which is by law receivable as evidence and punishment thereof.

Clause 235 of the Bill seeks to provide for using as true such declaration knowing it to be false and punishment thereof.

Clause 236 of the Bill seeks to provide for causing disappearance of evidence of offence, or giving false information to screen offender and punishment thereof.

Clause 237 of the Bill seeks to provide for intentional omission to give information of offence by person bound to inform and punishment thereof.

Clause 238 of the Bill seeks to provide for giving false information respecting an offence committed and punishment thereof.

Clause 239 of the Bill seeks to provide for destruction of document to prevent its production as evidence and punishment thereof.

Clause 240 of the Bill seeks to provide for false personation for purpose of act or proceeding in suit or prosecution and punishment thereof.

Clause 241 of the Bill seeks to provide for fraudulent removal or concealment of property to prevent its seizure as forfeited or in execution and punishment thereof.

Clause 242 of the Bill seeks to provide for fraudulent claim to property to prevent its seizure as forfeited or in execution and punishment thereof.

Clause 243 of the Bill seeks to provide for fraudulently suffering decree for sum not due and punishment thereof.

Clause 244 of the Bill seeks to provide for dishonestly making false claim in Court and punishment thereof.

Clause 245 of the Bill seeks to provide for fraudulently obtaining decree for sum not due and punishment thereof.

Clause 246 of the Bill seeks to provide for false charge of offence made with intent to injure and punishment thereof.

Clause 247 of the Bill seeks to provide for harbouring offender and punishment thereof.

Clause 248 of the Bill seeks to provide for taking gift, etc., to screen an offender from punishment and punishment thereof.

Clause 249 of the Bill seeks to provide for offering gift or restoration of property in consideration of screening offender and punishment thereof.

Clause 250 of the Bill seeks to provide for taking gift to help to recover stolen property, etc., and punishment thereof.

Clause 251 of the Bill seeks to provide for harbouring offender who has escaped from custody or whose apprehension has been ordered and punishment thereof.

Clause 252 of the Bill seeks to provide for penalty for harbouring robbers or dacoits and punishment thereof.

Clause 253 of the Bill seeks to provide for public servant disobeying direction of law with intent to save person from punishment or property from forfeiture and punishment thereof.

Clause 254 of the Bill seeks to provide for public servant framing incorrect record or writing with intent to save person from punishment or property from forfeiture and punishment thereof.

Clause 255 of the Bill seeks to provide for public servant in judicial proceeding corruptly making report, etc., contrary to law and punishment thereof.

Clause 256 of the Bill seeks to provide for commitment for trial or confinement by person having authority who knows that he is acting contrary to law and punishment thereof.

Clause 257 of the Bill seeks to provide for intentional omission to apprehend on the part of public servant bound to apprehend and punishment thereof.

Clause 258 of the Bill seeks to provide for intentional omission to apprehend on the part of public servant bound to apprehend person under sentence or lawfully committed and punishment thereof.

Clause 259 of the Bill seeks to provide for escape from confinement or custody negligently suffered by public servant and punishment thereof.

Clause 260 of the Bill seeks to provide for resistance or obstruction by a person to his lawful apprehension and punishment thereof.

Clause 261 of the Bill seeks to provide for resistance or obstruction to lawful apprehension of another person and punishment thereof.

Clause 262 of the Bill seeks to provide for omission to apprehend, or sufferance of escape, on part of public servant, in cases not otherwise, provided for and punishment thereof.

Clause 263 of the Bill seeks to provide for resistance or obstruction to lawful apprehension or escape or rescue in cases not otherwise provided for and punishment thereof.

Clause 264 of the Bill seeks to provide for violation of condition of remission of punishment and punishment thereof.

Clause 265 of the Bill seeks to provide for intentional insult or interruption to public servant sitting in judicial proceeding and punishment thereof.

Clause 266 of the Bill seeks to provide for personation of an assessor and punishment thereof.

Clause 267 of the Bill seeks to provide for failure by person released on bail or bond to appear in court and punishment thereof.

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Clause 268 of the Bill seeks to provide for public nuisance.

Clause 269 of the Bill seeks to provide for negligent act likely to spread infection of disease dangerous to life and punishment thereof.

Clause 270 of the Bill seeks to provide for malignant act likely to spread infection of disease dangerous to life and punishment thereof.

Clause 271 of the Bill seeks to provide for disobedience to quarantine rule and punishment thereof.

Clause 272 of the Bill seeks to provide for adulteration of food or drink intended for sale and punishment thereof.

Clause 273 of the Bill seeks to provide for sale of noxious food or drink and punishment thereof.

Clause 274 of the Bill seeks to provide for adulteration of drugs and punishment thereof.

Clause 275 of the Bill seeks to provide for sale of adulterated drugs and punishment thereof.

Clause 276 of the Bill seeks to provide for sale of drug as a different drug or preparation and punishment thereof.

Clause 277 of the Bill seeks to provide for fouling water of public spring or reservoir and punishment thereof.

Clause 278 of the Bill seeks to provide for making atmosphere noxious to health and punishment thereof.

Clause 279 of the Bill seeks to provide for rash driving or riding on a public way and punishment thereof.

Clause 280 of the Bill seeks to provide for rash navigation of vessel and punishment thereof.

Clause 281 of the Bill seeks to provide for exhibition of false light, mark or buoy and punishment thereof.

Clause 282 of the Bill seeks to provide for conveying person by water for hire in unsafe or overloaded vessel and punishment thereof.

Clause 283 of the Bill seeks to provide for danger or obstruction in public way or line of navigation and punishment thereof.

Clause 284 of the Bill seeks to provide for negligent conduct with respect to poisonous substance and punishment thereof.

Clause 285 of the Bill seeks to provide for negligent conduct with respect to fire or combustible matter and punishment thereof.

Clause 286 of the Bill seeks to provide for negligent conduct with respect to explosive substance and punishment thereof.

Clause 287 of the Bill seeks to provide for negligent conduct with respect to machinery and punishment thereof.

Clause 288 of the Bill seeks to provide for negligent conduct with respect to pulling down, repairing or constructing buildings, etc., and punishment thereof.

Clause 289 of the Bill seeks to provide for negligent conduct with respect to animal and punishment thereof.

Clause 290 of the Bill seeks to provide punishment for public nuisance in cases not otherwise provided for.

Clause 291 of the Bill seeks to provide for continuance of nuisance after injunction to discontinue and punishment thereof.

Clause 292 of the Bill seeks to provide for sale, etc., of obscene books, etc., and punishment thereof.

Clause 293 of the Bill seeks to provide for sale, etc., of obscene objects to child and punishment thereof.

Clause 294 of the Bill seeks to provide for obscene acts and songs and punishment thereof.

Clause 295 of the Bill seeks to provide for keeping lottery office and punishment thereof.

Clause 296 of the Bill seeks to provide for injuring or defiling place of worship, with intent to insult the religion of any class and punishment thereof.

Clause 297 of the Bill seeks to provide for deliberate and malicious acts, intended to outrage religious feelings of any class by insulting its religion or religious beliefs and punishment thereof.

Clause 298 of the Bill seeks to provide for disturbing religious assembly and punishment thereof.

Clause 299 of the Bill seeks to provide for trespassing on burial places, etc., and punishment thereof.

Clause 300 of the Bill seeks to provide for uttering words, etc., with deliberate intent to wound religious feelings and punishment thereof.

Clause 301 of the Bill seeks to define the offence theft and punishment thereof.

Clause 302 of the Bill seeks to define the offence snatching and punishment thereof.

Clause 303 of the Bill seeks to provide for theft in a dwelling house, or means of transportation or place of worship, etc., and punishment thereof.

Clause 304 of the Bill seeks to provide for theft by clerk or servant of property in possession of master and punishment thereof.

Clause 305 of the Bill seeks to provide for theft after preparation made for causing death, hurt or restraint in order to the committing of theft and punishment thereof.

Clause 306 of the Bill seeks to define the offence extortion and punishment thereof.

Clause 307 of the Bill seeks to define the offence robbery and punishment thereof.

Clause 308 of the Bill seeks to define the offence dacoity and punishment thereof.

Clause 309 of the Bill seeks to provide for robbery, or dacoity, with attempt to cause death or grievous hurt and punishment thereof.

Clause 310 of the Bill seeks to provide for attempt to commit robbery or dacoity when armed with deadly weapon and punishment thereof.

Clause 311 of the Bill seeks to provide for punishment for belonging to gang of robbers, dacoits, etc.

Clause 312 of the Bill seeks to provide for dishonest misappropriation of property and punishment thereof.

Clause 313 of the Bill seeks to provide for dishonest misappropriation of property possessed by deceased person at the time of his death and punishment thereof.



Clause 314 of the Bill seeks to provide for criminal breach of trust under various circumstances and punishment thereof.

Clause 315 of the Bill seeks to define stolen property and punishment thereof if received under various circumstances.

Clause 316 of the Bill seeks to define cheating and punishment thereof.

Clause 317 of the Bill seeks to define cheating by personation and punishment thereof.

Clause 318 of the Bill seeks to provide for dishonest or fraudulent removal or concealment of property to prevent distribution among creditors and punishment thereof.

Clause 319 of the Bill seeks to provide for dishonestly or fraudulently preventing debt being available for creditors and punishment thereof.

Clause 320 of the Bill seeks to provide for dishonest or fraudulent execution of deed of transfer containing false statement of consideration and punishment thereof.

Clause 321 of the Bill seeks to provide for dishonest or fraudulent removal or concealment of property and punishment thereof.

Clause 322 of the Bill seeks to define mischief and punishment thereof.

Clause 323 of the Bill seeks to provide for mischief by killing or maiming animal and punishment thereof.

Clause 324 of the Bill seeks to provide for mischief by injury, inundation, fire or explosive substance, etc., and punishment thereof.

Clause 325 of the Bill seeks to provide for mischief with intent to destroy or make unsafe a rail, aircraft, decked vessel or one of twenty tons burden and punishment thereof.

Clause 326 of the Bill seeks to provide for punishment for intentionally running vessel aground or ashore with intent to commit theft, etc. and punishment thereof.

Clause 327 of the Bill seeks to provide for criminal trespass and house-trespass and punishment thereof.

Clause 328 of the Bill seeks to provide for house-trespass and house-breaking.

Clause 329 of the Bill seeks to provide for punishment for house-trespass or house breaking and punishment thereof.

Clause 330 of the Bill seeks to provide for house-trespass in order to commit offence and punishment thereof.

Clause 331 of the Bill seeks to provide for house-trespass after preparation for hurt, assault or wrongful restraint and punishment thereof.

Clause 332 of the Bill seeks to define dishonestly breaking open receptacle containing property.

Clause 333 of the Bill seeks to define making a false document.

Clause 334 of the Bill seeks to provide for forgery and punishment thereof.

Clause 335 of the Bill seeks to provide for forgery of record of Court or of public register, etc. and punishment thereof.

Clause 336 of the Bill seeks to provide for forgery of valuable security, will, etc., and punishment thereof.

Clause 337 of the Bill seeks to provide for having possession of document specified in section 335 or 336, knowing it to be forged and intending to use it as genuine and punishment thereof.

MULTING CONTROL

PART II-

Clause 339 of the Bill seeks to provide for making or possessing counterfeit seal, etc., with intent to commit forgery punishable under section 336 and punishment thereof.

Clause 340 of the Bill seeks to provide for counterfeiting device or mark used for authenticating documents described in section 336, or possessing counterfeit marked material and punishment thereof.

Clause 341 of the Bill seeks to provide for fraudulent cancellation, destruction, etc., of will, authority to adopt, or valuable security and punishment thereof.

Clause 342 of the Bill seeks to provide for falsification of accounts and punishment thereof.

Clause 343 of the Bill seeks to provide for property mark and punishment thereof.

Clause 344 of the Bill seeks to provide for tampering with property mark with intent to cause injury and punishment thereof.

Clause 345 of the Bill seeks to provide for counterfeiting a property mark and punishment thereof.

Clause 346 of the Bill seeks to provide for making or possession of any instrument for counterfeiting a property mark and punishment thereof.

Clause 347 of the Bill seeks to provide for selling goods marked with a counterfeit property mark and punishment thereof.

Clause 348 of the Bill seeks to provide for making a false mark upon any receptacle containing goods and punishment thereof.

Clause 349 of the Bill seeks to provide for criminal intimidation and punishment thereof.

Clause 350 of the Bill seeks to provide for intentional insult with intent to provoke breach of peace and punishment thereof.

Clause 351 of the Bill seeks to provide for statements conducing to public mischief and punishment thereof.

Clause 352 of the Bill seeks to provide for act caused by inducing person to believe that he will be rendered an object of the divine displeasure and punishment thereof.

Clause 353 of the Bill seeks to provide for misconduct in public by a drunken person and punishment thereof.

Clause 354 of the Bill seeks to define defamation and punishment thereof.

Clause 355 of the Bill seeks to provide for breach of contract to attend on and supply wants of helpless person and punishment thereof.

Clause 356 of the Bill seeks to provide for repeal and savings of the Indian Penal Code, 1860.

FINANCIAL MEMORANDUM

The Bharatiya Nyaya Sanhita, 2023, if enacted, is not likely to involve any expenditure, either recurring or non-recurring, from and out of the Consolidated Fund of India.