

vlk/kj.k
EXTRAORDINARY
Hkkx II—[k.M 3—mi&[k.M (i)
PART II—Section 3—Sub-section
(i)
izkf/dkj ls izdkf'kr
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la- 216] ubZ fnYyh] cq/okj] ekpZ 30] 2016@pS=k 10] 1938
No. 216] NEW DELHI, WEDNESDAY, MARCH 30, 2016/ CHAITRA 10, 1938

dkjksjsV dk;Z ea=ky;

vf/klwpuk

ubZ fnYyh] 30 ekpZ] 2016

lk-dk-fu- 364¹/₄v¹/₂.—dsanzh; ljdkj] daiuh vf/kfu;e] 1956 ¹/₄1956 dk 1¹/₂ dh /kkjk 210d vkSj /kkjk 211 dh mi/kkjk ¹/₄3x¹/₂ ds lkFk ifBr /kkjk 642 dh mi/kkjk ¹/₄1¹/₂ ds [kaM ¹/₄d¹/₂ n~okjk iznRr “kfDr;ksa dk iz;ksx djrs gq, vkSj ys[kk ekudksa ij jk’V^h; lykgdkj lfefr ds lkFk ijke”kZ djds daiuh ¹/₄ys[kk ekud¹/₂ fu;e] 2006 dk la”kks/ku djus ds fy, fuEufyf[kr fu;e cukrh gS] vFkkZr%& 1-

Lkaf{kIr uke vkSj izkjaHk-& ¹/₄1¹/₂ bu fu;eksa dk laf{kIr uke daiuh ¹/₄ys[kk ekud¹/₂ la”kks/ku fu;e] 2016 gSA ¹/₄2¹/₂;s fu;e jkti= esa izdk”ku dh rkjh[k dks izo`Rr gksaxsA 2-daiuh ¹/₄ys[kk ekud¹/₂ fu;e] 2006 ¹/₄ftls ;gka bls i”pkr~ ewy fu;e dgk x;k gS¹/₂ ds fu;e 2 esa]&

¹/₄i¹/₂ [kaM ¹/₄d¹/₂ vkSj [kaM ¹/₄[k¹/₂ ds LFkku ij fuEufyf[kr [kaM j[ks tk,axs] vFkkZr%& ¹/₄d¹/₂ ^ys[kk ekud^ bu fu;eksa ds fu;e 3 esa ;FkkfufnZ’V ys[kk ds ekud ;k mldh dksbZ ;qfDrdk vfHkizsr gSA ¹/₄[k¹/₂ ^vf/kfu;e^ ls daiuh vf/kfu;e] 1956 ¹/₄1956 dk 1¹/₂ ;k daiuh vf/kfu;e] 2013 ¹/₄2013 dk 18¹/₂] tSlk Hkh ekeyk gks] vfHkizsr gS(^

¹/₄ii¹/₂ [kaM ¹/₄?k¹/₂ vkSj [kaM ¹/₄M+¹/₂ ds LFkku ij fuEufyf[kr [kaM j[ks tk,axs] vFkkZr%& ¹/₄?k¹/₂ ^foRrh; fooj.k^ ls daiuh vf/kfu;e] 2013 dh /kkjk 2 dh mi/kkjk ¹/₄40¹/₂ esa ;FkkifjHkkf’kr foRrh; fooj.k vfHkizsr gS(¹/₄M+¹/₂ ^mn~;e^ ls daiuh vf/kfu;e] 2013 dh /kkjk 2 dh mi/kkjk ¹/₄20¹/₂ esa ;FkkifjHkkf’kr ;k daiuh vf/kfu;e] 1956 dh /kkjk 3 esa ;FkkifjHkkf’kr] tSlk Hkh ekeyk gks] ^daiuh^ vfHkizsr gS(A 1555GI/2016 (1)

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

3- ewy fu;e ds 4 ds mifu;e ¹/₄2¹/₂ esa ^lkekU; iz;ksu^ “kCnksa dk yksi fd;k tk,xkA

4- ewy fu;e ds vuqyXud esa iSjkxzkQ 4 ds i”pkr~ mi”kh’kZ ^d- lkekU; vuqns”k^ ds varxZr ^vs[kk ekud^ “kh’kZ ds v/khu vuqyXud esa fuEufyf[kr iSjkxzkQ var%LFkfkir fd;k tk,xk] vFkkZr%&

5- ^vuqlwph VI ^vFkok ^daiuh vf/kfu;e] 1956^ ds izfrfunsZ”k lHkh ifjorZuksa lfgr Øe”k% ^vuqlwph III^ vFkok

^daiuh vf/kfu;e] 2013^ ds izfr gSA

5-ewy fu;e ds ^vuqyXud^ esa ^ys[kk ekud^ “kh’kZ ds v/khu ^ys[kk ekud ¹/₄,1¹/₂ 2^ ds LFkku ij fuEufyf[kr

ys[kk ekud j[ks tk,axs] vFkkZr%&

“ys[kk ekud 2

lwphc) lkeku dk ewY;kadu

¹/₄bl ys[kk ekud esa dqN eksVs frjNs Vkbi vkSj dqN lhëks VkbZi esa O;ofLFkr iSjk lfEefyr gS] ftudk leku izkfëdkdj gSA eksVs frjNs Vkbi esa fn;s x, iSjk eq[; fl)kar minf’kZr djrs gSaA bl

ys[kk ekud dks vfèklwpuk ds izfr mikcaèk ds Hkkx d esa vrafoZ"V lkèkkj.k vuqns'kksa ds lanHkZ esa i<+k tkuk pkfg;sA½

mís';

lwphc) lkeku ds ys[kk esa eq[; eqík ml ewY; dk fuèkkZj.k gS] ftl ij lwphc) lkeku dks lacafèkr jktLoksa dks vfHkKkr djus rd foÙkh; fooj.kksa esa yk;k tkrk gSA ;g ekud ,sls ewY; ds fuèkkZj.k lfgr lwphc) lkeku dh ykxr rFkk 'kq) olwyuh; ewY; rd mlds fdllh Hkh viys[ku ds fuèkkZj.k dk o.kZu djrk gSA

dk;Z{ks=

1. ;g ekud fuEufyf[kr ls fHkUu lwphc) lkeku ds ys[kkvksa ds lacaèk esa ykxw fd;k tkuk pkfg;s %

¼d½ izR; {k :i ls lacafèkr lsok lafonkvksa lfgr fuekZ.k Bsdksa ds vèkhu mRiUu izxfr'khy dk;Z ¼ys[kk ekud 7 fuekZ.k Bsds nsa[ksa½A

¼[k½ lsok iznkrkvksa ds dkjckj ds lkekU; vuqØe esa mRiUu gks jgk izxfr'khy dk;Z (

¼x½ dkjckj&LVkWd ds :i esa èkkfjr 'ks;j] fMcaspj rFkk vU; foÙkh; fy[kr (vkSj

¼?k½ mRiknd ds i'kqèku] Ñf'k vkSj ou mRiknksa rFkk [kfut rsyksa] v;Ldksa vkSj

xSlksa dk lwphc) lkeku ml lhek rd] ftl rd os mu m|ksxksa esa lqLFkkfir O;ogkjksa ds vuqlkj 'kq) olwyuh; ewY; ij ekih tkrh gSA

2. iSjk 1¼?k½ esa fufnZ"V lwphc) lkeku dks mRiknu ds dfri; izdeksa ij 'kq) olwyuh; ewY; ij ekik tkrk gSA mnkgj.k ds fy,] ;g rc gksrk gS tc Ñf'k Qlysa dkVh tk pqdh gksa ;k [kfut rsy] v;Ld vkSj xSlksa fudkyh tk pqdh gksa vkSj fdllh vfxze lafonk ;k ljdkjh xkjaVh ds vèkhu fcØh lqfufpr gks ;k tc ,d letkrh; cktkj fo|eku gksrk gS vkSj fcØh dh vlQyrk dk tksf[ke ux.; gksrk gSA bu lwphc) lkeku dks bl ekud ds dk;Z{ks= ls vioftZr fd;k x;k gSA

ifjHkk"kk;

3. fuEufyf[kr 'kCn bl ekud esa fofufnZ"V vFkks± esa iz;qDr fd;s x, gSa %

3-1 lwphc) lkeku fuEufyf[kr vkfLr;kj gSa %

¼d½ dkjckj ds lkekU; vuqØe esa fcØh ds fy, èkkfjr (

'Hkkx IIµ[k.M 3(i)"

Hkkjr dk jkti=k % vlK/kj.k

3

¼[k½ ,slh fcØh ds fy, mRiknu dh izfØ;k esa (;k

¼x½ mRiknu izfØ;k esa ;k lsok,a iznku djus esa miHkksx fd, tkus ds fy, lkefxz;ksa ;k :i esa (

- 3-2 'kq) olwyuh; ewY; ,d dkjckj ds lkekU; vuqØe esa vuqekfur foØ; dher gS ftlesa ls dk;Z iwjk gksus dh vuqekfur ykxr rFkk foØ; djus gsrq vko';d vuqekfur ykxr dks ?kVk;k gksrk gSA

4. lwphc) lkeku esa iqu% foØ; ds fy, Ø; fd;k x;k vkSj j[kk x;k eky lfEefyr gksrk gS] mnkgj.k ds fy,] fdllh QqVdj foØsrk }kjk iqu% foØ; ds fy, Ø; dh xbZ vkSj j[kh xbZ i.;&oLrq,i] iqu% foØ; ds fy, j[kk x;k dEI;wVj lk¶Vos;j ;k iqu% foØ; ds fy, j[kh xbZ Hkwfe ;k vU; lEifÙkA lwphc) lkeku esa miØe }kjk mRikfnr rS;kj oLrq,i ;k mRikfnr fd;k tk jgk izxfr'khy dk;Z vkSj mRiknu izfØ;k esa iz;ksx ds fy, izrhf[kr lkefxz;kj] vuqj {k.k vkiwfrZ;ka] miHkksX; vkSj QqVdj vkStkj Hkh lfEefyr gSaA lwphc) lkeku esa os Lisvj ikVZ] lfoZl midj.k vkSj vfrfjDr midj.k lfEefyr ugha gSa tks ys[kk ekud 10]laifYk] la;a= vkSj miLdj esa nh xbZ laifYk] la;a= vkSj miLdjdh ifjHkk"kk dks iwjk djrs gSaA bl izdkj dh enksa dk ys[kk] ys[kk ekud 10] laifYk] la;a= vkSj miLdj ds vuqlj.k esa gh fd;k tkrk gSA

lwphc) lkeku dk ekiu

5. lwphc) lkeku dks ykxr vkSj 'kq) olwyuh; ewY; esa ls de ij ewY;kafdr fd;k tkuk pkfg;A

lwphc) lkeku dh ykxr

6. lwphc) lkeku dh ykxr esa] lHkh Ø; ykxrksa] laifjorZu ykxrksa] rFkk lwphc) lkeku dks mudh orZeku fLFkfr rFkk n'kk esa ykus esa yxh lHkh ykxrksa dks 'kkfey fd;k tkuk pkfg;sa Ø; dh ykxrsa

7.Ø; dh ykxrksa esa 'kqYdksa vkSj djkSa ¼muls fHkUu tks m|e }kjk dj vfèkdkfj;ksa ls ckn esa olwyuh; gSa½] vkarfjd HkkMs+ vkSj vtZu ls izR; {kr% lEcafèkr vU; O;; lfgr Ø; ewY; 'kkfey gksrk gSA O;kikj cês] fjesV]'kqYd okifl;k; vkSj ,slh gh vU; ensa] Ø; dh ykxrksa ds fuèkkZj.k esa ?kVk nh tkrh gSaA

laifjorZu dh ykxrsa

8. lwphc) lkeku ds laifjorZu dh ykxrksa esa mRiknu bdkb;ksa ls izR; {kr% lEcfUèkr ykxrsa] tSlS fd izR; {k Je] 'kkfey gksrh gSaA blesa mu vfrfjDr fLFkj vkSj ifjorZu'khy mRiknu mifjO;;ksa dk ,d O;ofLFkr vkcaVu Hkh 'kkfey gksrk gS] tks lkexzh dks rS;kj eky esa ifjorhZr djus esa mixr gksrs gSA fLFkj mRiknu mifjO;; os mRiknu dh vizR; {k ykxrsa gSa] tks mRiknu dh ek=k dh ijokg u djrs gq, lkis {kr% fLFkj cuh jgrh gSa] tSlS fd dkj[kkuk Hkouksa dk vo {k;k vkSj vuqj {k.k rFkk dkj[kkuk izca/ku vkSj iz"kklu dk [kpZ A ifjorZu"kh mRiknu mifjO;;] mRiknu dh os vizR; {k ykxrsa gSa] tks mRiknu dh ek=k ls izR; {kr% ;k yxHkx izR; {kr% ifjOfrr gksrh gS] tSlS fd vizR; {k lkefxz;k; vkSj vizR; {k Je A

9. laifjorZu dh ykxrksa esa fLFkj mRiknu mifjO;;ksa dks lfEefyr djus ds iz;kstu ds fy, mudk vkcaVu mRiknu lqfoèkkvksa dh lkekU; {kerk ij vkèkkfjr gksrk gSA lkekU; {kerk lqfu;ksftr j[kj[kko ds ifj.kke Lo:i mRiknu {kerk dh gkfu ij è;ku nsrs gq,] lkekU; ifjLFkfr;ksa ds vUrxZr dqN vofèk;ksa ;k ekslekSa esa vkSlr rkSj ij izkIr djus ds fy, izR;kf'kr mRiknu gSA mRiknu ds okLrfod Lrj dk Hkh iz;ksx fd;k tk ldrk gS] ;fn ;g lkekU; {kerk dk vuqeku yxkrh gSA mRiknu dh izR;sd bdkbZ dks vkcafVr fLFkj mRiknu mifjO;;ksa dh jde] de mRiknu ;k viz;qDr la;= ds ifj.kke Lo:i ugha c<+rhA vukacfVr mifjO;;] ml vofèk esa] tc os mixr fd;s tkrs gSa O;; ds :i esa vfHkKkr fd, tkrs gSaA vlkekU; rkSj ij vfèkd mRiknu dh vofèk;ksa esa] mRiknu dh izR;sd bdkbZ dks vkcafVr fLFkj mRiknu mifjO;;ksa dh jde ?kVrh gS] ftlls lwphc) lkeku ykxr ls Åij ugha ekik tkrkA ifjorZu'khy mRiknu mifjO;;] mRiknu lqfoèkkvksa ds okLrfod iz;ksx ds vkèkkj ij mRiknu dh izR;sd bdkbZ dks lkSais tkrs gSaA

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[PART II—SEC. 3(1)]

10. fdlh mRiknu izfØ;k dk ifj.kke ,d lkFk mRikfnr fd;s tk jgs ,d ls vfèkd mRikn Hkh gks ldrs gSaA ds fy,] ;g og fLFkfr gS] tc la;qDr mRikn mRikfnr fd, tkrs gSa ;k tc ,d eq[; mRikn vkSj ,d mi&mRikn gksrk gSA tc izR;sd mRikn ds laifjorZu dh ykxrsa i'Fkd :i ls vfHkKs; ugha gksrh gSa rks mUgSa mRiknksa ds chp rdZ'khy vkSj lrr~ vkèkkj ij vkcafVr fd;k tkrk gSA mnkgj.k ds fy,] ;g vkcaVu izR;sd mRikn ds lkis {k fcØh ewY; ij] mRiknu izfØ;k ds izØe ij tc mRikn i'Fkdr% vfHkKs; gks tkrk gS ;k fQj mRikn ds iwjs gksus ij] vkèkkfjr gks ldrk gSA vfèkdrj mi&mRiknksa ds lkFk gh LØsi ;k vof'k"V lkefxz;k; mudh izÑfr ls ux.; gksrh gSaA tc ,slk ekeyk gks rks mUgSa izk;% 'kq) olwyuh; ewY; ij ekik tkrk gS vkSj ;g ewY; eq[; mRikn dh ykxr ls ?kVk;k tkrk gSA ifj.kkeLo:i] eq[; mRikn dh dSfjax jde mldh ykxr ls lkjoku :i ls fHkUu ugha gksrh gSA

vU; ykxrsa

11. vU; ykxrsa lwphc) lkeku dh ykxr esa dsoy ml lhek rd 'kkfey dh tkrh gSa ftl rd os lwphc) lkeku dks mudh orZeku vofLFkfr vkSj fLFkfr esa ykus ds fy, mixr dh tkrh gSA mnkgj.k ds fy,] lwphc) lkeku dh ykxr esa] mRiknu mifjO;;ksa ds vfrfjDr vU; mifjO;;ksa dks ;k fof'k"V xzkgdksa ds fy, mRiknksa dks fMtkbu djus dh ykxrsa 'kkfey djuk mfpr gks ldrk gSA

12. izk;% C;kt rFkk vU; mèkkj ykxrksa dks lwphc) lkeku dks mudh orZeku vofLFkfr vkSj fLFkfr rd ykus ls lEcfUèkr ugha ekik tkrk gS vkSjblhfy,] lkekU;r% mUgSa lwphc) lkeku dh ykxr esa 'kkfey ugha fd;k tkrk gSA

lwphc) lkeku dh ykxr ls viotZu

13. iSjk 6 ds vuqlkj] lwphc) lkeku dh ykxr dk fuèkkZj.k djus esa dqN ykxrksa dks NksM+ nsuk vkSj ml vofèk esa] tc os mixr fd, tkrs gSa mUgSa O;; ds :i esa vfHkKkr djuk mfpr gSA ,slh ykxrksa ds mnkgj.k fuEufyf[kr gSa %

$\frac{1}{4}d\frac{1}{2}$ vofk"V lkefxz;ksa] Je ;k vU; mRiknu ykxrksa dh vlkekU; jdesa (

$\frac{1}{4}[k\frac{1}{2}$ HkaMkj.k ykxrsa tc rd fd ;s ykxrsa vkxkeh mRiknu izØe ds iwoZ mRiknu izfØ;k esa vko';d ugha gSa (

$\frac{1}{4}x\frac{1}{2}$ iz'kklfud mifjO;;] tks lwphc) lkeku dks mudh orZeku vofLFkfr vkSj fLFkfr esa ykus esa ;ksxnku ugha nsrs(vkSj

$\frac{1}{4}k\frac{1}{2}$ foØ; vkSj forj.k ykxrsaA

ykxr lw=

14. ,slh enksa dh] tks lkekU; :i ls vUrjifjorZuh; ugha gS vkSj fofk"V ifj;kstuvksa ds fy, mRikfnr vkSj vyx fd, x, eky ;k lsokvksa ds lwphc) lkeku dh ykxr dks] mudh i`Fkd ykxrksa dh fofufnZ"V igpku }kjk fu;r gksuk pkfg;s A

15. ykxr dh fofufnZ"V igpku ls ;g vfHkizsr gS fd lwphc) lkeku dh igpku dh xbZ enksa ds fy, fofufnZ"V ykxrsa vfHkfufpr dh xbZ gSA ;g mu enksa ds fy, mfpr izfriknu gS tks bl ckr dh ijokg fd, fcuk fdpks os [kjnh ;k mRikfnr dh xbZ gSa ;k ugha] fofk"V ifj;kstuk ds fy, vyx dh tkrh gSA rFkkfi] tc lwphc) lkeku dh ,sls enksa dh la;k vfèkd gksrh gS] tks vkerkSj ij vUrjifjorZuh; gSa rks ykxrksa dh fofufnZ"V igpku vuq;qDr gS] D;ksafd ,slh ifjLFkfr;ksa esa dksbZ miØe lwphc) lkeku esa jgus okyh 'ks"k enksa dks vfHkfufpr djus dh fofk"V i)fr dk pquko djds] vofèk ds 'kq) ykHk ;k gkfu ij iwoZfuèkkZfjr izHkkoksa dks izkIr dj ldrk gSA

16. iSjk 14 ls lacafèkr lwphc) lkeku lsfHkUu lwphc) lkeku dh ykxr dk fuèkkZj.k igys vkuk] igys tkuk ;k Hkkfjr vkSlr ykxr lw= dk iz;ksx djrgq, fd;k tkuk pkfg;sA iz;qDr lw= dks lwphc) lkeku dksmudsorZeku vofLFkfr vkSj fLFkfr esaykusesa mixr dh xbZykxr ds yxHkx ;FkklaHko mfpr lkn`; dk izn'kZu djuk pkfg;sA

17. lwphc) lkeku dh ykxr dk fuèkkZj.k djus ds fy,] mu lwphc) lkeku ds vfrfjDr ftuds fy, i`Fkd ykxrksa dh fofk"V igpku mfpr gS] dbZ izdkj ds ykxr lw=ksa dk iz;ksx fd;k tkrk gSA lwphc) lkeku dh fdllh en dh ykxr ds fuèkkZj.k esa iz;qä lw=ksa dk p;u enksa dks mudh orZeku vofLFkfr vkSj fLFkfr esa ykus esa mixr ykxr ds yxHkx ;FkklaHko mfpr lkn`rk iznku djus dh n`f"V ls djus dh vko';drk gksrh gSA ^igys&vkuk] igys&tkuk* lw= ekurk gS fd lwphc) lkeku dh os ensa tks igys [kjnh ;k mRikfnr dh xbZ Fkh mudk miHkksx igys fd;k tkrk gS ;k os igys csph tkrh gSa] vkSj ifj.kke&Lo:i vofèk ds var esa lwphc) lkeku esa 'ks"k jg tkus okyh ensa os

'Hkkx llµ[k.M 3(i)"

Hkkjr dk jkt=k % vlk/kj.k

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gksrh gSa tks vHkh gky gh esa [kjnh ;k mRikfnr dh xbZ gSA Hkkfjr vkSlr ykxr lw= ds varxZr izR;sd en dh ykxr dk fuèkkZj.k vofèk dh 'kq;vkr ij leku enksa dh ykxrksa vkSj vofèk ds nkSjku [kjnh xbZ ;k mRikfnr leku enksa dh ykxr ds Hkkfjr vkSlr ls fd;k tkrk gSA vkSlr dh x.kuk] m|e dh ifjLFkfr;ksa ij fuHkZjdjrs gq,] vkofèkd vkèkkj ij ;k izR;sd vfrfjDr yknku $\frac{1}{4}f$ kiesaV $\frac{1}{2}$ izkIr fd;s tkus ds le; dh tk ldrh gSA

ykxr ds eki gsrq rduhds

18. ;fn ifj.kke okLrfod ykxr ds lfUudV gSa rks lwphc) lkeku dh ykxr ds eki dh dqN rduhdksa] tSlS fd ekud ykxr i)fr dk ;k QqVdj i)fr dk iz;ksx lqfoèkk ds fy, fd;k tk ldrk gSaA ekud ykxrsa] lkefxz;ksa vkSj iwfrZ;ksa ds miHkksx] Je] n{krk rFkk {kerk mi;ksx ds lkekU; Lrjksa dks è;ku esa j[krh gSA mudk fu;fer :i ls iqufoZyksdu vkSj ;fn vko';d gks rks fo|eku fLFkfr;ksa dks è;ku esa j[krs gq, iqujh{k.k fd;k tkrk gSA

19. QqVdj i)fr dk izk;% QqVdj O;kikj esa cM+h la;k esa rhoz xfr ds cny jgh mu enksa ds lwphc) lkeku dks ekus ds fy, iz;ksx fd;k tkrk gS] ftudk ykHk varj leku gks vkSj ftuds fy, vU;

ykxr i)fr;ksa dk iz;ksx djuk vO;ogkfjd gSA lwphe) lkeku dh ykxr] lwphe) lkeku ds fcØh ewY; ls mfr ldy ykHk&varj ds izfr'kr dks ?kVk dj fuèkkZfjr fd;k tkrk gSA iz;qDr izfr'kr ml lwphe) lkeku dks è;ku esa j[krk gS] tks mldh okLrfod fcØh dher ls uhps yk;k tk pqdk gSaA izR;sd QqVdj dk;kZy; ds fy, izk;% ,d vkSlr izfr'kr dk iz;ksx fd;k tkrk gSA

'kq) olwyuh; ewY;

20. lwphe) lkeku dh ykxr] olwyuh; ugha gks ldrh] ;fn og lwphe) lkeku u"V gks tk,i] ;k os iw.kZr% ;k va'kr% vizpfyr gks tk,a] ;k ;fn mudh fcØh dhera fxj xbZ gksaA ;fn dk;Ziw.kZ gksus dh vuqekfur ykxrsa ;k fcØh ds fy, vko';d vuqekfur ykxrsas c<+ xbZ gksa rks Hkh lwphe) lkeku dh ykxrsas olwyuh; ugha gks ldrh gSaA lwphe) lkeku dh ykxr dks 'kq) olwyuh; ewY; rd vifyf[kr djus dh dk;Ziz.kkyh bl fopkj ls laxrgS fd vkfLr;ksa dks mudh fcØh ;k iz;ksx ls izkIr gksus okyh visf{kr jdeksa ls vfèkd jde ij ugha fy;k tkuk pkfg,A

21. lwphe) lkeku dks lkekU;rk% 'kq) olwyuh; ewY; rd en&nj&en vkèkkj ij vifyf[kr fd;k tkrk gSA rFkkfi dqN ifjLFkfr;ksa esa] leku vkSj lEcafèkr enksa dks lewgc) djuk mi;qDr gks ldrk gSA ;g leku mRiknu js[kk ls lacafèkr lwphe) lkeku dh mu enksa dks ekeyk gS] ftuds mís'; ;k vfUre mi;ksx leku gS vkSj tks leku HkkSxksfyd {ks= esa mRikfnr vkSj foif.kr dh tkrh gS vkSj ftUgsa ml mRiknu js[kk esa vU; enksa ls O;ogkfjd :i ls i'Fkdr% ewY;kafdr ugh fd;k tk ldrk gSA lwphe) lkeku ds oxhZdj.k ds vkèkkj ij lwphe) lkeku dks vifyf[kr djuk mi;qDr ugha gS] mnkgj.k ds fy,] rS;kj eky ;k fof"V dkjckj [kaM esa lHkh lwphe) lkekuA

22. 'kq) olwyuh; ewY; ds vuqeku] lwphe) lkeku }kjk visf{kr ewY; ds fo"k; esa yxk, x, vuqekuksa ds le; miyCèk vR;fèkd fo'oluh; lk{; ij vkèkkfjr gksrs gSaA ;g vuqeku rquyui= dh rkjh[k ds ckn ?kVus okyh ?kVukvksa ls izR;{kr% lacfèkr dher ;k ykxr ds ifjorZuksa ij ml lhek rd fopkj djrs gSa] ftl rd ,slh ?kVuk,; rquyui= dh rkjh[k dks fo'leku fLFkfr;ksa dh iqf"V drrh gSaA

23. 'kq) olwyuh; ewY; ds vuqeku lwphe) lkeku dks èkkfjr djus ds iz;kstu ij Hkh fopkj djrs gSaA mnkgj.k ds fy, iq"V foØ; ;k lsok lafonk dks iwjk djus ds fy, èkkfjr lwphe) lkeku dh ek=k dk 'kq) olwyuh; ewY;] lafonk dherksa ij vkèkkfjr gksrk gSA ;fn foØ; lafonk j[ks x, lwphe) lkeku dh ek=k ls de ds fy, gS rks vfrfjDr lwphe) lkeku dk 'kq) olwyuh; ewY; lkekU; foØ; ewY;ksa ij vkèkkfjr gksrk gSA èkkfjr lwphe) lkeku dh ek=kvksa ls vfèkd ds fy, iq"V foØ; lafonkvksa ij vkdfLed gkf;ksa vkSj iq"V Ø; lafonkvksa ds lacaèk esa vkdfLed gkf;ksa dk ys[kk ekud 4 vkdfLedrk,; rFkk rquyui= dh rkjh[k ds i'pkr~ gksusokyh ?kVuk,;] esa fu:fir fl)karksa ds vuqlkj izfriknu fd;k tkrk gSA

24. lwphe) lkeku ds mRiknu esa iz;ksx gsrq j[kh xbZ lkefxz;k; vkSj vU; iwfrZ;ksa dks ykxr ls uhps vifyf[kr ugha fd;k tkrk gS] ;fn rS;kj mRikn ftlesa os lfEefyr gksaxs] ykxr ij ;k ykxr ls Åij foØ; fd;s tkus ds fy, visf{kr gSaA rFkkfi] tc lkefxz;ksa dh dher esa deh gks jgh gksa vkSj ;g vuqeku yxk;k tkrk gS fd rS;kj mRiknksa dh ykxr 'kq) olwyuh; ewY; ls vfèkd gksxh] rks lkefxz;k; 'kq) olwyuh; ewY; rd vifyf[kr dh tkrh gSaA ,slh ifjLFkfr;ksa esa lkefxz;ksa dh izfrLFkknr ykxr] mudh olwyuh; ewY; dk loksZÙke miyCèk eki gks ldrk gSA

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25. 'kq) olwyuh; ewy dk fuèkkZj.k izR;sd rquyui= dh rkjh[k dks fd;k tkrk gSA izdVu

26. foÙkh; fooj.kksa esa fuEufyf[kr izdV fd;k tkuk pkfg;s %

$\frac{1}{4}d\frac{1}{2}$ iz;qDr ykxr lw= lfgr lwphe) lkeku ds ekus esa viukbZ xbZ ys[kk uhfr;ka(vkSj

$\frac{1}{4}[k\frac{1}{2}$ lwphe) lkeku dh dqy dSfjax jde vkSj mje ds fy, mldk mi;qDr oxhZdj.kA

27. lwphe) lkeku ds fHkUu oxhZdj.k esa èkkfjr lwphe) lkeku dh dSfjax jdeksa ds vkSj bu vkfLr;ksa esa ifjorZu dh lhek ls lEcafèkr tkudkj foÙkh; fooj.kksa ds mi;ksxdÙkkZvksa ds fy, mi;ksxh gksrh gSaA lwphe) lkeku ds lkekU; oxhZdj.k.ksa fuEufyf[kr lfEefyr gS%

$\frac{1}{4}d\frac{1}{2}$ dPpk eky vkSj ?kVd
 $\frac{1}{4}[k\frac{1}{2}$ fuekZ.k ;k mRiknuk/khu oLrq,a $\frac{1}{4}izxfr$ ”khy
 dk;Z $\frac{1}{2}$
 $\frac{1}{4}x\frac{1}{2}$ rS;kj oLrq,a
 $\frac{1}{4}?k\frac{1}{2}$ O;kikj esa LVkWd $\frac{1}{4}O$;kikj ds fy,
 vf/kxzghr oLrqvksa ds laca/k esa $\frac{1}{2}$ $\frac{1}{4}M$ + $\frac{1}{2}$
 LVksj o Lisvj ikVZ
 $\frac{1}{4}p\frac{1}{2}$ QqVdj vkStkj
 $\frac{1}{4}N\frac{1}{2}$ vU; $\frac{1}{4}izd$ fr Li’V djsa $\frac{1}{2}A$ ”

6g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ “kh’kZ ds v/khu ^^ys[kk ekud
 $\frac{1}{4},\frac{1}{2}$ 4^^ ds LFkku ij

fuEufyf[kr ys[kk ekud j[ks tk,;xs] vFkkZr~ %&

^^ys[kk ekud 4*
 vkdfLedrk,; rFkk rgyui= dh
 rkjh[k ds i'pkr~ gksus okyh
 ?kVuk,;

$\frac{1}{4}bl$ ys[kk ekud esa dqN eksVs frjNs Vkbj vkSj dqN lhëks VkbZi esa O;ofLFkr iSjk lfEefyr gS]
 ftudk leku izkfëdkj gSA eksVs frjNs Vkbj esa fn;s x, iSjk eq[; fl)kar minf'kZr djrs gSaA bl
 ys[kk ekud dks vfëklwpuk ds izfr mikcaëk ds Hkkx d esa vrafoZ"V lkëkkj.k vuqns'kksa ds
 lanHkZ esa i<+k tkuk pkfg;sA $\frac{1}{2}$

izLrkouk

1- ;g ekud foÜkh; fooj.k esa fuEufyf[kr enksa ds izfriknu ls lacafëkr gSa %

$\frac{1}{4}d\frac{1}{2}$ vkdfLedrk,;(vkSj

$\frac{1}{4}[k\frac{1}{2}$ rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,;A

2- fuEufyf[kr fo"kk;] ftudk ifj.kke vkdfLedrk,; gks ldrk gS] mudks ykxw fo'ks"k fopkjksa dks
 è;ku esa j[k dj] bl ekud ds dk;Z {ks= ls vifoZr fd, x, gSa %

$\frac{1}{4}d\frac{1}{2}$ thou chek rFkk lkëkkj.k chek m|eksa }kjk tkjh dh xbZ ikfyfl;ksa ds dkj.k mRiUu mudk
 nkf;Ro (

$\frac{1}{4}[k\frac{1}{2}$ Isokfuof'Ük izlqfoëkk ;kstuvksa ds vèkhu ckè;rk,a (vkSj

$\frac{1}{4}x\frac{1}{2}$ nh?kZdkyhu ië&lafonkvksa ls mn~Hkwr gksus okyh izfre)rk,aA

*bl ekud ds lHkh iSjk] tks vkdfLedrvksa ls lacafëkr gS] dsoy ml lhek rd ykxw gksrs gSa] tgg; rd
 os dsUnzh; ljdkj

}kjk fofgr ys[kk ekudksa ds vUrxZr ugha vkrs gSa] mnkgj.k ds fy,] foÜkh; vkfLr;ksa ds ál] tSls
 fd izkI; dk ál

$\frac{1}{4}lkekU;r\%$ Mwcar vkSj 'kadmLin _ .k ds micUëk :i esa Kkr gS $\frac{1}{2}$ bl ekud }kjk 'kkflr gksrs gSaA
 'Hkkx l|µ[k.M 3(i)" Hkkjr dk jkt=k % vIk/kj.k

ifjHkk"kk,;

3- fuEufyf[kr 'kCnksa dks fofufnZ"V vFkks± esa bl ekud esa iz;ksx fd;k x;k gS %

3-1- vkdfLedrk ,d ,slh fLFkfr vFkok ifjLFkfr gS] ftldk vafre ifj.kke] ykHk vFkok gkfu] ,d
 vFkok vusd vfufpr Hkkoh ?kVukvksa ds ?kVus vFkok u ?kVus ij gh Kkr vFkok voëkkfjr
 gksxkA

3-2- rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,;] os egRoiw.kZ ?kVuk,; gSa] vuqdwy rFkk
 izfrdwy nksuksa gh] tks rgyui= dh rkjh[k rFkk dEiuh ds ekeys esa funs'kd cksMZ }kjk vkSj fdlh

vU; bdkbZ ds ekeys esa rRLFkkuh vuqeksnu izkfèdkdjh }kjk foÙkh; fooj.k dk vuqeksnu djus dh rkjh[k ds chp esa ?kfVr gksrh gSA

nks rjg dh ?kVukvksa dh igpku dh tk ldrh gS %

$\frac{1}{4}$ d $\frac{1}{2}$ os tks rgyui= dh rkjh[k dks fojeku ifjLFkfr;ksa dk vkSj vfèkd lk{; iznku djrs gSa (vkSj

$\frac{1}{4}$ k $\frac{1}{2}$ os tks mu ifjLFkfr;ksa dk ladsr ns lds tks rgyui= dh rkjh[k ds i'pkr~ mRiUu gqbZ gksaA Li"Vhdj.k

4- vkdfLedrk,;

4-1- bl ekud esa ^^vkdfLedrk,;* 'kCn dk iz;ksx rgyui= dh rkjh[k dks ,slh fLFkfr vFkok ifjLFkfr;ksa rd lhfer fd;k x;k gS] ftldk foÙkh; izHkko Hkfo"; dh ?kVukvksa ds ?kfVr gksus vFkok u gksus ij fuèkkZfjr fd;k tkuk gksrk gSA

4-2- fdlh m|e ds vusd pkyw rFkk vko`fr fØ;kdyiksa ds fy, foÙkh; fooj.kksa esa of.kZr dh tkus okyh jdeksa dks fuèkkZfjr djus ds fy, vuqekuksa dh vko`drk gksrh gSA rFkkfi] fufpr :i ls ?kVus okyh ?kVuk,; rFkk vfufpr ?kVukvksa ds chp vUrj vo'; djuk pkfg;sa ;g rF; fd dksbZ vuqeku yxk;k tkuk gS] Lor% gh ,slh vfufprrk dks tUe ugha nsrk] tks vkdfLedrk dh fo'ks"krk crkrh gSA mnkgj.kkFkZ] ;g rF; fd vo{k;k dk fuèkkZj.k djus ds fy, mi;ksxh thou dk vuqeku yxk;k tkrk gS] vo{k;k dks vkdfLedrk ugha cukrk gS] D;ksafd vkfLr ds mi;ksxh thou dh ikfj.kkfed lekflr vfufpr ugha gSA blh izdkj izklr lsokvksa ds cnys ns; èku iSjk 3-1 esa nh xbZ ifjHkk"kk ds vuqlkj vkdfLedrk ugha gS] ;fi jde dk vuqeku yxk;k x;k gks ldrk gS] D;ksafd bl rF; ds ckjs esa dqN Hkh vfufprrk ugha gS fd bu ckè;rkvksa dks mixr fd;k tk pqdk gSA

4-3- Hkfo"; dh ?kVukvksa ls lacafèkr vfufprrk dks ifj.kkeksa dh Js.kh esa O;Dr fd;k tk ldrk gSA bl Js.kh dks ek=kRed IEHkkoukvksa esa O;Dr fd;k tk ldrk gS] fdUrq vfèdre ifjLFkfr;ksa esa] ;g 'kq)rk ds ,d ,sls Lrj dk lq>ko nsrh gS ftldk miyCèk lwpukvksa ls lk{; ugha fd;k tkrk gSA vr% laHkkfor ifj.kkeksa dk o.kZu ogk; ds flok; tgg; ij] mfpr ek=kRed izLrqfrdj.k O;ogk;Z gS] lkèkkj.kr;k fd;k tk ldrk gSA

4-4- vkdfLedrvksa ds ifj.kkeksa rFkk foÙkh; izHkko ds vuqekuksa dk fuèkkZj.k m|e ds izcUèku ds fu.kZ; }kjk fd;k tkrk gSA ;g fu.kZ; foÙkh; fooj.k ds vuqeksnu dh rkjh[k dks miyCèk lwpuk ij fopkj djus ij vkèkkfjr gksrk gS rFkk blesa rgyu i= dh rkjh[k ds i'pkr~ gksus okyh ?kVukvksa dk iqufoZyksdu ftls bl izdkj ds laO;ogkjksa ds vuqHko ls vuqiwfjr fd;k x;k gks rFkk dqN ekeyksa esa] Lora= fo'ks"kkksa dh fjiksVZ lfEefyr gksxhA

5- vkdfLed gkfu;ksa dk ys[kk izfriknu

5-1- vkdfLed gkfu ds ys[kk izfriknu dk fuèkkZj.k vkdfLedrk ds izR;kf'kr ifj.kke ds vkèkkj ij fd;k tkrk gSaA ;fn bl ckr dh IEHkkouk gks fd vkdfLedrk ds dkj.k m|e dks gkfu gksxh rks ,slh gkfu ds fy, foÙkh; fooj.kksa esa micUèk djuk foosd'khy gksxhA

5-2- foÙkh; fooj.k esa micafèkr dh tkus okyh vkdfLed gkfu dh jde dk vuqeku iSjk 4-4 esa nh xbZ lwpuk ds vkèkkj ij fd;k tk ldrk gSA

5-3- ;fn vkdfLed gkfu dh jde dk fuèkkZj.k djus esa ijLij fojksèkh vFkok vi;kZIr lk{; gSa rks ,slh n'kk esa vkdfLedrk ds fojeku gksus rFkk mldh izÑfr dk izdVu fd;k tkuk pkfg;sa

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5-4- m|e dks gksus okyh Hkkjh gkfu dks de fd;k tk ldrk gS vFkok mlls cpk tk ldrk gS] D;ksafd vkdfLed nkf;Ro dh lacafèkr izfr&nkoks vFkok rhljs i{kdkj ds fo:) nkos ds lkFk rgyuk dh tkrh gSA ,sls ekeyksa esa micUèk dh jde dk fuèkkZj.k] ml nkos ds vèkhu laHkkfor olwyh dks è;ku esa j[krs gq, fd;k tkrk gS] ;fn mlds ekiu vFkok olwyh ds lacafèk esa egRoiw.kZ vfufprrk fojeku ugha gksrh gSA vkdfLed nkf;Ro dh izÑfr rFkk ldy jde ls lacafèkr mfpr izdVu Hkh fd;k tkrk gSA

5-5- xkjaVh] fefrdkVk fofue; i=ksa ls mRiUu ckè;rk,] rFkk blh izdkj opuc) fd, x, vU; ckè;rkvksa dh fo|ekurk rFkk jde dks foÙkh; fooj.kksa esa lkekU;rk% fVli.k ds :i esa fn[kk;k tkrk gS] gkykafd bls m|e dks gkfu gksus dh laHkkouk yxHkx ugha ds cjkj gksrh gSA

5-6- lkekU; vFkok vfufunZ"V dkjckjh tksf[keksa ds lacaeèk esa vkdfLedrk ds micUèk ugha fd;s tkrk gSa] D;ksafd os rquyui=k dh rkjh[k dks fo|eku ifjLFkfr;ksa vFkok fLFkfr;ksa ls lacafèkr ugha gksrsA

6- vkdfLed ykHkksa dk ys[kk izfriknu

6-1- vkdfLed ykHkksa dks foÙkh; fooj.kksa esa vfHkKkr ugha fd;k tkrk gSa] D;ksafd buds vfHkKku dk ifj.kke ,sls jktLo dks vfHkKkr djuk gks ldrk gS] tks dHkh owly u gksA rFkkfi] tc oLrq% fdlh ykHk dh olwyh fufpr gks rks ,slk ykHk vkdfLedrk ugha gS vkSj ,sls ykHk dk ys[kk mi;qDr gSA

7- ,slh jdeksa dk fuèkkZj.k] fti ij vkdfLedrvksa dks foÙkh; fooj.kksa esa lfEefyr fd;k tkrk gS

7-1- og jde fti ij foÙkh; fooj.kksa esa fdlh vkdfLedrk dks fn[kk;k tkrk gS] foÙkh; fooj.kksa ds vuqeksnu dh rkjh[k ij miyCèk lwpuk ij fuHkZj djrh gSA vkdfLedrk dh igpku djus rFkk ml jde dh x.kuk djus esa] fti ij bu vkdfLedrvksa dks foÙkh; fooj.kksa esa 'kkfey fd;k tkrk gSa rquyui= dh rkjh[k ds i'pkr~ gksus okyh ,slh ?kVukvksa dks Hkh è;ku esa j[kuk pkfg;s tks ;g ladsr nsrh gSa fd rquyui= dh rkjh[k dks fdlh vkfLr esa ál gks ldrk Fkk vFkok ,d nkf;Ro mRiUu gks ldrk FkkA

7-2- dqN ekeyksa esa] izR;sd vkdfLedrk dh i'Fkd :i ls igpku dh tk ldrh gS] rFkk vkdfLedrk dh jkf'k ds fuèkkZj.k esa fopkj esa yh xbZ izR;sd fLFkfr dh fo'ks"k ifjLFkfr;ksa dh igpku dh tk ldrh gSA m|e ds fo:) ,d egRoiv.kZ dkuwuh nok bl izdkj dh vkdfLedrk dks iznf'kZr dj ldrk gSA ,slh vkdfLedrk dk ewY;kadu djus esa izcUèku }kjk fopkj esa fy, tkus okys rF;ksa esa] foÙkh; fooj.kksa ds vuqeksnu dh rkjh[k dks nok dh izxfr] tgi vko';d gks] dkuwuh fo'ks"kKksa vFkok vU; lykgdkjksa dh jk;sa] blh izdkj ds ekeyksa esa m|e dk vuqHko rFkk blh izdkj dh fLFkfr;ksa esa vU; m|eksa dk vuqHko gSA

7-3- ;fn vfufprrk] ftlus ,d i'Fkd laO;ogkj ds lacaeèk esa vkdfLedrk dk l'tu fd;k gS] blh izdkj ds laO;ogkjksa ds lewg ds fy, ,d tSlh gS] rc vkdfLedrk dh jde dks i'Fkd :i ls fufpr djus dhs vko';drk ugha gS fdUrq blh izdkj ds laO;ogkjksa ds lewg ij vkèkkfjr gks ldrh gSA ,slh vkdfLedrvksa dk ,d mnkgj.k izkI; ys[kkvksa dk vuqekfur vlxzguh; Hkx gks ldrk gSA ,slh vkdfLedrvksa dk ,d vkSj mnkgj.k csps gq, mRikn dh okjafV;ka gSaA ;s ykxrsa izk;% ckjackj mixr dh tkrh gSa rFkk vuqHko ,slk mik; iznku djrk gS filds }kjk nkf;Ro vFkok gkfu dh jde dk vuqeku mfpr Lrj dh 'kq)rk rd yxk;k tk ldrk gS] gkykafd mu laO;ogkjksa dh fo'ks"k igpku ugha dh tk ldrh] ftuds ifj.kkeLo:i gkfu vFkok nkf;Ro gqv FkkA bu ykxrsa ds micUèk ds ifj.kkeLo:i budks mlh ys[kk vofèk esa vfHkKkr fd;k tkrk gSa ftuesa lacafèkr laO;ogkj fd, x, FksA

8- rquyui= dh rkjh[k ds i'pkr~ dh ?kVuk,;

8-1- os ?kVuk,] tks rquyui= dh rkjh[k rFkk fti rkjh[k dks] foÙkh; fooj.kksa dk vuqeksnu fd;k x;k gS] ds chp ?kfVr gqbZ gSa] os rquyui= dh rkjh[k dks vkfLr;ksa rFkk nkf;Roksa ds lek;kstu dh vko';drk dh vksj ladsr dj ldrh gSa vFkok ml ds izdVu dh vis{kk dj ldrs gSaA

8-2- rquyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVukvksa ds fy, vkfLr;ksa rFkk nkf;Roksa dk lek;kstu visf{kr gksrk gS] tks rquyui= dh rkjh[k dks fo|eku ifjLFkfr;ksa ls lacafèkr jdeksa ds fuèkkZj.k dks lkjoku :i ls izHkkfor djus okyh vfrfjDr lwpuk iznku djrk gSA mnkgj.kkFkZ] fdlh O;kikfjd izkI; ys[kk ij gkfu ds fy, dksbZ ,slk lek;kstu fd;k tk ldrk gS] fildh iqf"V fdlh xzkgd ds fnokfy;kiu ls gksrh gS] tks fd rquyui= dh rkjh[k ds i'pkr~ ?kfVr gksrk gSA

'Hkx 11µ[k.M 3(i)"

Hkx dk jkt=k % vIk/kj.k

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8-3- rquyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVukvksa ds fy, vkfLr;ksa rFkk nkf;Roksa dk lek;kstu djuk mfpr ugha gS] ;fn ,slh ?kVuk,; rquyui= dh rkjh[k dks fo|eku ifjLFkfr;ksa ls lacafèkr ugha gSaA bldk mnkgj.k rquyui= dh rkjh[k rFkk foÙkh; fooj.k ds vuqeksnu dh rkjh[k

ds eè; fofuèkkuksa ds cktkj ewY;ksa esa fxjkoV gSaA cktkj ewY;ksa esa lkèkkj.k mrkj p<+ko dk lkèkkj.k r% rgyu i=k dh rkjh[k dks fofuèkkuksa dh ifjLFkfr ls lacaeè ugha gksrk gS] fdUrq mu ifjLFkfr;ksa dks ifjyf{kr djrs gS] tks vxkeh vofèk esa ?kfVr gqbZ gSaA

8-4- lkekU;r% rgyu i= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,i] tks foÙkh; fooj.kksa esa of.kZr vkadM+ksa dks izHkkfor ugha djrh gSa] dks foÙkh; fooj.kksa esa izdV djus dh vko';drk ugha gksxh] ;fi ;s ?kVuk,i bruh egRoiw.kZ gks ldrh gSa fd budk izdVu vuqeksnu vfèdkjh dh fjiksVZ esa gksus dh vis{kk gksrh gS] ftlls dh foÙkh; fooj.kksa dks iz;ksx djus okys] mfpr ewY;kadu dj lds rFkk fu.kZ; ys ldsA

8-5- dqN ,slh ?kVuk,i gSa] ;fi os rgyui= dh rkjh[k ds i'pkr~ gksrh gSa] ftUgsa dkuwuh vis{kkvksa ds dkj.k vFkok mudh fo'ks"K izÑfr ds dkj.k dbZ ckj foÙkh; fooj.kksa esa ifjyf{kr fd;k tkrk gSA mnkgj.kkFkZ] ;fn rgyui= dh rkjh[k ds Ik"pkr~ vkSj rgyui= dks tkjh djus dh Lohd'fr ls igys ykHkka"K ?kksf'kr fd;s tksr gSa rks rgyui= dh frfFk dks ykHkka"K nkf;Ro esa ekU; ugha gksaxs D;ksafd ml le; og nkf;Ro fojeku ugha gSA ysfdu ;fn dkuwuh vis{kk gS rks mls ekU; fd;k tk,xkA bu ykHkka"Kksa dks uksV ¼fVli.kh½ esa izdV fd;k tk,xk A

8-6- rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,i ;g ladsr ns ldrh gSa fd m|e ,d leqRFkku ugha jgh gSA izpkYu ykHkksa rFkk foÙkh; fLFkfr esa fxjkoV ;k rgyui= dh rkjh[k ds i'pkr~ m|e ds vflrRo rFkk vkèkkj dks izHkkfor djus okys vklkekU; ifjorZu ¼mnkgj.kkFkZ eq[; mRiknu la;a= dk rgyui= dh rkjh[k ds i'pkr~ vx xys ds dkj.k fouk'k½ ;g fopkj djus dh vksj ladsr dj ldrs gSa fd D;k foÙkh; fooj.kksa dks rS;kj djus esa pyk;eku leqRFkku dh ewy ys[kk ekU;rk dk iz;ksx djuk mi;qDr gSA

9- izdVu

9-1- bl ekud esa of.kZr izdVu dh vis{kk,i dsoy mu vkdfLedrvksa rFkk ?kVukvksa ds lacaeè esa ykxw gksrh gSa tks egRoiw.kZ lhek rd foÙkh; fLFkfr dks izHkkfor djrh gSaA

9-2 ;fn vkdfLed gkfu ds fy, micUèk ugha fd;k tkrk gS rks bldh izÑfr rFkk bls foÙkh; izHkko ds vuqeku dks tc rd gkfu dh laHkkouk ux.; u gks] lkekU;r% fVli.k ds :i esa izdV fd;k tkrk gS ¼iSjk 5-5 esa mfYyf{kr ifjLFkfr;ksa ds vfrfjDr½A ;fn foÙkh; izHkko dk fo'oluh; vuqeku ugha yxk;k tk ldrk gS rks bl rF; dks izdV fd;k tkrk gSA

9-3 tc rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,i vuqeksnu vfèdkjh dh fjiksVZ esa izdV dh tkrh gSa] rc tks lwpuk nh tkrh gSa mlesa] ?kVukvksa dh izÑfr rFkk muds foÙkh; izHkkoksa dk vuqeku ;k ;g dFku fd ,slk vuqeku ugha yxk;k tk ldrk] 'kkfey gksrk gSA

eq[; fl)kUr

vkdfLedrk,i

10- fdlh vkdfLed gkfu dh jde ds fy, micUèk ykHk gkfu fooj.k esa ,d izHkkj ds :i esa djuk pkfg,] ;fn %

¼d½ ;g laHkko; gS fd Hkkoh ?kVuk,i ;g iqf"V djsaxh fd] laHkkfor lacafèkr olwyh dks è;ku esa j[kus ds i'pkr~] rgyu i= dh rkjh[k dks dksbZ vkfLr âkflr gks xbZ gS vFkok nkf;Ro mixr gks pqdk gS] vkSj

¼k½ ikfj.kkfed gkfu dh jde dk mfpr vuqeku yxk;k tk ldrk gSA

11- foÙkh; fooj.kksa esa vkdfLed gkfu ds fojeku gksus dk izdVu fd;k tkuk pkfg;s ;fn iSjk 10 dh dksbZ Hkh 'krZ iwjh ugha dh x;h gks] tc rd fd gkfu dh laHkkouk ux.; u gksA

12- vkdfLed ykHkksa dks foÙkh; fooj.kksa esa vfHkKkr ugha fd;k tkuk pkfg;sa

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rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,i

13- rgyui= dh rkjh[k ds i'pkr~ gksus okyh mu ?kVukvksa ds fy, vkfLr;ksa rFkk nkf;Roksa dk lek;kstu djuk pkfg,] tks rgyui= dh rkjh[k dks fojeku ifjLFkfr;ksa ls lacafèkr jdeksa ds vuqeku esa lgk;rk gsrq vfrfjDr lk{; iznku djrh gS vFkok ;g ladsr nsrh gS fd pyk;eku leqRFkku dh ewy

ys[kk èkkj.kk ¼vFkkZr~ m|e ds vfLrRo vFkok vkèkkj dk cuk jguk½ mi;qDr ugha gSA
 14- ;fn ,d m|e rgyui= dh rkjh[k ds Ik'pkr~ vius 'ks;j/kkjdxsa dks ykHkka'k ?kksf"kr djrk gS rks
 og bu ykHkka'kksa dks ml rkjh[k ds rgyui= esa nkf;Ro ds :Ik esa rc rd ekU; ugha djsxk tc rd
 dkuwuh :Ik ls vU;Fkk ekU; djus dh vis{kk u gksA bu ykHkka'kksa dks rgyui= ds uksV
 ¼fVIif.k;ksa½ esa izdV fd;k tk,xk A 15- vuqeksnu vfèkdkjh dh fjiksVZ esa rgyui= dh rkjh[k ds
 i'pkr~ gksus okyh ,slh ?kVukvksa dk izdVu gksuk pkfg;s] tks m|e dh foÜkh; fLFkfr dks
 izHkkfor djus okys lkjoku ifjorZuksa rFkk izfre)rkvksa dks iznf'kZr djrh gSA

izdVu

16- ;fn bl ekud ds iSjk 11 }kjk vkdfLedrkvksa dk izdVu visf{kr gS] rks fuEufyf[kr lwpuk iznku
 dh tkuh pkfg;s%

¼d½ vkdfLedr dh izÑfr (

¼[k½ os vfufprrk; ftuls Hkkoh ifj.kke ij izHkko iM+ ldrk gS (

¼x½ foÜkh; izHkko dk vuqeku ;k ;g dFku fd ,slk vuqeku ugha yxk;k tk ldrkA

17- ;fn vuqeksnu vfèkdkjh dh fjiksVZ esa rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVukvksa dk
 izdVu bl ekud ds iSjk 15 ds vuqlkj visf{kr gS rks fuEufyf[kr lwpuk nh tkuh pkfg;s %

¼d½ ?kVuk dh izÑfr (

¼[k½ foÜkh; izHkko dk vuqeku ;k ;g dFku fd ,slk vuqeku ugha yxk;k tk ldrkA

¼[k½ foÜkh; izHkko dk vuqeku ;k ;g dFku fd ,slk vuqeku ugha yxk;k tk ldrkA ”

7g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ “kh'kZ ds v/khu ^^ys[kk ekud
 ¼,½ 6^^ dk yksi fd;k tk,xkA

8g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ “kh'kZ ds v/khu ^^ys[kk ekud
 ¼,½ 10^^ ds LFkku ij fuEufyf[kr ys[kk ekud j[ks tk;xs] vFkkZr~ %&

^^ys[kk ekud 10

laifÜk] la;a= vkSj miLdj

¼bl ys[kk ekud esa dqN eksVs frjNs VkbZi vkSj dqN lh/ks VkbZi esa O;ofLFkr iSjk lEefyr
 gSa] ftudk leku izkf/kdkj gSA eksVs frjNs VkbZi esa fn;s x;s iSjk eq[; fl)kar minf'kZr djrs
 gSaA bl ys[kk ekud dks vf/klwpuk ds izfr mikca/k ds Hkkx d esa vrafoZ'V lk/kkj.k vuqns"kkksa
 ds lanHkZ esa i<+k tkuk pkfg;sA½

mís”;

1- bl ekud dk mís”; lEifÜk] la;a= vkSj miLdj ds fy, ys[kk izfØ;k fu/kkZfjr djuk gS rkfd foÜkh;
 fooj.kksa ds mi;ksxdÜkkZvksa dks ,d izfr'Bku }kjk mldh lEifÜk] la;a= vkSj miLdj esa fd, x,
 fuos”k ¼fofu/kku½ vkSj ,sls fuos”k esa ifjorZuksa ds ckjs esa lwpuk dh vko”;d tkudkj izlR
 gks ldsA lEifÜk] la;a= vkSj miLdj ds ys[kksa ds izeq[k eqn~ns gS %

'Hkkx llµ[k.M 3(i)

Hkkjr dk jkti=k % vlk/kj.k

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vkfLr;kas dh ekU;rk] ¼vfHkKku½] mudh vxz.khr ¼dSfjax½ jkf'k;ksa dk fu/kkZj.k vkSj
 ewY;gzkl ¼vo{k;k½ izHkkj rFkk muds lacaf/k esa ekU; {kfrxzLrrk gkfuf;kaA
 dk;Z{ks=

2- ;g ekud lEifÜk] la;a= vkSj miLdj ds ys[ks ij ykxw fd;k tk,xk] flok; blds] tc ys[ks ds fy, dksbZ
 vU; ys[kk ekud fdlh vyx ys[kk fof/k dh vis{kk djrk gS ;k bldh vuqefr nsrk gSA

3- ;g ys[kk ekud fuEufyf[kr ij ykxw ugha gksrk %

¼d½ /kkjd ikniksa ¼ikS/kksa½ dks NksM+dj] d'f'kd dk;Zdykiksa ls lacaf/kr tSfod

vkfLr;kaA ;g ekud ;fi /kkjd ikniksa

ij ykxw gksrk gS ysfdud muds

mRiknksa ij ykxw ugha gksrk(vkSj

¼[k½ [kfut vf/kdkjksa lfgr csdkj vkfLr;ksa] [kfutksa] rsy] izkd'frd xSl vkSj blh izdkj dh
 xSj&iqu:Rikfnr lalk/kuksa dh [kkst o fu'd'kZ.k ij O;;A

Yksfdu] ;g ekud ml lEifÜk] la;a= vkSj miLdj ij Hkh ykxw gksrk gS tks mi;qZDr ¼d½ o

¼[k½ esa ;Fkkof.kZr

vkfLr;ksa ds fodkl ;k j[kj[kko esa iz;ksx gksrs gSA

4- vU; ys[kk ekud lEifÜk] la;a= vkSj miLdj dh fdllh en dh ekU;rk ds fy, bl ekud ls fHkUu fdllh vyx n`f`Vdks.k dh vis{kk dj ldrs gSaA mnkgj.kkFkZ] ys[kk ekud 19] iV~Vs] ,d izfr`Bku ls ;g vis{kk djrk gS fd og fdllh iV~Vk`kqnk lEifÜk] la;a= vkSj miLdj ds ,d en dh ekU;rk dk ewY;kadu tksf[keksa o iqjLdkjksa ds vUrj.k ds vk/kkj ij djsA gkykafd] ,sls ekeyksa esa bu vkfLr;ksa dh ys[kk fof/k ds vU; igyw] ftuesa ewY;gzkl Hkh “kkfey gS] bl ekud }kjk fu/kkZfjr fd;s tkrs gSaA

5- ys[kk ekud 13] fofu/kkuksa ds fy, ys[kk esa ;Fkk ifjHkkf`kr fuos`k lEifÜk dk ys[kk dsoy bl ekud esa fn, x, ykxr ekWMy ds vuqlkj gh fd;k tk,xkA

ifjHkk`kk,a

6 bl ekud esa fuEufyf[kr 'kCnkoyh dk iz;ksx ;gka fofufnZ"V vFkksZa esa fd;k x;k gS %
d`f`kd xfrfof/k ,d izfr`Bku dk og izca/ku gS ftlesa og tSfod vkfLr;ksa dk tSfod :ikUrj.k vkSj tSfod vkfLr;ksa dh Qly dh dVkbZ djrk gS rkfd mudh fcØh djs ;k d`f`kd mRikn esa :ikarfjr djsa ;k fQj vfrfjDr tSfod vkfLr;ka l`ftr djsaA

d`f`kd mRikn og d`f`k mRikn gS tks izfr`Bku tSfod vkfLr;ksa dh dVkbZ ls izklr djrk gSA
,d /kkjd ikni og ikni gS %

$\frac{1}{4}d\frac{1}{2}$ tks d`f`kd mRikn ds mRiknu ;k vkiwfrZ ds fy, iz;ksx fd;k tkrk gS (

$\frac{1}{4}[k\frac{1}{2}$ ftlls ;g vk`kk dh tkrh gS fd og 12 ekg ls vf/kd rd mRikn /kkj.k djsxk(vkSj

$\frac{1}{4}x\frac{1}{2}$ ftlls izklafxd vuqi;ksxh phtksa $\frac{1}{4}L\text{Øsi}\frac{1}{2}$ dh fcØh;ksa dks NksM+dj d`f`k mRikn ds :i esa csps tkus dh vYi laHkkouk gSA

fuEufyf[kr /kkjd ikni ugha gSa %

$\frac{1}{4}i\frac{1}{2}$ os ikni ;k ikS/ks ftUgsa blfy, mxk;k tkrk gS rkfd fodflr gksus ij mUgsa d`f`k mRikn ds :i esa ckn esa dkVk tk lds $\frac{1}{4}tSlsfd$ bekjrh ydM+h ds fy, isM+ksa dks mxkuk $\frac{1}{2}$ (

$\frac{1}{4}ii\frac{1}{2}$ os ikni ftUgsa blfy, mxk;k tkrk gS fd mUgsa d`f`k mRikn ds mRiknu ds fy, iz;ksx fd;k tk lds vkSj bl ckr dh cgqr&gh de laHkkouk gS fd mUgsa izfr`Bku dkV dj d`f`k mRikn dh rjg csps] ysfd u dqN xkS.k vuqi;ksxh $\frac{1}{4}L\text{Øsi}\frac{1}{2}$ phtksa dh fcØh dks NksM+dj $\frac{1}{4}mnkgj.k$ ds rkSj ij Qynkj isM+ tks Qyksa vkSj bekjrh ydM+h] nksuksa iz;kstuksa ds fy, yxk;s tkrs gSa $\frac{1}{2}$ (vkSj

$\frac{1}{4}iii\frac{1}{2}$ okf`kZd $\frac{1}{4}lkykuk\frac{1}{2}$ Qlysa $\frac{1}{4}tSls$ fd eDdk ,oa xsgw; $\frac{1}{2}$ A

Tke /kkjd ikni dksbZ mRikn nsuk can dj nsrk gS rks mls vuqi;ksxh pht le>dj dkVdj csp tk ldrk gS] tSls dh tykus dh ydM+hA bl izdkj dh xkS.k vuqi;ksxh pht $\frac{1}{4}L\text{Øsi}\frac{1}{2}$ dh fcØh] ,d ikni dks /kkjd ikni dh ifjHkk`kk esa jgus ls ugha jksdsxhA

,d ^tSfod vkfLr^ ,d thfor i`kq gS;k ikni gSA

vxz.khr $\frac{1}{4}dSfjax\frac{1}{2}$ jkf`k og jkf`k gS] ftl ij fdllh vkfLr dh ekU;rk $\frac{1}{4}vfHkKku\frac{1}{2}$ lafpr ewY;âkl $\frac{1}{4}vo\{k;k\frac{1}{2}\}$ rFkk lafpr {kfrxzLrrk $\frac{1}{4}âkl\frac{1}{2}$ gkfu dks ?kVkdj dh tkrh gSA

id`f`k ls lacaf/kr ys[kk ekud vHkh rS;kj fd;k tk jgk gS tks] vU; ckrksa ds lkFk&lkFk] thfor tkuojksa dk ys[kk Hkh “kkfey djsxkA tc rd d`f`k ij ys[kk ekud tkjh ugha fd;k tkrk gS] lEifÜk] la;a= vkSj miLdj dh ifjHkk`kk dks iwjk djus okys thfor tkuojksa dk ys[kk] ys[kk ekud 10] lEifÜk] la;a= vkSj miLdj ds vuqlkj gh gksxkA

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ykxr ,d udn ;k udnh rqY; jkf`k vFkok vU; izfrQy dk mfpr ewY; gS] ftldk fdllh vkfLr ds vf/kxzg.k ;k fuekZ.k ds fy, Hkqxrku fd;k tkrk gS ;k tgka ykxw gS] ;g og jkf`k gS tks vU; ys[kk ekud dh fof`k"V vis{kkvksa ds vuqlj.k esa izkjafHkd ekU;rk ls ml vkfLr ls lacf/kr gksrh gSaA

ewY;âkl;ksX; jkf`k og jkf`k gS tks fdllh vkfLr dh ykxr gS ;k ykxr gsrq og oSdfYid vU; jkf`k gS ftlesa ls mldk vof`k"V ewY; ?kVk fn;k tkrk gSA

ewY;gzkl $\frac{1}{4}vo\{k;k\frac{1}{2}\}$ fdllh vkfLr ds mi;ksxh thou ds nkSjku ewY;âkl;ksX; jkf`k dk ,d O;ofLFkr vkcaVu gSA

izfr`Bku fof`k"V ewY; og gS] ftls izfr`Bku fdllh vkfLr ds fujUrj mi;ksx ls udn izokg  $\frac{1}{4}dS`k$ ¶yksa $\frac{1}{2}$ ds orZeku ewY; ds :i esa ikus dh o blds mi;ksxh thou ds ckn fuiVku ij ;k fQj dlh

nkf;Ro ds Hkqxrku ds le; [kpZ djus dh vk'kk djrk gSA

mfpr ewY; og jkf'k gS ftl ij ,d vkfLr nks tkudkj o bPNqd i {kksa $\frac{1}{4}$ ikfVZ;ksa $\frac{1}{2}$ ds chp Lora= ysu&nsu esa fofu;fer dh tkrh gSA

Ldy vxz.khr jkf'k ,d vkfLr dh ogh ykxr gS ;k ykxr ds LFkku ij dksbZ og nwljh jkf'k gS ftlesa ls ys[kk iqLrdksa esa lafpr ewY;âkl $\frac{1}{4}$ vo {k;k $\frac{1}{2}$ vkSj lafpr {kfrxzLrrk $\frac{1}{4}$ âkl $\frac{1}{2}$ gkfu;ka ?kVk;h u x;h gksaA {kfrxzLrrk $\frac{1}{4}$ âkl $\frac{1}{2}$ gkfu og jkf'k gS] flls fdllh vkfLr dh vxz.khr $\frac{1}{4}$ dSfjax $\frac{1}{2}$ jkf'k mldh olwyh ;ksX; jkf'k ls vf/kd gSA

IEifÜk] la;a= vkSj miLdj os ewrZ ensa gSa] tks%

$\frac{1}{4}$ d $\frac{1}{2}$ oLrqvksa ;k lsokvksa ds mRiknu ;k vkiwfrZ ds mi;ksx ds fy,] vU; dks fdjk;s ij nsus ds fy,] ;k fQj iz'kklfud mi;ksx ds iz;kstuksa ds fy, /kkfjr dh tkrh gS(vkSj

$\frac{1}{4}$ [k $\frac{1}{2}$ ftuds 12 ekg ls vf/kd dh vof/k;ksa ds nkSjku bLrseky fd;s tkus dh vk'kk gksA

Oklyyh ;ksX; jkf'k og gksrh gS tks ,d vkfLr dh fuoy foØ; dher vkSj iz;ksx ewY;] bu nksuksa esa ls tks vf/kd gksA

vof/k"V ewY; fdllh vkfLr dh og vuqekfur jkf'k gS tks dksbZ izfr"Bku orZeku esa vkfLr dh vk;q iwjh gksus vkSj mi;ksxh thou ds vUr esa mlds fuiVku ij vuqekfur ykxrksa dks ?kVkus ds i'pkr~ izkIr djus dh vk'kk djrk gSA

mi;ksxh thou ls rkRi;Z gS&

$\frac{1}{4}$ d $\frac{1}{2}$ og vof/k ftlesa ,d vkfLr ds fdllh izfr"Bku }kjk bLrseky ds fy, miyC/k jgus dh vk'kk jgrh gS(

$\frac{1}{4}$ [k $\frac{1}{2}$ vkfLr ls izR;kf'kr mRiknu dh la[;k ;k bls feyrh &tqyrh bdkbZ;kaA

ekU;rk $\frac{1}{4}$ vfHkKku $\frac{1}{2}$

7 fdllh IEifÜk] la;a= vkSj miLdj dh ,d en dh ykxr dks fdllh vkfLr ds :i esa ekU;rk rHkh nh tk;sxh] ;fn] vkSj dsoy ;fn %

$\frac{1}{4}$ d $\frac{1}{2}$ bl ckr dh laHkkouk gks fd bl en ds lkFk tqM+s Hkkoh vkfFkZd ykHk izfr"Bku dks izkIr gksrs jgsaxsA

$\frac{1}{4}$ [k $\frac{1}{2}$ bl en dh ykxr dk eki fo'oluh; :i ls fd;k tk ldrk gSA

8 vfrfjDr iqtZs $\frac{1}{4}$ Lis;j ikVZl $\frac{1}{2}$] vfrfjDr $\frac{1}{4}$ LVS m ckbZ $\frac{1}{2}$ miLdj o lgk;d miLdj tSlh enksa dks bl ys[kk ekud ds vuqlj.k esa ekU;rk rc nh tkrh gS tc os IEifÜk] la;a= o miLdj dh ifjHkk'kk dks iwjk djrh gSa] ojuk bu enksa dks lwphc) leku $\frac{1}{4}$ bUosaV^ah $\frac{1}{2}$ esa oxhZd'r fd;k tkrk gSA

9 ;g ekud ekU;rk ds eki ds fy, fdllh bdkbZ dks fu/kkZfjr ugh djrk gS] vFkkZr~ fdl en dks IEifÜk] la;a= o miLdj Js.kh esa fy;k tk, vkSj fdl en dks ughaA vr%, ,d izfr'Bku dh fof'k'V

ifjflFkfr;ksa ds ekU;rk ekunaM ds iz;ksx ds fy, foosd dh vko";drk jgrh gSA ,d eki bZdkbZ dk mnkgj.k fofuekZ.kh la;a= ds fuekZ.k esa ,d ifj;kstuk gks ldrk gS] u fd fuekZ.k vof/k ds nkSjku] [kpZ fd;s x;s O;; ds iawthdj.k ds iz;kstu ds fy, mi;qDr ekeyksa esa ifj;kstuk dh O;fDrxr vkfLr;kaA blh rjg ;g mi;qDr gksxk fd xSj&egRoiw.kZ enksa] ls fd lkapksa] vkStjkksa vkSj Mkb;ksa dh vyx&vyx enksa dks ,d lkFk fy;k tk, rFkk muds lewps ewY; ij ekun.M dks ykxw fd;k tk,A ,d izfr'Bku ;g fu.kZ; ys ldrk gS fd ,d en ij fdruk [kpZ fd;k tk, tks vU;Fkk IEifÜk] la;a= vkSj miLdj esa "kkfey gS] D;ksafd O;; dh jkf'k cgqr vf/kd ugha gSA

'Hkkx Ilµ[k.M 3(i)"

Hkkjr dk jkti=k % vlk/kj.k

13

10 bl ekU;rk fl)kUr ds vUrxZr] ,d izfr'Bku viuh IEifÜk] la;a= vkSj miLdj dh leLr ykxrksa dk ewY;kadu ml le; djrk gS] tc mu ykxrksa ij og O;; djrk gSA bu ykxrksa esa og O;; lfEefyr gksrk gS tks %

$\frac{1}{4}$ d $\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh fdllh en dks izkIr djus ;k mlds fuekZ.k djus ds fy, izkjaHk esa [kpZ fd;k tkrk gS(vkSj

$\frac{1}{4}$ [k $\frac{1}{2}$ og O;; tks ckn esa blds fdllh Hkkx dh o`f) ds fy,@cnyus ;k mlds j[kj[kko ds fy, [kpZ fd;k tkrk gSA

izkjafHkd ykxrsa

11 lEifÜk] la;a= vkSj miLdj dh ifjHkk'kk esa os ewÜkZ vkfLr;ka Hkh] lEefyr gksrh gSa tks iz;ksx ;k iz"kklfud iz;kstuxsa ds fy, /kkfjr dh tkrh gSaA ^iz"kklfud iz;kstu^ "kCnkoyh dk iz;ksx O;kid vFkZ esa fd;k tkrk gS vkSj blesa oLrqvksa ;k lsokvksa dk mRiknu ;k vkiwfrZ ;k vU; dks fdj;s ij nsus ds vykok lHkh O;kolkf;d iz;kstu lEefyr gksrs gSaA bl izdkj] lEifÜk] la;a= vkSj miLdj esa os lHkh vkfLr;ka lEefyr dh tkrh gSa tks foØ; o forj.k] foÜk o ys[kk] dkfeZd o izfr'Bku ds vU; dk;ksaZ ls lacaf/kr gSaA lEifÜk] la;a= vkSj miLdj dh enksa dks lqj{kk ;k i;kZoj.k dkj.kksa ls Hkh izkIr ¼vf/kxzghr½ fd;k tk ldrk gSA bl izdkj dh lEifÜk] la;a= vkSj miLdj ds vf/kxzg.k ls] Hkys gh Hkfo'; esa lh/ks dksbZ vkfFkZd ykHk izkIr u Hkh gks] ysfdu] ;g laHko gS fd vU; vkfLr;ksa ls Hkfo'; ls izfr'Bku dks vkfFkZd ykHk feysaA lEifÜk] la;a= vkSj miLdj dh ,slh ensa vkfLr;ksa dh ekU;rk ds fy, vgZd gksrh gSa] D;ksafd izfr'Bku dks Hkfo'; esa ,sls vkfFkZd ykHk fey ldrs gSa tks] fuLIUnsg] muls vf/kd gksaxs tks muds u gksus ij gksrs gksaA mnkgj.kkFkZ] dksbZ jklk;fud fofuekZrk [krjukd jlk;uksa ds mRiknu vkSj Hk.Mkj.k ds fy, ,d ubZ jlk;u foLFkkiuk dh izfØ;k LFkkfir djrk gS] tks i;kZoj.kh vis{kkvksa dks iwjk djus gsrq vko";d gSA bl O;oLFkk esa yxk;s x;s vfrfjDr la;a= dh ekU;rk vkfLr ds :i esa dh tkrh gS] D;ksafd mlds feuk og izfr'Bku jlk;uksa dk fofuekZ.k vkSj foØ; ugha dj ldrkA bl izdkj dh ,slh fdlh vkfLr vkSj bls lEc) fdlh vU; vkfLr dh ifj.keLo:i vxz.khr ¼dSfjax½ jkf"k dh {kfrxZLrrk ds fy, leh{kk ys[kk ekud 28] vkfLr;ksa dk gzkl] ds vuqlkj dh tk,xhA

ijorhZ ykxrsa

12 vuqPNsn 7 esa fn;s x;s ekU;rk fl)kUr ds vUrxZr] dksbZ Hkh izfr'Bku lEifÜk] la;a= vkSj miLdj dh fdlh en dh vxz.khr jkf"k esa in dh fnu&izfrfnu dh j[kj[kko ykxrksa dks ekU;rk ugha nsrk gSA bldh ctk;] ;g ykxrsa tc [kpZ dh tkrh gSa] rc ykHk&gkfu fooj.k esa ekU; gksrh gSaA fnu&izfrfnu dh lfoZflax ykxrksa esa eq[;r;k Je rFkk miHkksX; oLrqvksa ¼kir½ ij [kpZ gksus okyh ykxrsa vkrh gSaA buesa NksVs iqtks± dh ykxrsa Hkh "kkfey jgrh gSaA bl iz;kstu ls fd;s x;s lHkh [kpZ izk;% lEifÜk] la;a= vkSj miLdj dh lacaf/kr en ds ejEer vkSj j[kj[kko O;; dh Js.kh esa vkrs gSaA 13 lEifÜk] la;a= vkSj miLdj dh dqN enksa ds iqtks± dks fu;fer :i ls ,d vof/k ds ckn cnyuk t:jh gks tkrk gSA mnkgj.kkFkZ] HkV~Vh ¼QusZl½ dks fuf"pr dqN ?k.Vksa ds iz;ksx ds ckn fgykbfuax dh vko";drk gksrh gS ;k ok;q;ku dh vkarfjd enksa tSlS dh lhVksa vkSj xfn~n;ksa dks ,; Yse ds thou dky ds nkSjku dbZ ckj cnyuk iM+rk gSA blh rjg ,d dUos;j iz.kkyh ds eq[; ikVksZa tSlS dUos;j csYV] rkj dh jfLl;ksa vkfn dks dUos;j iz.kkyh ds thou dky esa dbZ ckj cnyuk iM+ ldrk gS A lEifÜk] la;a= vkSj miLdj dh dqN enksa dks blfy, Hkh vf/kxzghr fd;k tkrk gS fd mUgsa ckj&ckj ;k tYnh u cnyuk iM+s tSlS dh Hkou dh vkUrfjd nhokjksa dks cnyuk ;k bl izdkj cnyuk fd mUgsa ckj&ckj cnyus ls cpk tk,A vuqPNsn 7 esa fn;s x;s ekU;rk fl)kr ds vUrxZr ,d izfr'Bku lEifÜk] la;a= vkSj miLdj dh fdlh en dh vxz.khr jkf"k esa ,slh en ds iqtZ dks cnyus dh ykxr rHkh "kkfey djrk gS tc fd ykxr ds le; og ekU;rk dlkSVh dks iwjk djrs gSaA ftu iqtZ dks cny fn;k tkrk gS mudh vxz.khr jkf"k dks bl ekud ¼ns[ksa vuqPNsn 74&80½ ds xSj&ekU;rk mica/kksa ds vuqlkj vekU; fd;k tkrk gSA

14 lEifÜk] la;a= vkSj miLdj ¼mnkgj.kkFkZ ,d ok;q;ku½ dh dksbZ en ifjpkYu esa tkjh jgs] blds fy, fu;fer :i ls izeq[k fujh{k.k fd;s tkrs gSa rkfd nks'kksa ;k dfe;ksa dk irk pyrk jgs vkSj mUgsa le; ij nwj fd;k tk lds] blesa ;g t:jh ugha fd ml en ds iqtks± dks cnyk Hkh tk,A tc dksbZ izeq[k fujh{k.k fd;k tkrk gS rks lEifÜk] la;a= vkSj miLdj dh en dh vxz.khr jkf"k esa mldh ykxr dks cnyus dh ykxr ds :i esa ekU;rk nh tkrh gS c"krZs ekU;rk iznku djus dh dlkSVh iwjh gksA iwoZ fujh{k.k dh ykxr dh fdlh "ks'k vxz.khr jkf"k ¼HkkSfrd iqtksaZ ls fHkUu½ dks vekU; fd;k tkrk gSA

15 vuqPNsn iSjk 13&14 esa ;Fkkof.kZr vxz.khr jkf"k dh vekU;rk rc Hkh dh tkrh gS pkgs xr ikVZ@fujh{k.k dh ykxr dk irk ml ysu nsu ls pyrk gS ftlesa dh og en vf/kxzghr ;k fufeZr dh

x;h gSA ;fn ,d izfr'Bku ds fy, en ds vf/kxzg.k ;k fuekZ.k ds le; izfrLFkkfir cnys x;s ikVZ@fujh{k.k dh vxz.khr jkf'k dks fu/kkZfjr djuk O;ogk;Z u gks rks ;g blh izdkj ds Hkkoh fujh{k.k dh izfrLFkkiuk ykxr ;k izR;kf'kr ykxr ds fy, izfrLFkkfir Hkkx@orZeku fujh{k.k ?kVd dh ykxr dks ,d ladsrd ds :i esa iz;ksx yk ldrk gSA

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

ekU;rk ij eki

16 IEifÜk] la;a= vkSj miLdj dh og en tks fdllh vkfLr ds :i esa ekU;rk ds fy, vgZrk izkIr djrh gS rks mldk eki mldh ykxr ij gh fd;k tkuk pkfg,A

17 IEifÜk] la;a= vkSj miLdj dh ,d en dh ykxr ds ?kVd bl izdkj gSa %

$\frac{1}{4}d\frac{1}{2}$ en dk [kjhn ewY; ftlesa vk;kr “kqYd vkSj xSj&okilh &ksX; [kjhn dj rks “kkfey gS ysfdu O;kikj cV~Vk vkSj NwV ughaA

$\frac{1}{4}[k\frac{1}{2}$ fdllh Hkh vkfLr dks LFky fo”ks”k rd ykus ;k izcU/ku }kjk fuf’pr rjhds ls ifjpkyu ;ksX; cukus ds fy, vko”;d izR;{k ykxrsaA

$\frac{1}{4}x\frac{1}{2}$ en dks fo[kf.Mr djus] gVkus vkSj LFky fo”ks”k dks] ftl ij bls yxk;k x;k Fkk] okil igys tSlk djus dh izkfjHkd vuqekfur ykxrsa] ftuds fy, izfr'Bku en ds vf/kxzg.k ;k lwphe) leku $\frac{1}{4}bUosaVh^t\frac{1}{2}$ ds mRiknu ds vykok iz;ksx ds nkSjku] [kpZ djus ds fy, ck;/dkjh gSA

18 izR;{k :i ls lacaf/kr ykxrsa ds mnkgj.k bl izdkj gSa %

$\frac{1}{4}d\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh en ds fuekZ.k ;k izkfIr ls lh/ks mRiUu deZpkfj;ksa ds ykHkksa dh ykxr $\frac{1}{4}ys[$ kk ekud 15] deZpkjh izlqfo/kk,a] esa ;Fkk ifjHkkf'kr $\frac{1}{2}$ (

$\frac{1}{4}[k\frac{1}{2}$ LFky dh RkS;kjh dh ykxrsa(

$\frac{1}{4}x\frac{1}{2}$ izkfjHkd lqiqnZxh vkSj ynkBZ&mrjkbZ dh ykxrsa(

$\frac{1}{4}?k\frac{1}{2}$ laLFkkiuk o tksM+&tqM+kbZ dh ykxrsa(

$\frac{1}{4}M+\frac{1}{2}$ D;k vkfLr Bhd ls dk;Z dj jgh gS ;k ugha] blds ijh{k.k dh ykxrsa ftuesa LFky ijin vkfLr dks ykus

vkSj dk;Z ;ksX; cukus ds le; tks mRiknu fd;k x;k gS mldh fcØh dks ?kVk;k tk,xk [tSlsfd] ijh{k.k

ds nkSjku fd;k x;k uewuk $\frac{1}{4}lSEiy\frac{1}{2}$

mRiknu](vkSj

$\frac{1}{4}p\frac{1}{2}$ O;olk;d “kqYdA

19 izfr'Bku ys[kk ekud 2, lwphe) leku $\frac{1}{4}bUosaV^ht\frac{1}{2}$ dk ewY;kadu] dks mu ykxrsa ij ykxw djrk gS tks mlds fy, en dks fo[kafMr djus] gVkus rFkk LFky dks iz;ksx ds ckn okil igys tSlk djus ds fy, ck;/dkjh gSaA ;s ykxrsa ml vof/k ds nkSjku en ds lwphe) leku ds mRiknu ds fy, iz;ksx ds ifj.kkeLo:i [kpZ dh tkrh gSaA bu ykxrsa dh ck;/rkvksa dk ys[kk ys[kk ekud 2 ;k ys[kk ekud 10 ds vuqlkj vkSj budh ekU;rk o eki ys[kk ekud 29] izko/kku] vkdfLed nkf;Ro vkSjvkdfLed vkfLr;ka] ds vuqlj.k ds fd;k tkrk gSA

20 tks ykxrsa IEifÜk] la;a= vkSj miLdj dh ,d en dh ykxrsa ds :i esa ekU; ugha gSa] muds mnkgj.k bl izdkj gSa%

$\frac{1}{4}d\frac{1}{2}$ ubZ lqfo/kk ;k O;olk; izkjaHk djus dh ykxrsa] tSlsfd mn~?kkVu lacaf/kr ykxrsa(

$\frac{1}{4}[k\frac{1}{2}$ u;k mRikn vFkok lsok “kq: djus dh ykxrsa $\frac{1}{4}foKkiu$ rFkk izksUufr ds fØ;kdykiksa ls lacaf/kr ykxrsa lfgr $\frac{1}{2}$ (

$\frac{1}{4}x\frac{1}{2}$ u;s LFkku ij vFkok xzkgdksa dh u;h Js.kh ds lkFk O;olk; “kq: djus dh ykxrsa $\frac{1}{4}LVkQ$ izf'k{k.k.laca/kh ykxrsa lfgr $\frac{1}{2}$ (vkSj

$\frac{1}{4}?k\frac{1}{2}$ iz”kklfud rFkk vU; lkekU; mifj&O;;A

21 IEifÜk] la;a= vkSj miLdj dh en dh vxz.khr jkf'k esa ykxrsa dh ekU;rk rc lekIr gks tkrh gS tc en ,sls LFky rFkk fLFkfr esa gks] tks izca/ku }kjk fuf’pr rjhds ls ifjpkyu ds ;ksX; gksA

vr% ,d en dks iz;ksx esa ykus vFkok iqu% LFkkfir djus dh ykxr dks ml en dh vxz.khr dSfjax ykxr esa “kkfey ugha fd;k tkrk mnkgj.kr;k] IEifÜk] la;a= vkSj miLdj dj en dh vxz.khr jkf”k esa fuEufyf[kr ykxrksa dks “kkfey ugha fd;k tk,xkA

22 IEifÜk] la;a= vkSj miLdj dh ,d en ds fuekZ.k vFkok fodkl ds le; dqN ifjpkYu&dk;Z ,sls gks ldrs gSa tks fd ml en dks ml LFky rFkk fLFkfr esa ykus tks fd izca/ku }kjk fuf’pr rjhds ds vuqlkj ifjpkYu ds ;ksX; cukus ds fy, vko”;d ugha gSaA ,sls izklafxd ifjpkYu dk;Z fuekZ.k vFkok fodkl&laca/kh fØ;kdykiksa ds nkSjku vFkok igys gks ldrs gSaA mnkgj.kr;k] tc rd Hkou dk fuekZ.k&dk;Z “kq: u gks] LFky dk mi;ksx dkj ikfdZax ds fy, djuk vkSj vk; vftZr djukA pwafd izklafxd ifjpkYu&dk;Z en dks izca/ku }kjk fuf’pr rjhds ds vuqlkj ,sls LFky rFkk fLFkfr esa ykus ds fy, vko”;d ugha gS] izklafxd ifjpkYu&dk;Z ls lacaf/kr vk;k rFkk O;; dks ykHk gkfu fooj.k esa ekU;rk nh tk,xh rFkk mls vk; o O;; ds lacaf/kr oxhZdj.k esa Mkyk tk,xkA

23 LofufeZr vkfLr dh ykxr dk fu/kkZj.k vf/kxzghr dh x;h vkfLr ds fl)kUrksa ds vuqlkj gh fd;k tkrk gSA ;fn dksbZ izfr’Bku lkekU; dkjksckj ds nkSjku] le:i vkfLr;ksa dh fcØh djrk gS rks vkfLr dh ykxr lkekU;;k oSls gh ekuh

‘Hkkx IIµ[k.M 3(i)’

Hkkjr dk jkti=k % vIk/kj.k

15

tk,xh tSls fd vkfLr dk fuekZ.k fcØh ds fy, gks [ns[ksa ys[kk ekud 2]A vr%],slh ykxrksa dk fu/kkZj.k djrs le; vkarfjd ykHkksa dks ?kVk;k tkrk gSA blh izdkj] LofufeZr vkfLr ds fuekZ.k ds le; csdkj lkexzh] Je rFkk vU; lalk/kuksa dh [kpZ dh x;h vlkekU; jkf”k;ksa dks vkfLr dh ykxr esa “kkfey ugha fd;k tk,xkA ys[kk ekud 16]_.k ykxrksa] LofufeZr IEifÜk] la;a= vkSj miLdj dh LofufeZr en dh vxz.khr jkf”k esa C;kt dh Js.kh dks ,d ?kVd ds :i esa ekU;rk nsus ds fy, ekun.M LFkkfir djrk gSA

24 /kkjd ikniksa dk ys[kk Bhd oSls gh fd;k tkrk gS tSls fd IEifÜk] la;a= vkSj miLdj dh Lo&fufeZr enksa dk mlds izca/ku ¼eSusteSaV½ }kjk fuf’pr rjhds vuqlkj ifjpkYu ds fy, vko”;d LFky o fLFkfr esa ykus ls igys fd;k tkrk gSA ifj.kkeLo:i] bl ekud esa ^fuekZ.k^ ds lanHkZ esa mu dk;Zdykiksa dks Hkh fy;k tk,xk tks /kkjd ikniksa dh [ksrh ds fy, vko”;d gSa tks fd mu /kkjd ikniksa dks izca/ku }kjk fuf’pr rjhds ds vuqlkj dk;Z djus dh fLFkfr ls igys gksrs gSaA

Ykkxr dk eki

25 fdLh IEifÜk] la;a= vkSj miLdj dh ykxr] ekU;rk ¼vfHkKku½ frFk dks mldh udn dher ds cjkckj gksrh gSA ;fn Hkqxrku lkekU;_.k “krksZa ls vkLFkfxr gksrk gS] rks leku udn dher o dqy Hkqxrku ds varj dks _.k vof/k ds nkSjku C;kt ds :i esa ekU;rk nh tkrh gS c”krsZ mls ys[kk ekud 16 ds vuqlkj iwathd’r u fd;k x;k gksA

26 IEifÜk] la;a= vkSj miLdj dh ,d ;k ,d ls vf/kd enksa dks xSj&ekSfnzd ¼vkfLr½ vkfLr;ksa vFkok ekSfnzd ,oa xSj&ekSfnzd nksuksa dh la;qDr vkfLr;ksa ds cnys vf/kxzghr fd;k tk ldrk gSA vkxs dh ppkZ ,d xSj&ekSfnzd vkfLr dks nwljh xSj&ekSfnzd vkfLr ds lkFk fofue; ls vf/kxzghr djus ij dh xbZ gS] ijUrq ;g fiNys okD; esa fn, x, IHkh

fofue;ksa ij Hkh ykxw gSA ,slh IEifÜk] la;a= vkSj miLdj dh ykxr mfpr ewY; ekih tkrh gS] c”krsZa ¼d½ fofue; ;kjk ysu&nsu esa okf.kfT;d lkjRo dk vHkko u gks(vFkok ¼[k½ izkIr dh xbZ vkfLr ¼vkfLr;ksa½ vFkok izkIr ifjR;Dr ¼NksM+h x;h½ vkfLr ¼vkfLr;ksa½ dk mfpr ewY; fo”oluh; :i ls eki ;ksX; ugha gksA vf/kxzghr en ¼enksa½ dh ykxr dk fu/kkZj.k blh izdkj fd;k tkrk gS] Hkys gh izfr’Bku ifjR;Dr ¼NksM+h x;h½ vkfLr dks rRdky vekU; u dj ik,A ;fn vf/kxzghr en ¼enksa½ dh ykxr dk eki mfpr ewY; ij u gks ik,] rks mldh ¼mudh½ ykxr dk eki cnys esa nh x;h vkfLr dh vxz.khr jkf”k ij fd;k tk,xkA

27 fdLh fofue; ;kjk ysu&nsu esa D;k dksbZ okf.kfT;d lkjRo gS ;k ugha bldk fu/kkZj.k djus ds fy, ,d izfr’Bku bl ckr ij fopkj djrk gS fd ysunsu ls mlds Hkkoh udnh izokg ij fdL lhek rd izHkko iM+sxA fofue; ;kjk ysunsu esa okf.kfT;d lkjRo gksrk gS] ;fn %

$\frac{1}{4}d\frac{1}{2}$ izkIr dh x;h vkfLr dk udnh izokg foU;kl $\frac{1}{4}tksf[ke]$ le; rFkk jkf'k $\frac{1}{2}$ vUrfjr dh x;h vkfLr ls fHkUu gks($\frac{1}{4}[k\frac{1}{2}$ fofue; ds ifj.kkeLo:i ysu&nsu ifjorZu }kjk izfr'Bku ds ifjpkYu ds Hkkx ds izfr'Bku fof'k'V ewY; esa ifjorZu gqv k gks($\frac{1}{4}x\frac{1}{2}$ mi;qZDr $\frac{1}{4}d\frac{1}{2}$ vFkok $\frac{1}{4}[k\frac{1}{2}$ esa varj fofue; dh xbZ vkfLr;ksa ds mfpr ewY; ds laca/k esa egUoiw.kZ gksA

;g fu/kkZfjr djus ds iz;kstu ls fd ,d fofue; ysunsuksa esa D;k dksbZ okf.kfT;d lkjRo gS] ysunsu ds ifjorZuksa ls izfr'Bku ds ifjpkYuksa ds Hkkx dk izfr'Bku fof'k'V ewY; ;djkSijkUr udnh izokgksa ds :i esa iznf'kZr gksxkA dqN ekeyksa esa bu fo''ys'k.kksa dk ifj.kke foLr'r x.kuk,a fd, feuk Hkh Li'V gks ldrk gSA

28 ,d vkfLr dk mfpr ewY; ;rc fo''oluh; :i ls ekik tk ldrk gS] ;fn $\frac{1}{4}d\frac{1}{2}$ rdZlaxr mfpr ewY; ekiksa ds ijkl $\frac{1}{4}jsat\frac{1}{2}$ esa ifjorZu''khyrk ml vkfLr ds laca/k esa egUoiw.kZ u gks (vFkok $\frac{1}{4}[k\frac{1}{2}$ ijkl $\frac{1}{4}jsat\frac{1}{2}$ ds vanj] fofHkUu izkDdyuksa dh laHkkO;rkvksa dk rdZlaxr fu/kkZj.k mfpr ewY; ds eki ds iz;ksx }kjk fd;k tk ldrk gSA ;fn ,d izfr'Bku izkIr vkfLr ;k ifjR;Dr vkfLr ds mfpr ewY; dks fo''oluh; :i ls eki ldrk gS rks ifjR;Dr vkfLr dk mfpr ewY; izkIr vkfLr dh ykxr ds eki ds fy, iz;ksx fd;k tk ldrk gS c''krsZ tc izkIr vkfLr dk mfpr ewY; vis{k;k vf/kd Li'V u gksA

29 tc ,d lesfdr dher ij lEifÜk] la;a= vkSj miLdj dh vusd ensa [kjnhn tkrh gSa] izfrQy dks fofHkUu enksa ds vf/kxzg.k dh frfFk dks muds mfpr ewY; ds vk/kkj ij foHkkftr fd;k tkrk gSA ;fn vf/kxzghr enksa dk mfpr ewY; dk eki fo''oluh; :i ls u gks ldrk gks rks bu ewY;ksa dks l{ke ewY; ;kadudÜkZvksa $\frac{1}{4}oSY$;wjksa $\frac{1}{2}$ }kjk fu/kkZfjr mfpr vk/kkj ij izkDdfyr fd;k tkrk gSA

30 foÜkh; iV~Vs ds v/khu iV~Vsnkj }kjk /kkfjr lEifÜk] la;a= rFkk miLdj dh en dh ykxr ys[kk ekud 19] iV~Vs ds vuqlkj fu/kkZfjr dh tk,xhA

31 lEifÜk] la;a= vkSj miLdj dh en dh vxz.khr jkf'k dks ljdkjh vuqnkuksa }kjk ys[kk ekud 12] ljdkjh vuqnkuksa ds fy, ys[kk] ds vuqlj.k esa de fd;k tk ldrk gSA

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ekU;rk ds i'pkr~ eki

32 ,d izfr'Bku dks viuh ys[kk uhfr ds :i esa vuqPNsn 33 ds vuqlkj ykxr ekWMy ;k vuqPNsn 34 ds vuqlkj iquewZY;kadu ekWMy dk p;u djuk pkfg, vkSj mls viuh bl ys[kk&uhfr dks lEifÜk] la;a= vkSj miLdj dh lEiw.kZ Js.kh ij ykxw djuk pkfg,A

Ykkxr ekWMy

33 ,d vkfLr ds :i esa ekU;rk $\frac{1}{4}vfHkKku\frac{1}{2}$ ds i'pkr~ lEifÜk] la;a= vkSj miLdj dh ,d en dks lafpr ewY;âkl $\frac{1}{4}vo\{k,k\frac{1}{2}$ vkSj lafpr {kfrxzLrrk $\frac{1}{4}âkl\frac{1}{2}$ gkfu;ka ?kVkdj bldh ykxr ij vxz.khr $\frac{1}{4}dSjh\frac{1}{2}$ djuk pkfg,A

iqueZwY;kadu ekWMy

34 ,d vkfLr ds :i esa ekU;rk ds i'pkr~ lEifÜk] la;a= vkSj miLdj dh ,d en ftlds mfpr ewY; dk eki fo''oluh; :i ls fd;k tk ldrk gS] mls iqueZwY;kafdr jkf'k ij vxz.khr fd;k tkuk pkfg, tks ijorhZ lafpr ewY;âkl vkSj ijorhZ lafpr {kfrxzLrrk gkfu;ka ?kVkus ds ckn iqueZwY;kadu dh frfFk dks mfpr ewY; gSA iqueZwY;kadu i;kZIr fu;ferrk ls fd;k tkuk pkfg, rkfd ;g lqfuf'pr fd;k tk lds fd vxz.khr jkf'k ml jkf'k ls T;knk fHkUu u gks tks rquyui= dh frfFk dks mfpr ewY; dk iz;ksx djrs gq, fu/kkZfjr dh tkrh gSA

35 lEifÜk] la;a= vkSj miLdj dh enksa dk mfpr ewY; ;vkerkSj ij cktkj&vk/kkfjr ml lk{; }kjk fu/kkZfjr fd;k tkrk gS tks lkekU;r;k O;olkf;d :i ls ;ksX;rkizkIr ewY;kadudÜkZvksa $\frac{1}{4}oSY$;wlZ $\frac{1}{2}$ }kjk ewY;kadu ds vk/kkj ij gksrk gSA

36 ;fn mfpr ewY; dk cktkj&vk/kkfjr lk{; bl dkj.k u gks fd lEifÜk] la;a= vkSj miLdj dh en dh ,slh fof'k'V izd'fr gS vkSj en dks cgqr&gh de cspk tkrk gS] fujarj O;olk; ds Hkkx dks NksM+dj] ,d izfr'Bku dks vk; n'f'Vdks.k dk iz;ksx dj mfpr ewY; dk izkDdyu vuqeku djus dh vko'';drk iM+ ldrh gS $\frac{1}{4}mnkgj.kLo:lk]$ cV~Vkxr udnh

izokg iwokZuqekuksa ij vk/kkfjr $\frac{1}{2}$ vFkok ,d ewY;âkflr izfrLFkku ykxr n`f`Vdks.k ftldk mns”;
 ,d en ds vf/kxzg.k ;k fuekZ.k dh pkyw ykxr dk okLrfod izkDdyu djuk gS ftldh
 orZeku en dh rjg gh lsok laHkkO;rk gSA
 37 iqueZwY;kafdr IEifÜk] la;a= rFkk miLdj ds mfpr ewY; ds iqueZwY;kadu dh vko`fÜk mlds
 mfpr ewY;ksa esa ifjorZuksa ij fuHkZj djrh gSA tc iqueZwY;kafdr vkfLr dk
 mfpr ewY; vxz.khr ewY; ls cgqr fHkUu gks] rks mldk nksckjk iqueZwY;kadu
 dj;k tkuk pkfg,A IEifÜk] la;a= vkSj miLdj dh dqN enksa ds mfpr ewY; esa vfLFkj rFkk
 egÜoiw.kZ cnyko gksrs gSa] vr% mudk okf`kZd iquewZY;kadu dj;k tkuk
 vko”;d gSA IEifÜk] la;a= vkSj miLdj dh ,slh ensa ftuds mfpr ewY; esa ekewyh
 cnyko gksrs gksa] mudk iquewZY;kadu bruh “kh?kzrk ls dj;k tkuk vko”;d ugha gSaA cfYd]
 ,slh enksa dk rhu ;k ikap o`kZ ds varjky ij iqueZwY;kadu dj;k tkuk vko”;d gks
 ldrk gSA

38 tc IEifÜk] la;a= vkSj miLdj dh fdlh ,d en dk iqueZwY;kadu fd;k tkrk gS rks iquewZY;kafdr
 jkf`k esa vkfLr dh vxz.khr jkf`k dks lek;ksfr fd;k tkrk gSA iquewZY;kadu dh frfFk dks
 fuEuify[kr esa ls fdlh ,d rjhds vuqlkj vkfLr dk izfriknu fd;k tkrk gS %

$\frac{1}{4}d\frac{1}{2}$ ldy vxz.khr jkf`k dks bl rjg lek;ksfr fd;k tk,xk] tks vkfLr dh vxz.khr jkf`k ds
 iqueZwY;kadu ds vuq;i gksA mnkgj.kLo:i ldy vxz.khr jkf`k izy {kuh;  $\frac{1}{4}n`f`Vxkspj\frac{1}{2}$
 cktkj vkadM+ksa ds lanHkZ esa iqudZfFkr dh tk ldrh gS ;k bls vxz.khr jkf`k esa ifjorZu ds
 lekuqikr esa iqudZfFkr fd;k tk ldrk gSA iqueZwY;kadu dh frfFk ij lafpr ewY;âkl] lafpr
 {kfrxzLrrk gkfu;ksa dks /;ku esa j[kdj ldy vxz.khr jkf`k o vkfLr dh vxz.khr jkf`k ds chp
 vUrj ds leku lek;ksfr fd;k tkrk gS(vFkok

$\frac{1}{4}[k\frac{1}{2}$ lafpr ewY;âkl dks vkfLr dh ldy vxz.khr jkf`k ls lekIr fd;k tkrk gSA

Lafpr ewY;âkl ds lek;kstu dh jkf`k vxz.khr jkf`k dh o`f) ;k deh dk Hkkx curh gS vkSj
 bldk ys[kk vuqPNsn 42o 43 ds vuqlkj fd;k tkrk gSA

39 ;fn IEifÜk] la;a= vkSj miLdj dh ,d en dk iquewZY;kadu fd;k tkrk gS rks IEifÜk] la;a= vkSj
 miLdj dh laiW.kZ Js.kh dk] ftlls og en lacaf/kr gS] iquewZY;kafdr fd;k tkuk pkfg,A

40 IEifÜk] la;a= vkSj miLdj dh Js.kh esa mu vkfLr;ksa dk lewg gksrk gS ftudh izd`fr
 feyrh&qtqyrh gksrk gS vkSj ,d izfr`Bku esa iz;ksx Hkh ,d rjg ls gh gksrk gSA vyx&vyx
 Js.f.k;ksa ds mnkgj.k bl izdkj gSa %

$\frac{1}{4}d\frac{1}{2}$

Hkwfe

$\frac{1}{4}[k\frac{1}{2}$

Hkwfe ,oa

Hkou

$\frac{1}{4}Xk\frac{1}{2}$

e”khujh

‘Hkkx llμ[k.M 3(i)’

Hkkjr dk jkti=k % vlk/kj.k

17

$\frac{1}{4}?k\frac{1}{2}$ ty;ku

$\frac{1}{4}M\frac{1}{2}$ ok;q;ku

$\frac{1}{4}Pk\frac{1}{2}$ eksVj&okgu

$\frac{1}{4}N\frac{1}{2}$ QuhZpj o fQDlpj

$\frac{1}{4}Tk\frac{1}{2}$ dk;kZy; miLdj ,oa

$\frac{1}{4}>\frac{1}{2}$ /kkjd ikni

41 vkfLr;ksa dk pqfuUnk iquewZY;kadu vkSj foÜkh; fooj.kksa dh mu jkf`k;ksa dh fjksfVZax
 ls cpus ds fy, tks fd fHkUu&fHkUu frfFk;ksa dh ykxrksa o ewY;ksa ds
 feJ.k] IEifÜk] la;a= vkSj miLdj dh ,d Js.kh dh enksa dk iquewZY;kadu ,d&lkFk fd;k
 tkrk gSA fQj Hkh] ,d Js.kh dh vkfLr;ksa dk iqueZwY;kadu jksfyax vk/kkj ij Hkh fd;k tk ldrk gS

c"krSZ mu vkfLr;ksa dk iquewZY;kadu y?kq vof/k esa iwjk dj fy;k tk, rFkk iquewZY;kadu v|ru Hkh cuk jgsA

42 iquewZY;kadu ds ifj.kkeLo:i ,d vkfLr dh vxz.khr jkf" k esa o`f) dks iquewZY;kadu vf/k"ks" k 'kh" kZ ds vUrZxr Lokfe;ksa ds fgrksa esa lh/ks gh tek  $\frac{1}{4}\text{ØsfMV}\frac{1}{2}$  fd;k tkuk pkfg,A ysfdu] o`f) dks ykHk&gkfu fooj.k esa ekU;rk ml lhek rd nh tkuh pkfg, ftruh dh og ml vkfLr dh ykHk&gkfu fooj.k esa iwoZ esa ekU; ewY;kadu esa deh dk foi;kZ; $\frac{1}{4}\text{myVko}\frac{1}{2}$ gksA

43 iquewZY;kadu ds ikfj.kkeLo:i vkfLr dh vxz.khr jkf" k esa deh dks ykHk&gkfu fooj.k esa pktZ fd;k tkuk pkfg,A fQj Hkh] deh dk iquewZY;kadu vf/k"ks" k 'kh" kZ ds vUrZxr Lokfe;ksa ds fgrksa esa lh/ks gh ml lhek rd ukes Mkyk tkuk pkfg, ftruk fd ml vkfLr ds iquewZY;kadu vf/k"ks" k esa tek $\frac{1}{4}\text{ØsfMV}\frac{1}{2}$ 'ks" k fojeku gSA 44 IEifÜk] la;a= vkSj miLdj dh ,d en ds laca/k esa Lokfe;ksa ds fgrksa esa lfEefyr iquewZY;kadu vf/k"ks" k dks vkfLr dh xSj&ekU;rk ij jktLo izfrfj{kr jkf" k esa vUrfrj fd;k tk ldrk gSA tc vkfLr dks okil fd;k tkrk gS ;k mldk fuiVku fd;k tkrk gS rks vf/k"ks" k dh laiw.kZ jkf" k dk vUrj.k fd;k tk ldrk gSA ysfdu tc izfr'Bku }kjk vkfLr dk mi;ksx fd;k tkrk gS rks vf/k"ks" k dh dqN gh jkf" k dk vUrj.k fd;k tk ldrk gSA ,sls ekeyksa esa] vUrfrj vf/k"ks" k dh jkf" k] vkfLr dh iquewZY;kafdr vxz.khr jkf" k ij vk/kkfjr ewY;âkl dh jkf" k vkSj ewy ykxr ij vk/kkfjr ewY;âkl dh jkf" k dk vUrj gksxkA iquewZY;kadu vf/k"ks" k ls jktLo izfrfj{kr fuf/k esa vUrj.k ykHk&gkfu fooj.k ds }kjk ugha fd;s tkrs gSaA ewY;âkl $\frac{1}{4}\text{vo}\{k;k\frac{1}{2}$

45 IEifÜk] la;a= vkSj miLdj dh en dk izR;sd Hkkx fldh ykxr en dh dqy ykxr ds ifjizs{; esa egÜoiw.kZ gks mldk ewY;âkl vyx&ls yxk;k tkuk pkfg,A

46 ,d izfr'Bku IEifÜk] la;a= vkSj miLdj dh en ds izeq[k Hkkxksa ds izkfjHkd ekU; jkf" k;ksa dk vkcaVu djrk gS vkSj izR;sd Hkkx dk ewY;âkl vyx&vyx yxrk gSA mnkgj.kLo:i] ,d ok;q;ku] pkgs og vius LokfeRo esa gS ;k foÜk iV~Vs ds vUrZxr gS] ,vjÝse o batukas dk ewY;âkl vyx&vyx yxkuk mfpr gksxkA

47 IEifÜk] la;a= vkSj miLdj dh ,d en ds egÜoiw.kZ Hkkx dk mi;ksxh thoudky rFkk ewY;âkl dh i)fr mlh en ds nwljs egÜoiw.kZ Hkkx ds thou dky o ewY;âkl i)fr tSlh gh gks ldrh gS ,sls Hkkxksa dk ewY;âkl izHkkj fu/kkZfjr djus ds fy, mudk lewg cuk;k tk ldrk gSA

48 izfr'Bku IEifÜk] la;a= vkSj miLdj dh ,d en ds dqN Hkkxksa dk tgka vyx&ls ewY;âkl yxrk gS ogha og ml en ds "ks" k Hkkx dk Hkh vyx ls ewY;âkl yxrk gSA en ds "ks" k Hkkx esa os Hkkx gksrs gSA ftudk O;fDrx rkSj ij dksbZ egÜo ugha gksrkA ;fn izfr'Bku bu Hkkxksa ds fy, vyx&vyx izR;k"kk gS rks "ks" k Hkkx dk ewY;âkl yxkus ds fy, lfUudVrk rduhda vko";d gks ldrh gSa tks mlds Hkkxksa dh miHkksx iz.kkyh rFkk@vFkok mi;ksxh thoudky dk lgh&lgh fp=.k djsaA

49 ,d izfr'Bku ,d en ds mu Hkkxksa ds vyx ls ewY;âkl yxkus ds fy, p;u dj ldrk gS ftudh ykxr en dh dqy ykxr ds ifjizs{; esa vf/kd ugh gksrk gSA

50 izR;sd vof/k ds ewY;âkl izHkkj dks ykHk&gkfu fooj.k esa ekU;rk nh tkuh pkfg, gS c"krSZ fdlh vU; vkfLr dh vxz.khr jkf" k esa ;g lfEefyr u gksA

51 ,d vof/k ds ewY;âkl izHkkj dks lkekU;r;k ykHk&gkfu fooj.k esa ekU;rk nh tkrh gSA ijarq dHkh&dHkh vkfLr esa fufgr Hkkoh vkfFkZd ykHkksa dks vU; vkfLr;ksa dh mRifÜk esa lekfg $\frac{1}{4}$, CtkcZ $\frac{1}{2}$ dj fy;k tkrk gSA ,slh fLFkfr esa ewY;âkl izHkkj vU; vkfLr dh ykxr dk Hkkx cu tkrk gS rFkk mls bldh vxz.khr jkf" k esa "kkfey dj fy;k tkrk gS mnkgj.k;k] fofuekZ.k djus okys la;a= rFkk miLdj ds ewY;âkl dks lwphe) lkeku $\frac{1}{4}\text{baosUV}^{\text{a}}\text{h}\frac{1}{2}$ esa ifjorZu dh ykxr esa "kkfey djuk $\frac{1}{4}\text{ns}[ksa\text{ys}[kk\text{ekud }2\frac{1}{2}\text{ A blh izdkj}]$ fodkl xfrfof/k;ksa esa iz;qDr IEifÜk] la;a= rFkk miLdj ds ewY;âkl dks ys[kk ekud

26] vewrZ vkfLr;ka ds vuqlj.k esa ekU; vewrZ vkfLr dh ykxr esa "kkfey fd;k tk ldrk gSA

ewY;âkl&;ksX; jkf'k rFkk ewY;âkl vof/k

52 ,d vkfLr dh ewY;âkl;ksX; jkf'k mlds mi;ksxh thoudky ds nkSjku ,d O;ofLFkr vk/kkj ij vkcafVr dh tkuh pkfg,A

53 ,d vkfLr ds vof'k"V ewY; vkSj mi;ksxh thoudky dh de ls de izR;sd foÜkh; o"kZ ds vUr esa ,d ckj leh{kk djuh pkfg, vkSj ;fn xr izkDdyuksa ls izR;k'kk,a fHkUu ik;h tkrh gSa] rks ifjorZu ¼ifjorZuksa½ dk ys[kk ,d ys[kk izkDdyu esa ifjorZu ds :i esa ekud ys[kk ekud 5] ^vof/k ds fy, 'kq) ykHk ;k gkfu] iwokZof/k ensa vkSj ys[kk uhfr;ksa esa ifjorZu^ ds vuqlj.k esa djuk pkfg,A

54 ewY;âkl dks ekU;rk rHkh nh tkrh gS tc vkfLr dk mfpr ewY; vxz.khr jkf'k ls vf/kd gks vkSj ;g ekU;rk rc rd nh tkrh gS tc rd vkfLr dk vof'k"V ewY; mldh vxz.khr jkf'k ls vf/kd ugha gks tkrkA vkfLr dh ejEer vkSj j[kj[kko blds ewY;âkl dh vko";drk ls bUdkj ugha djrkA

55 vkfLr dh ewY;âkl jkf'k dk fu/kkZj.k mlds vof'k"V ewY; dks ?kVkdj fd;k tkrk gSA

56 ,d vkfLr dk vof'k"V ewY; c<+dj bldh vxz.khr jkf'k ds cjkcj vFkok mlls vf/kd gks ldrk gSA ;fn ,slk gksrk gS rks vkfLr dk ewY;âkl izHkkj "kwU; gksrk gSA ;g rc rd "kwU; gh jgsxk tc rd fd bldk vof'k"V ewY; ?kV dj vxz.khr jkf'k ls de ugha gks tkrkA

57 ,d vkfLr dk ewY;âkl rHkh izkjaHk gksrk gS tc vkfLr mi;ksx ds fy, miyC/k gksrh gS] ;kfu tc og izca/ku }kjk fuf'pr <ax ds vuqlkj ifjpkYu;ksX; vko";d LFkku o fLFkfr esa gksrh gSA ,d vkfLr dk ewY;âkl yxkuk ml frfFk ls cUn gks tkrk gS] tc vkfLr lfØ; iz;ksx ls can gksdj fuiVku ds fy, j[kh tkrh gS ;k fQj ml frfFk ls tc mls vekU; fd;k tkrk gS] blesa tks Hkh frfFk igys gksA vr% ewY;âkl yxk;k tkuk rc can ugha gksrk tc vkfLr dk iz;ksx u gks ;k mls lfØ; iz;ksx ls gVk fy;k x;k gks ¼aysfdu ;g fuiVku ds fy, ugha j[kh tkrh½ c"krS vkfLr iwjh rjg ls ewY;âkflr u gks tk,A ;fi ewY;âkl dh iz;ksx fof/k;ksa ds vUrZxr ewY;âkl izHkkj "kwU; gks ldrk gS tcfd dksbZ mRiknu u Hkh gksA

58 izfr'Bku dks fdLh vkfLr esa vUrfuZfgr Hkkoh vkfFkZd ykHk eq[; :i ls mlds mi;ksx }kjk izklr gksrs gSaA ijarq] vU; dkj.kksa ls] tSls fd] rduhdh vFkok okf.kfT;d :i ls vizpfyr gksus vkSj VwV&QwV ds ifj.kkeLo:i iz;ksx esa u jgus ls vkfLr ls tks vkfFkZd ykHk izklr fd, tk ldrs Fks] os de gks tkrs gSaA vr% vkfLr ds mi;ksxh thoudky dk fu/kkZj.k djus ds fy, fuEuify[kr lHkh ?kVdksa ij fopkj fd;k tkrk gS %

¼d½ vkfLr dk izR;kf'kr mi;ksxA mi;ksx dk ewY;kadu vkfLr dh izR;kf'kr {kerk vFkok HkkSfrd mRiknu ij fuHkZj djrk gS(

¼k½ izR;kf'kr HkkSfrd VwV&QwV tks fd mlds ifjpkYu dkjdxsa ij fuHkZj djrh gS] tSls fd] vkfLr dk mi;ksx fdruh f'k¶Vksa ds fy, fd;k tkuk gS] mldh ejEer rFkk j[k&j[kko dk D;k dk;ZØe gS vkSj tc vkfLr iz;ksx esa ugha gS rks mldh ns[k&j[k o j[k&j[kko dSls gksxk(

¼Xk½ mRiknu esa ifjorZu vFkok lq/kkj gksus vFkok mRikn dh cktkj dh ekax esa ifjorZu gksus vFkok lsok esa ifjorZu gksus ds ifj.kkeLo:i rduhdh vFkok okf.kfT;d viz;qDrrkA ,d vkfLr dk iz;ksx djrs gq, rS;kj dh x;h ,d en dh foØ; dher esa izR;kf'kr Hkkoh dVksfr;ka] vkfLr dh rduhdh o okf.kfT;d viz;qDrrk dh izR;k'kk dk ladsr nsrh gSa tks cnys esa vkfLr esa lfUufgr Hkkoh vkfFkZd ykHkksa dh dVksrh dks iznf'kZr dj ldrh gSA

¼?k½ vkfLr ds iz;ksx dh dkuwuh vFkok blh rjg dh vU; lhek,a] tSls dh lacaf/kr iV~Vksa ¼yhtksa½ dh frfFk;ksa dk lekiuA

59 fdLh vkfLr dk thoudky izfr'Bku ds fy, mldh izR;kf'kr mi;ksfxrk ds lanHkZ esa ifjHkkf'kr fd;k tkrk gSA izfr'Bku dh vkfLr izca/ku uhfr esa fufnZ'V vof/k ds ckn vFkok Hkkoh vkfFkZd ykHkksa ds fufnZ'V va"kr rd miHkksx ds ckn vkfLr ds fuiVku dk fu.kZ; fy;k tk ldrk gSA vr% vkfLr dk mi;ksxh thoudky mlds vkfFkZd thoudky ls de gks ldrk gSA fdLh vkfLr ds mi;ksxh thoudky dk izkDdyu dk fo'k; foosd&lEer gS] tks fd izfr'Bku ds mlh izdkj dh vkfLr;ksa ds iz;ksx ds vuqHko ds vk/kkj ij gksrk gSA

60 Hkwfe rFkk Hkou i`Fkd;ksX; vkfLr;ka gSa rFkk mudk ys[kk Hkh i`Fkd :i ls fd;k tkrk gS] Hkys mUgsa ,d&lkFk vf/kxzghr D;ksa u fd;k x;k gksA dqNsd vioknksa dks NksM+dj] tSlS fd] mR[kuu rFkk og LFkku ftldk iz;ksx fQfyax ds fy, fd;k tkrk gS] Hkwfe dk vlhfer mi;ksxh thoudky gksrk gS] vr% mldk ewY;âkl ugha yxk;k tkrk gSA Hkouksa dk mi;ksxh thoudky lhfer gksrk gS] vr% os ewY;âkl;ksX; vkfLr;ka gSa] ftl Hkwfe ij Hkou cuk gks mlds ewY; esa o`f) gks rks ml o`f) dk izHkko Hkou dk ewY;âkl jkf`k fu/kkZfjr djus ij ugha iM+rk gSA 'Hkkx llµ[k.M 3(i)' Hkkjr dk jkt=k % vlk/kj.k

61 ;fn Hkwfe dh ykxr esa LFkku ¼lkbV½ dks fo[kafMr djus] gVkus rFkk iqucZgkyh ¼iwoZ dh fLFkfr esa ykus½ dh ykxr Hkh “kkfey gks rks bu ykxrksa ls vftZr ykHk dh vof/k ds nkSjku Hkw&vkfLr ds ,sls Hkkx dk ewY;âkl yxk;k tkuk pkfg,A dqN ekeykas esa] Hkwfe dk Lo;a lhfer mi;ksxh thoudky gks ldrk gSA ,slh fLFkfr esa] mldk ewY;âkl bl <+ax ls yxk;k tkrk gS tks blls gksus okys ykHkksa dks izdV djrk gSA

ewY;âkl fof/k

62 viukbZ xbZ ewY;âkl fof/k }kjk ml i)fr dks iznf`kZr djuk pkfg, ftlls vkfLr ds Hkkoh vkfFkZd ykHk izfr"Bku }kjk mi;ksx esa yk;s tkus ds fy, izR;kf`kr gSaA

63 ,d vkfLr ij tks Hkh ewY;âkl fof/k ykxw dh tkrh gS mldh de ls de izR;sd fo`Uk o`kZ dh lekflr ij leh[kk dh tkuh pkfg, vkSj vkfLr esa vUrfuZfgr Hkkoh vkfFkZd ykHkksa ds izR;kf`kr miHkksx ds rjhds esa ;fn eg`Uoiw.kZ ifjorZu gks rks ewY;âkl fof/k esa ifjorZu dj nsuk pkfg, rkfd ifjofrZr rjhdk ijhyf[kr gks ldsA ,sls ifjorZu dk ys[kk ekud 5 ds vuqlj.k esa izkDdyu esa ifjorZu ds rkSj ij ys[kk fd;k ykuk pkfg,A

64,d vkfLr ds ewY;âkl ;ksX; jkf`k ds vkcaVu ds fy, mlds mi;ksxh thoudky ds nkSjku ,d O;ofLFkr <ax ds vk/kkj ij fHkUu&fHkUu ewY;âkl fof/k;ksa dk iz;ksx fd;k tk ldrk gSA bu fof/k;ksa esa lh/kh js[kk fof/k] ?kVrk “ks`k fof/k vkSj mRiknu bdkbZ fof/k lfEefyr gSaA lh/kh js[kk fof/k esa ewY;âkl mi;ksxh thoudky esa ,d&TkSlk yxk;k tkrk gS ;fn] vkfLr dk vof`k`V ewY; ifjofrZr u gksrk gksA ?kVrk “ks`k fof/k esa mi;ksxh thou ds nkSjku ?kVrs Øe esa ewY;âkl yxk;k tkrk gSA mRiknu bdkbZ fof/k esa ewY;âkl izR;kf`kr iz;ksx ;k mRiknu ds vk/kkj ij pktZ fd;k tkrk gSA ,d izfr`Bku ml fof/k dk p;u djrk gS tks vkfLr esa lfUukfgr Hkkoh vkfFkZd ykHkksa ds miHkksx ds izR;kf`kr <ax dks egqr utnhd ls iznf`kZr djsA ml fof/k dk iz;ksx leku :i ls ,d vof/k ls nwljh vof/k rd tkjh jgrk gS c`krZs mu Hkkoh vkfFkZd ykHkksa ds miHkksx ds izR;kf`kr <ax esa dksbZ ifjorZu u gks vFkok vkfLr ds miHkksx ds loksZÜke izn`kZu ds fy, fo/kku ¼dkuwu½ ds vuqlj.k esa fof/k esa dksbZ ifjorZu u gksA

65 ,d ewY;âkl fof/k mi;qDr ugha gS] tks ml jktLo in vk/kkfjr gS] tks xfrfof/k ls mRiUu gksrk gS ftlesa ,d vkfLr dk iz;ksx fd;k tkrk gS] ,d vkfLr ds iz;ksx lfgr xfrfof/k }kjk mRiUu jktLo] lkekU;r;k mu dkjds dks iznf`kZr djrk gS tks vkfLr ds vkfFkZd ykHkksa ds miHkksx ls fHkUu gSaA mnkgj.kLo:i] jktLo vU; fufof`V;ksa ¼bUiqV~l½ o izfØ;kvksa] fcØh xfrfof/k;ksa vkSj fcØh ek=kvksa o dherksa esa ifjorZuksa }kjk izHkkfor gksrk gSA jktLo dk dher ?kVd eqnzLQhfr ls izHkkfor gks ldrk gS] ftldk vkfLr ds miHkksx ds rjhds ij dksbZ izHkko ugha iM+rk gSA

orZeku foLFkkiu] iqucZgkyh vkSj vU; nkf;Roksa esa ifjorZu

66 lEifÜk] la;a= vkSj miLdj dh ykxr esa ifjorZu bls vf/kxzg.k ;k fuekZ.k ds ckn nkf;Roksa esa ifjorZuksa ds dkj.k] dher lek;kstu “kqYdksa esa ifjorZu] fo[kamu] gVkuk] iqucZgkyh vkSj blh izdkj ds rRoksa ds fy, nh tkus okyh jkf`k;ksa ds izkjafHkd izkDdyuksa esa ifjorZuksa ls gks ldrs gSa vkSj vuqPNsn 16 ds vuqlj.k esa vkfLr dh ykxr esa lfEefyr gks ldrs gSaA ykxr esa bl izdkj ds ifjorZuksa dk ys[kk fuEufyf[kr vuqPNsnksa 67&68 ds vuqlj.k esa fd;k tkuk pkfg,A

67 ;fn lacaf/kr vkfLr dk eki ykxr ekWMyk dk iz;ksx djrs gq, fd;k x;k gS%

$\frac{1}{4}d\frac{1}{2}$ fuEufyf[kr $\frac{1}{4}[k\frac{1}{2}$ ds v/khu] nkf;Ro esa ifjorZuksa dks orZeku vof/k esa lacaf/kr vkfLr dh ykxr esa tksM+k ;k ?kVk;k tkuk pkfg,A

$\frac{1}{4}[k\frac{1}{2}$ vkfLr dh ykxr esa ls ?kVk;h x;h jkf'k bldh vxz.khr jkf'k ls vf/kd ugha gksuh pkfg,A;fn nkf;Ro esa deh vkfLRk dh vxz.khr jkf'k ls vf/kd gks tkrh gS rks ml o`f) ykHk dks ykHk&gkfu fooj.k esa rqjar ekU;rk nh tkuh pkfg,A

$\frac{1}{4}Xk\frac{1}{2}$;fn lek;kstu ls vkfLr dh ykxr esa o`f) gksrh gS rks izfr"Bku dks ;g fopkj djuk pkfg, fd D;k ;g vkfLr dh ml ubZ vxz.khr jkf'k dk ladsr gS fildh iwjh rjg ls olwyh ugha gks ldrh gSA ;fn bl izdkj dk ladsr gS] rks izfr"Bku dk vkfLr dh {kfrxzLrrk dh tkap olwyh ;ksX; jkf'k dk izkDdyu djds djuh pkfg, vkSj fdllh Hkh {kfrxzLrrk gkfu dk ys[kk ys[kk ekud 28 ds vuqlj.k esa djuk pkfg,A

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[PART II—SEC. 3(1)]

68 ;fn lacaf/kr vkfLr dk eki iquewZY;kadu ekWMy dk iz;ksx djrs gq, fd;k x;k gS %

$\frac{1}{4}d\frac{1}{2}$ nkf;Ro es ifjorZu ml vkfLr ij igys ekU; iquewZY;kadu vf/k'ks"k eas o`f) ;k deh esa fuEufyf[kr :i

esa cnyko dj nsrs gSa] rkfd%

$\frac{1}{4}i\frac{1}{2}$ nkf;Ro esa deh $\frac{1}{4}uhps$ $\frac{1}{4}[k\frac{1}{2}$ ds v/khu $\frac{1}{2}$ Lokfe;ksa ds fgr esa iqueZwY;kadu vf/k'ks"k esa lh/ks tek dh

tk,xh ysfdu mls NksM+dj fd ;g ykHk&gkfu fooj.k esa ml gn rd ekU; gksuh pkfg, fd ;g

vkfLr ij ml iqueZwY;kadu deh dks mYVk nsrh gSa tks igys ykHk&gkfu fooj.k esa ekU; FkhA

$\frac{1}{4}ii\frac{1}{2}$ nkf;Ro esa o`f) ykHk&gkfu fooj.k esa ekU; gksxh ysfdu mls NksM+dj tks Lokfe;ksa ds fgr esa

iqueZwY;kadu vf/k'ks"k dks ml gn rd lh/ks ?kVk nsuh pkfg, ftruk ml vkfLr ds iqueZwY;kadu

vf/k'ks"k esa dksbZ tek 'ks"k fojeku gksA

$\frac{1}{4}[k\frac{1}{2}$ bl fLFkfr esa ;fn vkfLr dks ykxr ekWMy ij vxz.khr fd;k tkrk gS vkSj nkf;Ro esa deh ml vxz.khr

jkf'k ls c< tkrh gS rks ml o`f) dks ykHk&gkfu fooj.k esa rRdky ekU;rk nh tkuh pkfg,A

$\frac{1}{4}x\frac{1}{2}$ nkf;Ro esa ifjorZu bl ckr dk ladsr gS fd vkfLr dk iqueZwY;kadu blfy, fd;k tkuk gS rkfd ;g

lqfuf'pr fd;k tk lds fd vxz.khr jkf'k ml jkf'k ls cgqr vf/kd fHkUu ugha gS] tks rqyui= dh frfFk

dks mfpr ewY; ds iz;ksx }kjk fuf'Pkr dh tkrh gSA bl izdkj dk iqueZwY;kadu ykHk&gkfu fooj.k vkSj

mi;qZDr $\frac{1}{4}d\frac{1}{2}$ ds v/khu Lokfe;ksa ds fgr esa ys tkus okyh jkf'k;ksa ds fu/kkZj.k esa fopkjFkZ fy;k tkuk

pkfg,A ;fn iquewZY;kadu vko';d gS] rks ml Js.kh dh lHkh vkfLr;ksa dk iqueZwY;kadu fd;k tkuk

pkfg,A

69 vkfLr dh lek;ksftr ewY;âkl ;ksX; jkf'k dk ewY;âkl blds mi;ksxh thou ds nkSjku yxk;k tk,xkA vr% tc ,d ckj lacf/kr vkfLr vius mi;ksxh thou ds var rd igqp tkrh gS] nkf;Ro esa lHkh ifjorhZ

ifjorZu oSls gh ykHk&gkfu fooj.k esa ekU; gksxs tSls&tSls os ?kfVr gksrs gSaA ;g ykxr ekWMy vkSj iqueZwY;kadu ekWMy nksuksa esa ykxw gksrk gSA

{kfrxzLrrk $\frac{1}{4}\hat{a}kl\frac{1}{2}$

70 ;g fu/kkZfjr djus ds fy, fd D;k IEifÜk] la;a= vkSj miLdj dh dksbZ en {kfrxzLr $\frac{1}{4}\hat{a}kl\frac{1}{2}$ gS] ,d izfr'Bku ys[kk ekud 28] vkfLr;ksa dk $\hat{a}kl$ dk iz;ksx djrk gSA ys[kk ekud 28 ;g Li'V djrk gS fd ,d izfr'Bku fdl izdkj vkfLr;ksa dh vxz.khr jkf'k dh leh{kk djrk gS] og fdl izdkj ,d vkfLr dh oLkwyh ;ksX; jkf'k dk fu/kkZj.k djrk gS vkSj og de ,d {kfrxzLrrk gkfu dks ekU;rk nsrk gS ;k mldk mYkVko djrk gSA

{kfrxzLrrk dh izfriwfrZ

71 IEifÜk] la;a= vkSj miLdj dh mu enksa ij tks {kfrxzLr gks xbZ gksa [kks xbZ gksa vFkok NksM+h xbZ gksa mu ij r`rh; i{kksa ls izfriwfrZ tc Hkh izkl; gksrh gS ykHk&gkfu fooj.k esa lEefyr dh tkuh pkfg,A

72 IEifÜk] la;a= vkSj miLdj dh enksa dh {kfrxzLrrk ;k gkfu;ksa ls r`rh; i{kksa ls lacaf/kr nkos ;k izfriwfrZ ds Hkqxrku vkSj ijorhZ $\frac{1}{4}ckn$ dh $\frac{1}{2}$ fdlh [kjhn ;k fuekZ.k }kjk vkfLr;ksa dk izfrLFkkiu i'Fkd vkfFkZd ?kVuk,a gSa vkSj mudk ys[kk Hkh fuEufyf[kr vuqlkj vyx&vyx fd;k tkrk gSA

$\frac{1}{4}d\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh enksa dh {kfrxzLrrk dh ekU;rk dh ys[kk ekud 28 ds vuqlj.k esa dh tkrh gS(

$\frac{1}{4}[k\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dk mi;ksx lekIr gks tkus vFkok mldk fuiVku dj nsus ij bl ekud ds vuqlj.k esa vekU; fd;k gS(

$\frac{1}{4}x\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh enksa ds {kfrxzLr gksus] [kksu vFkok NksM+us ls gq, uqdlku dh ;k r`rh; i{k ls izkl; gksrh gS] ykHk ;k gkfu dk fu/kkZj.k djus ds fy, lEefyr dh tkrh gS(vkSj

$\frac{1}{4}?k\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh enksa dh iquHkZ.Mkj.k] [kjhn ;k fuekZ.k dh ykxr dk fu/kkZj.k bl ekud ds vuqlj.k esa fd;k tkrk gSA

'Hkkx IIµ[k.M 3(i)" Hkkjr dk jkti=k % vIk/kj.k

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fuo`fÜk;ka $\frac{1}{4}okifl;ka\frac{1}{2}$

73 IEifÜk] la;a= vkSj miLdj dh ensa tks lfØ; iz;ksx ls fuo`Ük gks pqdh gksa fuiVku ds fy, /kkfjr gSa mUgsa vxz.khr jkf'k vkSj fuoy olwy;ksX; ewY;] buesa tks Hkh de gS] ml ij of.kZr fd;k tkuk pkfg,A bl laca/k esa ls dksbZ Hkh viys[ku ykHk&gkfu fooj.k esa rRdky ekU; fd;k tkuk pkfg,A

vekU;rk

74 IEifÜk] la;a= vkSj miLdj dh ,d en dks vxz.khr jkf'k fuEufyf[kr ij vekU; dh tkuh pkfg, %

$\frac{1}{4}d\frac{1}{2}$ fuiVku ij(;k

$\frac{1}{4}[k\frac{1}{2}$ tc mlds mi;ksx ;k fuiVku ls Hkkoh vkfFkZd ykHk izR;kf'kr u gksA

75 IEifÜk] la;a= vkSj miLdj dh fdlh en dh vekU;rk ls mRiUu gksus okyk dksbZ ykHk ;k gkfu mlh le; ykHk&gkfr fooj.k esa lEefyr fd;k tkuk pkfg, tc og en vekU; dh tkrh gS $\frac{1}{4}c''krsZ$ ys[kk ekud 19 iV~Vs ds vuqlkj fcØh vkSj okilh iV~Vs ij vU;Fkk vis{kk u gks $\frac{1}{2}$ A ykHkksa $\frac{1}{4}xsUt\frac{1}{2}$ dks ys[kk ekud 9] jktLo vfHkKku esa ;FkkifjHkkf'kr jktLo ds vuqlkj oxhZd`r ugha fd;k tkuk pkfg,A

76 ysfdu] ,d izfr'Bku viuh lkekU; xfrfof/k;ksa ds nkSjku IEifÜk] la;a= vkSj miLdj dh mu enksa dks useh rkSj ij $\frac{1}{4}$:Vhu $\frac{1}{2}$ esa csprk gS tks mlus vU; dks fdjk;s ij nsus ds fy, j[kh gS] mls pkfg, fd og bu enksa dks mudh vxz.khr jkf'k ij lwphc) eky $\frac{1}{4}bUosaVh^t\frac{1}{2}$ esa rc vUrfjr dj ns tc og mUgsa fdjk;s ij nsus dks can djs fcØh ds fy, /kkfjr djrk gSA bl izdkj

dh vkfLr;ksa dh fcØh ls izkIr jkf'k;ka ys[kk ekud 9] jktLo $\frac{1}{4}$ vfHkKku $\frac{1}{2}$ ds vuqlkj
 jktLo esa ekU; $\frac{1}{4}$ vfHkKkr $\frac{1}{2}$ gksaxhA
 77 IEifÜk] la;a= vkSj miLdj dh ,d en dk fuiVku dbZ izdkj ls fd;k tk ldrk gS $\frac{1}{4}$ tSlfsd fcØh] foÜk
 iV~Vs ;k nku }kj $\frac{1}{2}$ A fuiVku dh frfFk fu/kkZfjr djus ds fy, ,d izfr'Bku
 oLrqvksa dks fcØh ds izkIr jktLo dh ekU;rk ds fy, ys[kk ekud 9 esa fn;s x;s
 ekunaM dk iz;ksx djrk gSA ekud 9] fcØh vkSj okilh iV~Vs $\frac{1}{4}$ yhteSad $\frac{1}{2}$ }kj $\frac{1}{2}$ fuiVku ij
 ykxw gksrk gSA

78 vuqPNsn 7 esa fn;s x;s ekU;rk fl)kUr ds v/khu ;fn ,d izfr'Bku IEifÜk] la;a= vkSj miLdj dh en
 dh vxz.khr jkf'k esa en ds Hkkx dh izfrLFkkiuk dh ykxr ds :i esa ekU;rk nsrk
 gS] og izfrLFkkfir Hkkx dh vxz.khr $\frac{1}{4}$ dSfjax $\frac{1}{2}$ jkf'k dks vekU; djrk gS
 Hkys izfrLFkkfir Hkkx dk ewY;âkl $\frac{1}{4}$ vo{k;k $\frac{1}{2}$ vyx&ls D;ksa u yxk;k x;k gksA ;fn izfr'Bku ds
 fy, izfrLFkkfir Hkkx dh vxz.khr jkf'k dk fu/kkZj.k djuk O;ogk;Z u gks rks ;g ladsrd ds :i esa
 izfrLFkkfiu ykxr dk iz;ksx dj ldrk gS tks bl le; Fkh tc bls vf/kxzghr ;k fufeZr
 fd;k x;k FkkA

79 IEifÜk] la;a= vkSj miLdj dh en dh xSj&ekU;rk ls mn~Hkwr ykHk ;k gkfu dk 'kq) fuiVku
 izkfLr;ksa] ;fn dksbZ gS] rFkk en dh vxz.khr jkf'k ds chp vUrj ds :i esa fu/kkZfjr
 fd;k tkuk pkfg,A

80 IEifÜk] la;a= vkSj miLdj dh ,d en ds fuiVku ls izkI; izfrQy jkf'k dh ekU;rk ys[kk ekud 9 esa
 fn;s x;s fl)kUrksa ds vuqlj.k esa dh tkuh pkfg,A
 izdVu

81 foÜkh; fooj.kksa dks IEifÜk] la;a= vkSj miLdj dh izR;sd Js.kh ds fy, fuEufyf[kr dk izdVu
 djuk pkfg,%&

$\frac{1}{4}$ d $\frac{1}{2}$ ldy vxz.khr jkf'k ds fu/kkZj.k ds fy, iz;qDr eki vk/kkj $\frac{1}{4}$ tSlfsd ykxr ekWMy ;k
 iqueZwY;kadu

ekWMy $\frac{1}{2}$ (

$\frac{1}{4}$ [$\frac{1}{2}$ iz;qDr ewY;âkl fof/k;ka(

$\frac{1}{4}$ x $\frac{1}{2}$ mi;ksxh thou ;k iz;qDr ewY;âkl njsaA ;fn mi;ksxh thou ;k iz;qDr ewY;âkl njsa
 izfr'Bku ds

vf/k'kklh fo/kku dkuwu esa fu/kkZfjr ls fHkUu gks] rks bl rF; dk Hkh fo'ks" :i ls
 mYys[k fd;k tk,(

$\frac{1}{4}$?k $\frac{1}{2}$ vof/k ds vkjaHk vkSj var esa] ldy vxz.khr jkf'k vkSj lafpr ewY;âkl $\frac{1}{4}$ lafpr
 {kfrxzLrrk gkfu;ksa

lfgr $\frac{1}{2}$ (vkSj

$\frac{1}{4}$ ³ $\frac{1}{2}$ vof/k ds vkjaHk vkSj var esa] vxz.khr jkf'k dk feyku fuEufyf[kr dks iznf'kZr djrs gq,
 %&

$\frac{1}{4}$ i $\frac{1}{2}$ vfHko`f);ka(

$\frac{1}{4}$ ii $\frac{1}{2}$ lfØ; iz;ksx ls fuo`r $\frac{1}{4}$ gVkh x;ha $\frac{1}{2}$ vkSj fuiVku ds fy, /kkfjr vkfLr;ka(

$\frac{1}{4}$ iii $\frac{1}{2}$ O;olkf;d la;kstuksa ds ek?;e ls vf/kxzg.k(

$\frac{1}{4}$ iv $\frac{1}{2}$ vuqPNsnksa 34] 42 o 43 ds varxzr iquewZY;kaduksa ls vkSj ys[kk ekud 28] ds
 vuqlkj iqueZwY;kadu vf/k'ks" esa lh/ks ekU; ;k mYVkh x;h {kfrxzLrrk
 gkfu;kas ds ifj.kkeLo:i o`f);ka ;k dfe;ka(

$\frac{1}{4}$ v $\frac{1}{2}$ ys[kk ekud 28 ds vuqlj.k esa ykHk&gkfu fooj.k esa ekU; {kfrxzLrrk gkfu;ka(

$\frac{1}{4}vi\frac{1}{2}$ ys[kk ekud 28] ds vuqlj.k esa ykHk&gkfu fooj.k esa myVk;h x;h {kfrxzLrrk gkfu;ka(

$\frac{1}{4}vii\frac{1}{2}$ ewY;âkl(

$\frac{1}{4}viii\frac{1}{2}$ ys[kk ekud 11] ^fons'kh eqnz k fofue; njksa esa ifjorZuksa ds izHkko^ ds vuqlj.k esa xSj& vfHkUu fons'kh ifjpkyu ds foÜkh; fooj.kksa ds :ikUrj.k ls mRiUu fuoy fofue; varj(vkSj

(ix $\frac{1}{2}$ vU; ifjorZuA

82 foÜkh; fooj.kksa dks fuEufyf[kr dk izdVu Hkh djuk pkfg,%

$\frac{1}{4}d\frac{1}{2}$ gd $\frac{1}{4}VkbVy\frac{1}{2}$ ij izfrc/kksa dk vkfLrRo o jkf'k;k; rFkk nkf;Roksa ds fy, izfrHkwfr ds :i esa ca/kd $\frac{1}{4}fxjoh\frac{1}{2}$ j[kh xbZ IEifÜk] la;a= vkSj miLdj(

$\frac{1}{4}[k\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh en ds fuekZ.k ds nkSjku bldh vxz.khr jkf'k esa ekU; O;; dh jkf'k($\frac{1}{4}x\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj ds vf/kxzg.k dh vuqca/kkRed izfrc)rkvkksa dh jkf'k(

$\frac{1}{4}?k\frac{1}{2}$;fn ykHk&gkfu fooj.k ds izeq[k Hkkx esa bls vyx&ls izdV ugha fd;k x;k gS rks IEifÜk] la;a= vkSj miLdj dh mu enksa ds fy, ls izkIr r'rh; i {kksa ls {kfriwfrZ dh jkf'k tks {kfrxzLr gks x;h gksa] [kks x;h

gksa ;k NksM+h x;h gksa vkSj ml jkf'k dks ykHk&gkfu fooj.k esa lfEefyr fd;k gks (

$\frac{1}{4}M+\frac{1}{2}$ lfØ; iz;ksx ls gVk;h x;h $\frac{1}{4}fuo'r\frac{1}{2}$ vkSj fuiVku ds fy, /kkfjr vkfLr;ksa dh jkf'kA 83 ewY;âkl fof/k dk p;u vkSj vkfLr;ksa ds mi;ksxh thou dk izkDdyu] ;g fo'k; foosdij gSaA vr% viuk;h x;ha fof/k;ka vkSj izkDdfyr mi;ksxh thou ;k ewY;âkl njksa dk izdVu foÜkh;

fooj.kksa ds iz;ksDrkvksa dks ;g lwpuk iznku djrk gSa ftlls mUgSa izca/ku }kjk p;fur uhfr;ksa dh leh {kk djus vkSj vU; izfr'Bkuksa ds lkFk fopkjkFkZ izfr'Bu dh rgyuk djus ds fy, enn feyrh gSA blh izdkj ds dkj.kksa ls fuEufyf[kr dk izdVu Hkh vko";d gS %

$\frac{1}{4}d\frac{1}{2}$,d vof/k ds nkSjku ewY;âkl] Hkys gh bls ykHk&gkfu fooj.k esa ;k vU; vkfLr;ksa dh ykxr ds Hkkx esa ekU;rk nh xbZ gks ;k ugh(vkSj

$\frac{1}{4}[k\frac{1}{2}$ vof/k ds var esa] lafpr ewY;âkl

84 ys[kk ekud 5 ds vuqlj.k esa] ,d izfr'Bku ys[kk izkDdyu esa ,d ,sls ifjorZu dh izd'fr o izHkko dks izdV djrk gS ftldk pkyw vof/k ds lkFk&lkFk ikjorhZ vof/k;ksa esa Hkh izHkko dh vk"kk jgrh gSA IEifÜk] la;a= vkSj miLdj ds fy, bl izdkj dk izdVu fuEufyf[kr ds lanHkZ esa izkDdyuksa esa ifjorZuksa ls mRiUu gks ldrk gS%

$\frac{1}{4}d\frac{1}{2}$ vof'k'V ewY;(

$\frac{1}{4}[k\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj ds fo[kamu] gVkus ;k iqucZgkyh enksa dh izR;kf'kr ykxrsa(

$\frac{1}{4}x\frac{1}{2}$ mi;ksxh thoudky(vkSj

$\frac{1}{4}?k\frac{1}{2}$ ewY;âkl fof/k;kaA

85 ;fn IEifÜk] la;a= vkSj miLdj dh ensa iquZewY;kafdr jkf'k;ksa esa of.kZr dh tkrh gS rks fuEufyf[kr dj Hkh izdVu fd;k tk,xk%

$\frac{1}{4}d\frac{1}{2}$ iquZewY;kadu dh izHkkoh frfFk(

$\frac{1}{4}[k\frac{1}{2}$ D;k fdllh Lora= ewY;kadudÜkkZ $\frac{1}{4}oSY$;wj $\frac{1}{2}$ dks lfEefyr fd;k x;k Fkk(

$\frac{1}{4}x\frac{1}{2}$ enksa ds mfpr ewY; ds izkDdyu esa iz;qDr fof/k;ka o egRoiw.kZ iwoZekU;rk,a(

¹Hkkx IIµ[k.M 3(i)"

Hkkjr dk jkti=k % vlk/kj.k

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$\frac{1}{4}?k\frac{1}{2}$ og lhek ftl rd enksa dk mfpr ewY; lh/ks lfØ; cktkj esa izy {kuh; dherksa ds lanHkZ esa ;k gky ds Lora= cktkj ds ysunsuksa }kjk fu/kkZfjr dh xbZ gSa ;k vU; ewY;kadu rduhdksa ds iz;ksx }kjk izkDdfyr dh xbZ gS(vkSj

$\frac{1}{4}M+\frac{1}{2}$ iqueZwY;kadu vf/k'ks"K] ftlesa vof/k ds fy, ifjorZu vkSj 'ks;j/kkjdkksa ds 'ks"K ds forj.k ij izfrc/kksa dk mYys[k djrs gq,A

86 ys[kk ekud 28 ds vuqlj.k esa ,d izfr'Bku vuqPNsn 81 $\frac{1}{4}M\frac{1}{2}$ $\frac{1}{4}iv\frac{1}{2}$] $\frac{1}{4}v\frac{1}{2}$ vkSj $\frac{1}{4}vi\frac{1}{2}$ }kjk visf{kr lwpuk ds vykok {kfrxzLr IEifÜk] la;a= vkSj miLdj dh lwpuk izdV djrk gSA

87 ,d izfr'Bku dks fuEufyf[kr lwpuk ds izdVu ds fy, izksRlkfgr fd;k tkrk gS%
 $\frac{1}{4}\frac{1}{2}$ vLFkbbZ :i ls fuf'Ø; IEifÜk] la;a= vkSj miLdj dh vxz.khr jkf'k(
 $\frac{1}{4}[k\frac{1}{2}$ iwjh rjg ls ewY;âkflr IEifÜk] la;a= vkSj miLdj dh ldy vxz.khr jkf'k tks vHkh Hkh iz;ksx
 esa gS(
 $\frac{1}{4}\frac{1}{2}$ IEifÜk] la;a= vkSj miLdj dh izR;sd iquewZY;kafdr Js.kh ds fy, vxz.khr jkf'k tks ykxr
 ekWMy ds v/khu vkfLr;ksa ds vxz.khr djus ij ekU; gS(
 $\frac{1}{4}k\frac{1}{2}$ lfØ; iz;ksx ls fuo`Ük $\frac{1}{4}$ gVk;h x;h $\frac{1}{2}$ vkSj fuiVku ds fy, /kkfjr u dh x;h IEifÜk] la;a= vkSj
 miLdj dh vxz.khr jkf'kA
 laØe.kdkyhy mica/k

88 tgka ,d izfr"Bku us iwoZ esa ,d O;; dks ykHk&gkfu fooj.k esa ekU;rk nh Fkh vkSj tks
 vuqPNsn 9 dh vis{kkvksa ds vuqlkj IEifÜk] la;a= vkSj miLdj dh fuekZ.k&ifj;kstuk dh ykxr
 ds ,d Hkkx ds :i esa lfEefyr fd;s tkus ds fy, ik= gSa og ,slh ifj;kstuk ds fy, iwoZ izHkko ls ,slk
 dj ldrk gSA iwoZ izHkko ls bl izdkj dh vis{kk ds iz;ksx dk izHkko jktLo izkjf{kr fuf/k esa
 fucy&dj ds :i esa ekU; gksxkA

89 vkfLr;ksa ds ysunsu ds fofue; esa vf/kxzghr IEifÜk] la;a= vkSj miLdj dh en dk izkfjHkd eki
 fo"k;d vuqPNsnksa 26&28 dh vis{kk,a] Hkfo"; esa dsoy mu ysu nsuksa esa rHkh iz;ksx esa
 yk;h tk,axh tc ;g ekud vfuok;Z gks tkrk gSA

90 ftl frfFk dks ;g ekud vfuok;Z gks tkrk gS] Lisvj ikV~Zl tks ys[kk ekud 2] lwphe) lkeku dk
 ewY;kadu ds v/khu vc rd eky lwph bUosaV^{ht} ds :i esa fy;s tkrs Fks] mUgsa vc bl ekud dh
 vis{kkvksa ds vuqlj.k esa iwathd`r fd;k tkuk visf{kr gS] mUgsa budh lacaf/kr vxz.khr
 jkf'k;ksa ij iwathd`r fd;k tk,xkA bl ekud dh vis{kkvksa ds vuqlj.k bl izdkj ds iwathd`r Lisvj
 ikVksZ ij ewY;âkl Hkfo"; esa muds 'ks"k mi;ksxh thou ds nkSjku yxk;k tk,xkA

91 iqueZwY;kadu ekWMy fo"k;d vuqPNsn 32 vkSj vuqPNsn 34&44 dh vis{kk,a Hkfo"; esa
 ykxw dh tk,xhA ftl frfFk dks ;g ekud vfuok;Z gks tkrk gS] ;fn ,d izfr"Bku iquewZY;kadu
 ekWMy dks viuh ys[kk uhfr ds :i esa ugha viukrk gS ysfdu IEifÜk] la;a= vkSj miLdj dh en
 enksa dh vxz.khr jkf'k fdllh iwoZorhZ iquewZY;kadu dks iznf`kZr djrh gS rks og ml en dh
 vxz.khr jkf'k ds fo:) iquewZY;kadu izfrf{kr fuf/k esa cdk;k jkf'k dks lek;ksftr djsxkA fQj
 Hkh] en dh vxz.khr jkf'k dHkh Hkh vof`k"V ewY; ls de ugha gksxhA ml en dh vxz.khr jkf'k
 ls vf/kd iquewZY;kadu izfrf{kr fuf/k dh dksbZ Hkh vf/kd cdk;k jkf'k] jktLo izfrf{kr] fuf/k
 esa lek;ksftr dh tk,xhA^^

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

9g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ “kh`kZ ds v/khu ^^ys[kk ekud $\frac{1}{4}$, $\frac{1}{2}$ 13^^ ds
 ys[kk ekud j[ks tk,;xs] vFkkZr~ %&

“ys[kk ekud 13

fofuèkkuksa ds fy, ys[kk

$\frac{1}{4}$ bl ys[kk ekud esa dqN eksVs frjNs Vkbi vkSj dqN lhèks VkbZi esa O;ofLFkr iSjk lfEefyr gS]
 ftudk leku izkfèkdj gSA eksVs frjNs Vkbi esa fn;s x, iSjk eq[; fl)kar minf`kZr djrs gSaA bl
 ys[kk ekud dks vfèklwpuk ds izfr mikcaèk ds Hkkx d esa vrafoZ"V lkèkkj.k vuqns'kksa ds
 lanHkZ esa i<+k tkuk pkfg;SA $\frac{1}{2}$

izLrkouk

1-;g ekud m]eksa ds foÜkh; fooj.kksa esa fofuèkkuksa ds fy, ys[kk vkSj IEcafèkr
 izdVu vis{kkvksa ls IEcafèkr gSA

2- ;g ekud fuEufyf[kr ls IEcafèkr ugha gS %

$\frac{1}{4}\frac{1}{2}$ fofuèkkuksa ij vftZr mu C;ktksa] ykHkka'kksa vkSj fdjk;ksa ds vfHkKku ds fy,
 vkèkkj tks jktLo vfHkKku ij ys[kk ekud 9 esa lfEefyr gS (

$\frac{1}{4}[k\frac{1}{2}$ izpkyy ;k foÙkh; iV~Vsa (

$\frac{1}{4}x\frac{1}{2}$ lsok fuo`fÙk izlqfoèkk ;kstukvksa ds vkSj thou chek m|eksa ds fofuèkku (vkSj

$\frac{1}{4}?k\frac{1}{2}$ E;qqvy QaM vkSj m|e iawth fufèk vkSj@;k lEcafèkr vkfLr izcaèk dEifu;k;]

dsUnzh; ;k jkT; ljdkj vfèkfu;e ds varxZr xfBr ;k dEiuh vfèkfu;e] 2013 ds vèkhu bl izdkj

?kksf"kr cSad vkSj yksd foÙkh; laLFkk;A

ifjHkk"kk;

3- bl ekud esa fuEufyf[kr 'kCn fofufnZ"V vFkks± esa iz;qDr fd, x, gSa %

3-1 fofuèkku m|e }kjk] ykHkka'kksa] C;kt rFkk fdjk;ksa ls vk; vftZr djus ds fy,] iw;th o`f) ds fy, ;k fofuèkku dj jgs m|e ds izfr vU; ykHkksa ds fy,] èkkj.k dh xbZ vkfLr;k; gSaA O;kikfd LVkWd ds :i esa èkkj.k dh xbZ vkfLr;k; ^fofuèkku* ugh gSaA

3-2 pkyyw fofuèkku ,d ,slk fofuèkku gS tks viuh izÑfr ls rRijr ls olwyh ;ksX; gS vkSj ;g fofuèkku dh rkjh[k ls ysdj] ,d o"kZ ls vfèkd le; ds fy, èkkj.k ugha fd;k tkrh gSA

3-3 nh?kZdkfyd fofuèkku pkyyw fofuèkku ds vfrfjDr vU; fofuèkku gSA

3-4 fofuèkku lEifÙk mu Hkwfe ;k Hkouksa esa fofuèkku gSa tks fofuèkkrk m|e }kjk lkjHkwr :i ls mi;ksx ds fy, ;k muds izpkyyksa esa mi;ksx ds fy, èkkj.k ugha dh tkrh gSaA

3-5 mfpr ewY; og jde gS ftlds fy, vkfLr dks vkElZ ySaXFk laO;ogkj esa lKku] bPNqd Øsrk vkSj lKku] bPNqd foØsrk ds chp fofue; fd;k tk ldsA mi;qDr ifjLFkfr;ksa esa] cktkj ewY;;k 'kq) olwyh ;ksX; ewY;] mfpr ewY; dk lk{; iznku djrk gSA

3-6 cktkj ewY; [kqys cktkj esa fofuèkku ds foØ; ls izklr gksus ;ksX; jde gS tks] O;;u ij ;k mlls igys mixr fd, tkus okys vko';d O;;ksa dks ?kVkdj feysA

1O;kikfd LVkWd $\frac{1}{4}$ vFkkZr~ dkjckj ds lkekU; izpkyy esa foØ; ds fy, $\frac{1}{2}$ ds :i esa èkkj.k fd, x, 'ks;j] $\frac{1}{2}$.ki=ksa vkSj vU;

izfrHkwfr;k; ^fofuèkku* ugha gaS] tks fd bl ekud esa ifjHkkf"kr gSaA ;|fi] og rjhdk] ftlesa os foÙkh; fooj.kksa esa ys[kke)

rFkk izdV dh tkrh gSa pkyyw fofuèkkuksa ds lanHkZ esa ykxw rjhds ds leku gSA rnuqlkj] bl ekud ds micUèk] tc rd os

pkyyw fofuèkkuksa ls lEcafèkr gksrs gSa mi;qDr la'kksèkksa ds lkFk tks fd bl ekud esa fofufnZ"V gSa] O;kikfd LVkWd ds :i esa

èkkj.k fd, x, 'ks;jksa] $\frac{1}{2}$.ki=ksa vkSj vU; izfrHkwfr;ksa ds izfr Hkh ykxw gSaA

'Hkkx lIµ[k.M 3(i)" Hkkjr dk jkt=k % vlk/kj.k

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Li"Vhdj.k

fofuèkkuksa ds iz:i

4- m|e fofHkUu dkj.kksa ds fy, fofuèkkuksa dks èkkj.k djrs gSaAdqN m|eksa ds fy,] fofuèkku fØ;kdyki izpkyyksa dk ,d egRoiv.kZ rRo gS vkSj m|e dh fu"iknurk dk fuèkkZj.k foLr`r :i ls ;k ,dek= :i ls bl fØ;kdyki ds fjiksVZ fd, x, ifj.kkeksa ij fuHkZj gksrk gSA

5- dqN fofuèkkuksa dk dksbZ HkkSfrd vfLrRo ugh gksrk vkSj os dsoy izek.ki=ksa ;k le:i nLrkostksa }kjk izLrqr fd, tkrs gS $\frac{1}{4}$ mnkgj.k ds fy,] 'ks;j $\frac{1}{2}$ tefd vU; HkkSfrd :i esas mifLFkr gksrs gS $\frac{1}{4}$ mnkgj.k ds fy,] Hkou $\frac{1}{2}$ A ,d fofuèkku dh izÑfr] vYidkfyd ;k nh?kZdkfyd Ç.k ;k O;kikj Ç.k ds vfrfjDr] èkkjd ds izfr ns; ekSfnzd jde dks izLrqr djrs gq, vkSj vkerkSj ij C;kt okys Ç.k dh izÑfr dh rjg gks ldrh gS (oSdfYid :i ls] ;g ,d m|e ds ifj.kkeksa vkSj 'kq) vkfLr;ksa esa Hkkx gks ldrh gS] tSlS fd ,d lkèkkj.k 'ks;jA vfèkdrj fofuèkku foÙkh; vfèkdkj dk izfrfufèkRo djrs gSa] ysfdu dqN ewrZ gksrs gSa tSlS Hkwfe ;k Hkouksa esa dqN fofuèkkuA

6- dqN fofuèkkuksa ds fy,] ,d lfØ; cktkj fo|eku gksrk gS ftlls ,d cktkj ewY; LFkfkfr fd;k tk ldrh gSA ,sls fofuèkkukas ds fy, lkèkkj.k rkSj ij cktkj ewY;] mfpr ewY; dk loksZÙke lk{;iznku djrk

gSA vU; fofuèkkuksasa ds fy,] ,d lfØ; cktkj fo|eku ugha gksrk vkSj mfpr ewY; dk voèkkj.k djus ds fy, vU; lkèku iz;ksx fd, tkrS gSaA

fofuèkkuksa dk oxhZdj.k

7- m|e mu foÙkh; fooj.kksa dks izLrqr djrk gS tks fLFkj vkfLr;ksa] fofuèkkuksa vkSj pkyw vkfLr;ksa dks i`Fkd oxks± esa oxhZÑr djrs gSaA fofuèkku nh?kZdkfyd fofuèkkuksa vkSj pkyw fofuèkkuksa esa oxhZÑr gksrs gSaA pkyw fofuèkku pkyw vkfLr;ksa dh izÑfr ds gksrs gSa] ;|fi lkekU; O;ogkj esa mUgSa fofuèkkuksa esa lfEefyr fd;k tk ldrk gSA²

8- pkyw fofuèkkuksa ds vfrfjDr vU; fofuèkku] nh?kZdkfyd fofuèkkuksa ds :i esa oxhZÑr fd, tk ldrs gS] ;|fi os rRijrk ls cspus ;ksX; gks ldrs gSaA

fofuèkkuksa dh ykxr

9- fofuèkku dh ykxr esa vtZu izHkkjksa dksa lfEefyr fd;k tkrk gS tSlS nykyh] Qhl vkSj 'kqYdA

10- ;fn ,d fofuèkku 'ks;jksa ;k vU; izfrHkwfr;ksa ds fuxZeu }kjk iw.kZr% ;k va'kr% vftZr fd;k tkrk gS rks] vtZu ykxr] fuxZfer izfrHkwfr;ksa dk mfpr ewY; gksrk gS ¼tks] mi;qDr fLFkfr;ksa esa] fuxZeu dher }kjk n'kkZ;k tk ldrk gS] ftls fd dkuwuh izkfèdkkfj;ksa }kjk fuèkkZfjr fd;k x;k gS½A mfpr ewY; vfuok;Z ugha fd fuxZfer dh xbZ izfrHkwfr;ksa ds vafdr ;k le ewY; ds cjkce gksA

11- ;fn ,d fofuèkku] vU; vkfLr ds fofue; ;k va'kr% fofue; esa vftZr fd;k tkrk gS rks] fofuèkku dh vtZu ykxr] R;kxh x;h vkfLr ds mfpr ewY; ds lanHkZ esa fuèkkZfjr gksrh gSA vftZr fofuèkku ds mfpr ewY; ij è;ku nsuk mi;qDr gks ldrk gS ;fn ;g vfèkd Li"Vr% lk{; gksA

12- fofuèkku ds lacaèk esa izkl; C;kt ykHkka'k vkSj fdjk,] fofuèkkuksa ij izfrQy ds :i esa vk; ekus tkrS gSaA ;|fi dqN ifjLFkfr;ksa esa] ,sls izokg] ykxr dh olwyh izLrqr djrs gaS vkSj vk; dk Hkkx ugha cursA mnkgj.k ds fy,] tc vlnr C;kt] C;kt iznku dj jgs fofuèkku ds vtZu ls igys izksnHkwr gksrk gS vkSj blfy, bls fofuèkku ds fy, vnk dh xbZ dher esa 'kkfey fd;k tkrk gS rks] C;kt dh mÙkjorhZ izkfLr] iwoZ&vtZu rFkk i'p& vtZu vofèk;ksa ds chp vkcafVr gksrh gS (iwoZ&vtZu Hkkx ykxr ls ?kVk;k tkrk gSA tc lkèkkj.k 'ks;j ij ykHkka'k] iwoZ&vtZu ykHkksa ls ?kksf"kr gksrs gSa rks] ,d le:i izfriknu ykxw gks ldrk gSA ;fn LoPNan vkèkkj ds vfrfjDr ,slk vkcaVu djuk dfBu gksrk gS rks] vkerkSj ij] fofuèkku dh ykxr izkl; ykHkk'kkas }kjk dsoy rHkh ?kVkbZ tkrh gS tc os Li"Vr% ykxr ds ,d Hkkx dh olwyh dk izfrfufèkRo djsaA

13- tc vkQj fd, x, vfèdkdjfjr 'ks;j izfrJqr gksrs gSa rks] vfèdkdjfjr 'ks;jksa dh ykxr dks ewy èkkfjrk dh dSfjax jde esa tksM+k tkrk gSA ;fn vfèdkdj izfrJqr ugh cfYd cktkj esa csps tkrS gSa rks fcØh izkfLr;kj] ykHk vkSj gkfu fooj.k esa ys tkbZ tkrh gSaA ;|fi tggj fofuèkku vfèdkdj lfgr vkèkkj] ij vftZr fd, tkrS gSa vkSj fofuèkkuksa dk cktkj ewY; muds vfèdkdj jfgr cuus ds rqjar ckn] ml ykxr ls de gksrk gS] ftl ykxr ij fofuèkku vftZr fd, x, Fks] rks vfèdkdjksa dh fcØh izkfLr;ksa dks ,sls fofuèkku dh dSfjax jde dks cktkj ewY; rd de djus ds fy, ykxw djuk mi;qDr gks ldrk gSA

fofuèkkuksa dh dSfjax jde

pkyw fofuèkku

14- pkyw fofuèkkuksa ds fy, dSfjax jde ykxr vkSj mfpr ewY; esa ls tks de gks og gksrh gSA mu fofuèkkuksa ds lanHkZ esa ftuds fy, lfØ; cktkj fo|eku gksrk gS] cktkj ewY; vkerkSj ij mfpr ewY; dk loksZÙke lk{; iznku djrk gSA ykxr vkSj mfpr ewY; esa ls de ewY; ij pkyw fofuèkkuksa dk ewY;kadu] rquui= esa O;Dr gksus okyh dSfjax jde dks voèkkfjr djus ds fy, foosd'khy rjhdh iznku djrk gSA

2O;olk; ds lkekU; izpkyu esa foØ; ds fy, èkkj.k fd, x, 'ks;j] _ki= rFkk vU; izfrHkwfr;kj] ^pkyw vkfLr;ksa* ds 'kh"kZd ds varxZr ^O;kikj LVkWd* ds :i esa izdV fd, tkrS gSaA

15- le $xz \frac{1}{4}$;k lkoZHkkSfed $\frac{1}{2}$ vkèkkj ij pkyw fofuèkkuksa dk ewY;kadu mi;qDr ugh le>k tkrkA dHkh&dHkh] ,d m|e dk lEcaUèk izR;sd O;fDrxr fofuèkku dh ctk, lEcafèkr pkyw fofuèkkuksa ds oxZ ds ewY; ds lkFk gks ldrk gS vkSj rnuqlkj] fofuèkku oxZ ds vkèkkj ij $\frac{1}{4}$ vFkkZr~ lkèkkj.k 'ks;j] vfèkekuh 'ks;j] laifjorZuh; _ki= $\frac{1}{2}$ x.kuk dh xbZ ykxr vkSj mfpr ewY; esa ls de ewY; ij ys tk;k tkrk gSA ;|fi] O;fDrxr :i ls fofuèkkuksa dks ykxr vkSj mfpr ewY; esa ls de ewY; ij ysus dh i)fr vfèkd foosd'khy vkSj mi;qDr gSA

16- pkyw fofuèkkuksa ds fy,] mfpr ewY; esas dksbZ Hkh deh vkSj ,slh deh dk dksbZ Hkh myVko ykHk vkSj gkfu ds fooj.k esa 'kkfey fd;k tkrk gSA

nh?kZdkfyd fofuèkku

17- nh?kZdkfyd fofuèkku vkerkSj ij ykxr ij fy, tkrs gSaA ;|fi] tc nh?kZdkyhu fofuèkku ds ewY; esa vLFkk;h fxjkoV dsvfrfjDr fxjkoV gksrh gS] rks fxjkoV dks vfHkKkr djus ds fy,] dSfjax jde ?kVk;h tkrh gSA fofuèkku ds ewY; ds lwpd blds cktkj ewY;] fofuèkkux`ghrk dh vkfLr;ksa vkSj ifj.kkeksa rFkk fofuèkku ds visf{kr udnh izokgksa ds lanHkZ esas izklr fd, tkrs gSaA fofuèkkux`ghrk esa fofuèkkudrkZ ds fgLls ds izdkj rFkk mldk ifjek.k Hkh è;ku esa j[kk tkrk gSA fofuèkkux`ghrk }kjk forj.kksa ij vkSj fofuèkkudrkZ }kjk O;;u ij izfrcæk] fofuèkku ds izfr fpfUgr ewY; dks izHkkfor dj ldrs gSaA

18- nh?kZdkfyd fofuèkku vkerkSj ij fofuèkku dj jgs m|e ds izfr O;fDrxr egRo ds gksrs gSaA blhfy,] nh?kZdkfyd fofuèkkuksa dh dSfjax jde] O;fDrxr fofuèkku ds vkèkkj ij voèkkfjr dh tkrh gSA

19- tgk; nh?kZdkfyd fofuèkkuksa dh dSfjax jde esa vLFkk;h fxjkoV ds vfrfjDr dksbZ fxjkoV gksrh gS] rks ifj.kkeLo:i dSfjax jde esa vkbZ deh ykHk vkSj gkfu fooj.k ds izfr izHkkfjr dh tkrh gSA tc fofuèkku ds ewY; esa c<+ksrjh gksrh gS ;k ;fn bl deh ds vkus ds dkj.k fo|eku ugh jgrs rks] dSfjax jde esa deh dks myV fn;k tkrk gSA

fofuèkku lEifÜk;k;

20- ,d fuos`k laifÿk dk ys[kk ys[kk ekud 10] laifÿk] la;a= vkSj miLdj esa ;Fkkfu/kkZfjr ykxr ekWMy ds vuqlj.k esa fd;k tkrk gSA ,d lgdkjh lehfr ;k dEiuh esa fdLH Hkh ,sls 'ks;jksa dh ykxr ftldh èkkfjrk fofuèkku lEifÜk dks èkkj.k djus ds vfèdkj ls izR;{kr% lEcafèkr gksrh gS fofuèkku lEifÜk dh dSfjax jde esa tksM+h tkrh gSA

fofuèkkuksa dk O;;u

21- fofuèkku ds O;;u ij] O;;ksa dh dVksRrh ds ckn dSfjax jde vkSj O;;u izkfLr;ksa ds chp ds varj dks ykHk vkSj gkfu ds fooj.k esavfHkKkr fd;k tkrk gSA

22- tc ,d O;fDrxr fofuèkku dh èkkfjrk ds ,d Hkkx dk O;;u fd;k tkrk gS rks ml Hkkx dks vkcafVr gksus okyh dSfjax jde] dqy èkkj.k fd, x, fofuèkku dh vkSlr dSfjax jde ds vkèkkj ij fuèkkZfjr dh tkrh gSA³

fofuèkkuksa dk iquoZxhZdj.k

23- tc nh?kZdkfyd fofuèkku pkyw fofuèkkuksa ds :i esa iqu% oxhZÑr fd, tkrs gS rks varj.k] varj.k dh rkjh[k ij ykxr vkSj dSfjax jde esa ls de ewY; ij fd, tkrs gSaA

24- tc fofuèkku] pkyw fofuèkkuksa ls nh?kZdkfyd fofuèkkuksa esa iqu% oxhZÑr gksrs gSa rks] varj.k dh rkjh[k dks ykxr vkSj mfpr ewY; esa ls de ewY; ij gksrk gSA

izdVu

25- foÜkh; fooj.kksa eas fofuèkku ds lacaèk esa fuEufyf[kr izdVhdj.k mi;qDr gSa %

$\frac{1}{4}$ $\frac{1}{2}$ fofuèkkuksa dh dSfjax jde fuèkkZfjr djus ds fy, ys[kk uhfr;k; (

$\frac{1}{4}$ [k $\frac{1}{2}$ fuEufyf[kr ds fy, ykHk vkSj gkfu fooj.k esa 'kkfey dh xbZ jdesa %

- (i) nh?kZdkfyd ;k pkyw fofuèkku ls ,slh vk; dks i`Fkdr% n'kkZrs gq, fofuèkku ij C;kt] vkHkka'k  $\frac{1}{4}$ leu"ka<sup>4</sup> dEifu:ksa\* ls vkHkk'kkas dks i`Fkdr% n'kkZrs ga. $\frac{1}{2}$ vkSi vk;dj dVksRrh dh jde dks] lanUk vfxze djkas esa 'kkfey fd;k tkrk gS(

(ii) pkyw fofuèkkuksa ds O;;u ij ykHk vkSj gkfu;k; vkSj ,sls fofuèkku dh dSfjax jde esa ifjorZu (

(iii) nh?kZdkyhd fofuèkkuksa ds O;;u ij ykHk vkSj gkfu;k; vkSj ,sls fofuèkkuksa dh dSfjax jde esa ifjorZu (

$\frac{1}{4}x\frac{1}{2}$ LokfeRo ds vfèdkkj] fofuèkkuksa dh olwyh] ;k vk; vkSj O;;u dh izkfIr;ksa ds izs" k.k ij egRoiw.kZ izfrcæk (

3O;kikfjd LVkWd ds :i esa èkkj.k fd, x, 'ks;jksa] _ki=ksa rFkk vU; izfrHkwfr;ksa ds lanHkZ esa O;;u fd, x, LVkWd dh

ykxr mi;qDr ykxr lw= $\frac{1}{4}$ mnkgj.k ds fy,] igys vkuk igys tkuk] vkSlr ykxr vkfn $\frac{1}{2}$ dks ykxw djrs gq, voèkkfjr dh

tkrh gSA ;g ykxr lw=] lwphe) leku ds ewY;kadu ds lanHkZ esa ys[kk ekud 2 esa of.kZr lw=ksa ds leku gSA

*Yks[kk ekud 21 lesfdr foYkh; fooj.k esa ;Fkk ifjHkkf'kr

'Hkkx IIµ[k.M 3(i)' Hkkjr dk jkt=k % vIk/kj.k

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$\frac{1}{4}k\frac{1}{2}$ mn~èk`r fofuèkkuksa ds dqy cktkj ewY; dks nsrs gq,] mn~èk`r rFkk xSj&mn~èk`r fofuèkkukas dh dqy jde (

$\frac{1}{4}M\frac{1}{2}$ vU; izdVu] tks fd m|e ij fofu;fer mi;qDr ifjfu;e }kjk fofk"V :i ls visf{kr gSA

eq[; fl)kUr

fofuèkkuksa dk oxhZdj.k

26- ,d m|e dks vius foUkh; fooj.kksa esa pkyw fofuèkkuksa vkSj nh?kZdkfyd fofuèkkuksa dks i'Fkdr% izdV djuk pkfg,A

27- pkyw vkSj nh?kZdkfyd fofuèkkuksa dk vkxs oxhZdj.k] m|e dks fofu;fer dj jgs dkuwu esa tSlk fofufnZ"V gks oSlk gksuk pkfg,A dkuwuh vis{kk dh vuqifLFkfr esa] bl vfrfjDr oxhZdj.k dks tgi ykxw gks] fuEufyf[kr esa fofuèkkuksa dks izdV djuk pkfg, %

$\frac{1}{4}d\frac{1}{2}$ ljdkjh ;k U;kl izfrHkwfr;k;

$\frac{1}{4}[k\frac{1}{2}$ 'ks;j] fMcaspj ;k caèki`=

$\frac{1}{4}x\frac{1}{2}$

fofuèkku lEifUk;k; $\frac{1}{4}k\frac{1}{2}$ vU; izÑfr fofufnZ"V djrs gq,A

fofuèkkuksa dh ykxr

28- fofuèkku dh ykxr esa vtZu izHkkj 'kkfey gksus pkfg,] tSlS nykyh] Qhl vkSj 'kqYdA

29- ;fn ,d fofuèkku 'ks;jksa ;k vU; izfrHkwfr;ksa ds fuxZeu }kjk iw.kZr% ;k va'kr% vftZr fd;k tkrk gS] rks vtZu ykxr] fuxZfer dh xbZ izfrHkwfr;ksa dk mfpr ewY; gksuh pkfg, $\frac{1}{4}$ tk] mi;qDr fLFkfr;ksa esa] fuxZeu dher }kjk n'kkZ;h tk ldrh gS] tks fd dkuwuh izkfèdkkfj;ksa }kjk voèkkfjr fd;k x;k gS $\frac{1}{2}$ A mfpr ewY; vfuo;Z ugha fd fuxZfer dh xbZ izfrHkwfr;ksa ds vafdr ;k le ewY; ds ckkej gksA ;fn ,d fofuèkku] vU; vkfLr ds fofue; esa vftZr fd;k x;k gS] rks fofuèkku dh vtZu ykxr] R;kxh xbZ vkfLr ds mfpr ewY; ds lanHkZ esa voèkkfjr dh tkuh pkfg,A oSdfYid :i ls] ;fn vftZr fofuèkku dk mfpr ewY; vfèkd Li"Vrk ls lk{; gks rks fofuèkku dh vtZu ykxr fofuèkku ds mfpr ewY; ds lanHkZ esa voèkkfjr dh tk ldrh gSA

fofuèkku lEifUk;k;

30- tks m|e fuos`k laifYk;ka /kkfjr djrk gS og mldk ys[kk ys[kk ekud 10] laifYk] la;a= vkSj miLdj ;Fkkfu/kkZfjr ykxr ekWMy ds vuqlkj djsxkA

fofuèkkuksa dh dSfjax jde

31- pkyw fofuèkku ds :i esa oxhZÑr fofuèkkuksa dks foUkh; ekudksa esa lexx $\frac{1}{4}$;k lkoZHkkSfed $\frac{1}{2}$ vkèkkj dh ctk, ;k rks O;fDrx fofuèkku vkèkkj ij ;k fQj fofuèkku ds oxZ ds vkèkkj ij voèkkfjr mfpr ewY; vkSj ykxr esa ls de ewY; ij vkxs ys tk;k tkuk pkfg,A

32- nh?kZdkfyd fofuèkkuksa ds :i esa oxhZÑr fofuèkkuksa dks foÜkh; ekudksa esa ykxr ij ys tk;k tkuk pkfg,A ;[fi] ewY; esa fxjkoV ds fy, micaèk fofuèkkuksa ds ewY; esa vLFkk;h deh ds vfrfjDr deh dks vfHkKkr djus ds fy, cuk, tk,;xs] ,slh deh izR;sd fofuèkku ds fy, O;fDrxr :i ls voèkkfjr vkSj O;ofLFkr fd, tk,;A

fofuèkkuksa dh dSfjax jdeksa esa ifjorZu

33- dSfjax jde esa fdLH Hkh deh ;k ,slh dfe;ksa ds fdLH Hkh myVko dks ykHk vkSj gkfu fooj.k ds izfr izHkkfjr ;k ØsfMV fd;k tkuk pkfg,A

fofuèkkuksa dk O;;u

34- fofuèkku ds O;;u ij] dSfjax jde vkSj 'kq) O;;u izkfIr;ksa ds chp ds varj dks ykHk vkSj gkfu fooj.k ds izfr izHkkfjr ;k mlesa ØsfMV fd;k tkuk pkfg,A

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[PART II—SEC. 3(1)]

izdVu

35- fuEufyf[kr tkudkjH foÜkh; fooj.kksa esa izdV dh tkuh pkfg, %

$\frac{1}{4}$ d $\frac{1}{2}$ fofuèkkuksa dh dSfjax jde voèkkfjr djus ds fy, ys[kk uhfr;k; (

$\frac{1}{4}$ [k $\frac{1}{2}$ fofuèkkuksa dk oxhZdj.k tSlk fd mijksDr iSjk 26 vkSj 27 esa of.kZr gS (

$\frac{1}{4}$ x $\frac{1}{2}$ fuEufyf[kr ds fy, ykHk vkSj gkfu fooj.k esa lfEefyr dh xbZ jdesa %

(i) nh?kZdkfyd ;k pkyw fofuèkkuksa ls ,slh vk; dks i`Fkdr% n'kkZrs gq, fofuèkkuksa ij C;kt] ykHkka'k  $\frac{1}{4}$ lekuq"kaXh dEifu;ksa ls izkIr ykHkka'kksa dks i`Fkdr% n'kkZrs gq, $\frac{1}{2}$ vkSj fdjk,A ldy vk; dks O;Dr djuk pkfg,] lzksr ij vk;dj dVksRrh dks lanÜk vfxze dj esa lfEefyr fd;k tkrk gSA

(ii) pkyw fofuèkku ds O;;u ij ykHk vkSj gkfu;k; vkSj ,sls fofuèkkuksa dh dSfjax jde esa ifjorZu (vkSj (iii)nh?kZdkyhd fofuèkkuksa ds O;;u ij ykHk vkSj gkfu;k; vkSj ,sls fofuèkkuksa dh dSfjax jde esa ifjorZu(

$\frac{1}{4}$?k $\frac{1}{2}$ LokfeRo ds vfèdkdj] fofuèkkuksa dh olwyh] ;k vk; vkSj O;;u dh izkfIr;ksa ds izs"k.k ij egRoik.kZ izfrcæ ($\frac{1}{4}$ M $\frac{1}{2}$ mn~èkr fofuèkkuksa ds dqy cktkj ewY; dks nsrs gq,] mn~èkr rFkk xSj&mn~èkr fofuèkkuksa dh dqy jde (

$\frac{1}{4}$ p $\frac{1}{2}$ vU; izdVu] tks fd m|e ij fofu;fer mi;qDr ifjfu;e }kjk fofk"V :i ls visf{kr gSA”

9g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ “kh’kZ ds v/khu ^^ys[kk ekud $\frac{1}{4}$, $\frac{1}{2}$ 14^^ ds LFkku ij

fuEufyf[kr ys[kk ekud j[kS tk,;xs] vFkkZr~ %&

“ys[kk ekud 14

lekesyuksa ds fy,

ys[kk

$\frac{1}{4}$ bl ys[kk ekud esa dqN eksVs frjNs Vkb; vkSj dqN lhèks VkbZi esa O;ofLFkr iSjk lfEefyr gS] ftudk leku izkfèdkdj gSA eksVs frjNs Vkb; esa fn;s x, iSjk eq[; fl)kar minf'kZr djrs gSaA bl ys[kk ekud dks vfèklwpuk ds izfr mikcæk ds Hkkx d esa vrafoZ"V lkèkkj.k vuqns'kksa ds lanHkZ esa i<+k tkuk pkfg;sA $\frac{1}{2}$

izLrkouk

1- ;g ekud lekesyuksa ds fy, ys[kk vkSj ifj.kkeLo:i mRiUu xqMfoy ;k vkjf{kfr;ksa ds izfriknu ls lEcafèkr gSA ;g ekud eq[r% dEifu;ksa ds izfr fufnZ"V gS ;[fi] blh dqN vis{kk,; vU; m|eksa ds foÜkh; fooj.kksa ij Hkh ykxw gksrh gSaA

2- ;g ekud vtZu dh ,slh fLFkfr;ksa ls lEcafèkr ugha gS ftlesa ,d dEiuh }kjk $\frac{1}{4}$ ftls vtZd dEiuh dgk x;k gS $\frac{1}{2}$ jksdM+ lank; ds fy, ;k vtZd dEiuh esa 'ks;j ;k vU; izfrHkwfr;ksa ds :i esa ;k va'kr% ,d :i esa vkSj va'kr% vU; :i esa izfrQy ds fy, vU; dEiuh $\frac{1}{4}$ ftls vftZr dEiuh dgk x;k gS $\frac{1}{2}$

ds iw.kZ 'ks;jksa ;k muds ,d Hkkx dk ;k mldh iw.kZ vkfLr;ksa ;k mlds ,d Hkkx Ø; tkrk gSaA vtZu dh ,d egRoiw.kZ fo'ks"krk ;g gS fd vftZr dEiuh dk lekiu ugha fd;k tkrk vkSj bldk i`Fkd~ vkfLrRo cuk jgrk gSA

ifjHkk"kk,;

3- bl ekud esa fuEu fyf[kr 'kCn fofufnZ"V vFkks± esa iz;qDr gq, gSa %

$\frac{1}{4}$ $\frac{1}{2}$ lekesyu dk vFkZ gS dEiuh vfèkfu;e] 2013 ;k vU; mu dkuwuksa ds mica/kksa ds vuqlkj lekesyu ls gS tks daifu;ksa ij ykxw gSa rFkk ;s foy; ij Hkh ykxw gksrs gSaA

$\frac{1}{4}$ $\frac{1}{2}$ varjd dEiuh dk vFkZ og dEiuh gS tks vU; dEiuh eas lekesfyr gksrh gSaA

$\frac{1}{4}$ $\frac{1}{2}$ varfjrh dEiuh dk vFkZ ml dEiuh ls gS ftlesa varjd dEiuh lekesfyr dh tkrh gSA

'Hkkx lIµ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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$\frac{1}{4}$ $\frac{1}{2}$ vkfj{kfr dk vFkZ m|e ds vtZu] izkfLr;ksa ;k vU; vfèk'ks"kkksa ds ml Hkkx $\frac{1}{4}$ pkgs iwathxr vFkok jktLo $\frac{1}{2}$ ls gS tks vkfLr;ksa ds ewY; esa deh ;k muds vo{k; ;k Kkr nkf;Ro ds fy, micUèkksa ds vfrfjDr lkekU; ;k fo'k"V mís'; ds fy, izcaèku }kjk fofu;ksfr fd, tkrk gSaA

$\frac{1}{4}$ $\frac{3}{4}$ foy;u dh izÑfr esa lekesyu og lekesyu gS tks fuEu fyf[kr lHkh 'krks± dks iwjk djrk gS%

(i) lekesyu ds ckn] varjd dEiuh dh lHkh vkfLr;k; vkSj nkf;Ro] varfjrh dEiuh dh vkfLr;k; vkSj nkf;Ro cu tkrk gSaA

(ii) varjd dEiuh esa lkèkkj.k 'ks;jksa ds vafdr ewY; ds de ls de 90 izfr'kr èkkj.k djs okys 'ks;j èkkjd $\frac{1}{4}$ mu lkèkkj.k 'ks;jksa ds vfrfjDr tks lekesyu ls Bhd igys varfjrh dEiuh ;k bldh leuq"ka;ksa; ;k muds ukefunsZfkr;ksa ds ikl Fks $\frac{1}{2}$] lekesyu ds dkj.k varfjrh dEiuh ds lkèkkj.k 'ks;jèkkjd cu tkrk gSaA

(iii) lekesyu ds fy, varjd dEiuh ds mu lkèkkj.k 'ks;jèkkjdksa] tks varfjrh dEiuh ds lkèkkj.k 'ks;jèkkjd cuus dks rS;kj gks tkrk gSa] dks izkI; izfrQy] varfjrh dEiuh }kjk iw.kZr% varfjrh dEiuh esa lkèkkj.k 'ks;jksa ds fuxZeu }kjk pqdk, tkrk gSa blds vfrfjDr fd jksdM+ fdll Hkh Hkkxr% 'ks;jksa ds fy, fn;k tk ldrk gSA

(iv) lekesyu ds i'pkr~] varfjrh dEiuh }kjk] varjd dEiuh ds O;olk; dks pyk, tkus dk iz;kstu gksA

(v) varjd dEiuh dh vkfLr;ksa vkSj nkf;Roksa ds cgh ewY;ksa ds izfr ml le; fdll lek;kstu djs dk dksbZ iz;kstu ugha gks tc os varfjrh dEiuh ds foÙkh; fooj.kksa esa lekfo"V fd, tkrk gSa ijUrQ ys[kk uhfr;ksa dh ,d;irk dks lqfuf'pr djs ds vfrfjDrA

$\frac{1}{4}$ $\frac{1}{2}$ Ø; dh izÑfr esa lekesyu og lekesyu gS tks mijksDr mi&iSjk $\frac{1}{4}$ $\frac{3}{4}$ esa fofufnZ"V fdll ,d ;k vfèkd 'krks± dks iwjk ugha djrkA

$\frac{1}{4}$ $\frac{1}{2}$ lekesyu ds fy, izfrQy dk vFkZ varfjrh dEiuh }kjk varjd dEiuh ds 'ks;jèkkjdksa ds izfr fuxfeZr 'ks;jksa vkSj vU; izfrHkwfr;ksa vkSj udnh o vU; vkfLr;ksa ds :i esa fd, x, lank; dk ;ksx gSA

$\frac{1}{4}$ $\frac{1}{2}$ mfpr ewY; og jde gS ftlds fy, fdll vkElZ ySaXFk laO;ogkj esa lKku] bPNqd Øsrk vkSj lKku] bPNqd foØsrk ds chp ,d vkfLr dks fofue; fd;k tk ldsA

$\frac{1}{4}$ $\frac{1}{2}$ fgrksa dk lewghdj.k lekesyu ds fy, ys[kk dh og i)fr gS ftldk mís'; lekesyu ds fy, bl izdkj ys[kk djuk gS tSls fd varfjrh dEiuh }kjk lekesfyr gks jgh dEifu;ksa ds lekesfyr O;olk;ksa dks pyk, tkus dk iz;kstu FkkArnuqlkj] lekesfyr gks jgh dEifu;ksa ds O;fDrxr foÙkh; fooj.kksa dks tksM+rs gq, dsoy U;wure ifjorZu fd, tkrk gSaA

Li"Vhdj.k

lekesyuksa ds izdkj

4- lkekU;r% lekesyuksa ds nks izdkj gksrs gSaA igys oxZ esa oslekesyu gksrs gS tskj lekesfyr gks jgh dEifu;ksa dh vkfLr;ksa vkSj nkf;Roksa ek= dk gh okLrfod lewghdj.k ugha gksrk vfrq 'ks;jèkkjdksa ds fgrksa rFkk bu dEifu;ksa ds O;kikjksa dk Hkh okLrfod lewghdj.k gksrk gSA ,sle lekesyu] og lekesyu gksrs gS tks ^foy;u* dh izÑfr esa gksrs gS vkSj ,sle lekesyuksa ds

ys[kk izfriknu dks ;g lqfuf'pr djuk pkfg, fd ifj.kkeLo:i mRiUu gq, vkfLr;ksa] nkf;Roksa] iw;th vkSj vkjf{kfr;ksa ds vk;dmS+] lekesfyr gks jgh dEifu;ksa ds lqlaxr vk;dm+ksa ds tksM+ dks yxHkx izLqr djsA nwljs oxZ esa os lekesyu vkrs gS tks okLro esa ,d ,slk rjhdk gS ftlds }kjk ,d dEiuh nwljh dEiuh dk vtZu djrh gS vkSj ifj.kkeLo:i] vftZr dEiuh ds 'ks;j èkkjdxsa ds ikl vkerkSj ij la;qDr dEiuh dh bfDoVh esa vkuqikfrd Hkkx ugh jgrk ;k vftZr dEiuh ds O;olk; dks pkyw j[kus dk iz;kstu ugha gksrkA ,sls lekesyu ^Ø;* dh izÑfr esa lekesyu gksrs gSaA

5- iSjk $3\frac{1}{4}\frac{1}{2}$ esa lwphc) lHkh 'krks± ds iw.kZ gks tkus ij gh ,d lekesyu dks] foy;u dh izÑfr esa lekesyu ds :i esa oxhZÑr fd;k tkrk gSA ;[fi] ykxw dh tk ldus okyh vU; fdlh 'krks± dh izÑfr ds lEcaèk esa fofHkUu er gSA dqN dk

*Yks[kk ekud 21 ^lesfdr foYkh; fooj.k^ esa ;Fkk ifjHkkf'kr

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[PART II—SEC. 3(1)]

er gS fd] lkèkkj.k 'ks;jksa ds fofue; ds lkFk ;g vko';d gS fd varjd dEiuh ds 'ks;jèkkjd] varfjrh dEiuh esa ;kZlr 'ks;j izklr djsa pkgs ml lhek rd fd muesa ls fdlh ,d vfèk"Bk;h i{kdkj dks igpkuuk laHko u gks ik,A ;ger] bl fopkj ij va'kr% vkèkkfjr gS fd] ,d cM+h dEiuh esa egRogh 'ks;j ds fy, ,d dEiuh ds fu;a=.k dk fofue;] tksf[keksa vkSj ykHkksa ds ikjLifjd Hkkxhnhkj dh dksfV esa ugha vkrk gSA

6- vU; dk er gS fd foy;u dh izÑfr okys lekesyu dk lkj] i{kdkjksa ds lacaèk ds lanHkZ esa dqN ekinaMksa ds iwjk gksus ij izekf.kr gksrk gS] tSls fd lekesfyr gks jgh dEifu;ksa dh HkwriwoZ Lora=rk] muds lekesyu dk rjhdk] fu;ksftr laO;ogkjksa dh vuqifLFkfr tks lekeyuksa ds izHkko dks de djrh gS vkSj lekesyu ds i'pkr~ varfjrh dEiuh ds izcaèk esa varjd dEiuh ds izcaèku }kjk vfojy HkkxhnhkjA

lekesyuksa ds fy, ys[kk i)fr;kj

7- lekesyuksa ds fy, ys[kk dh nks i)fr;kj gS %

$\frac{1}{4}\frac{1}{2}$ fgrksa ds lewghdj.k dh i}fr (vkSj

$\frac{1}{4}[k\frac{1}{2} \text{ Ø; } i)frA$

8- fgrksa ds lewghdj.k dh i)fr dk iz;ksx mu ifjLFkfr;ksa rd lhfer gS tks foy;u dh izÑfr okys lekesyu ds fy, iSjk $3\frac{1}{4}\frac{1}{2}$ es fofufnZ"V ekinaM dks iwjk djrh gSaA

9- Ø; i}fr dk mís;] vkfLr;ksa ds lkekU; Ø; esa ykxw fl)karksa tSls fl)karksa dks ykxw djrs gq, lekesyu dk ys[kk djuk gSA ;g i)fr Ø; dh izÑfr okys lekesyuksa ds ys[kk ds fy, iz;ksx dh tkrh gSA

fgrksa ds lewghdj.k dh i)fr

10- fgrksa ds lewghdj.k dh i)fr ds varxZr] varjd dEiuh dhvkfLr;kj] nkf;Ro vkSj muds vkjf{kfr;kj viuh fo|eku dSfjax jde ij varfjrh dEiuh }kjk vfHkfyf[kr gksrs gS $\frac{1}{4}$ iSjk 11 esa vko';d lek;kstuk ds ckn $\frac{1}{2}$ A

11- ;fn] lekesyu ds le;] varjd vkSj varfjrh dEifu;ksa eas ijLij fojksèkh ys[kk uhfr;kj viuk;h tk jgh gksa rks] lekesyu ds ckn ,d:i ys[kk uhfr;kj viuk;h tkrh gSaA ys[kk uhfr;ksa esa fdlh Hkh ifjorZuksa ds foÙkh; fooj.kksa ij izHkko] ys[kk ekud 5, vofèk ds fy, 'kq) ykHk;k gkfu] iwokZofèk ensa vkSj ys[kk uhfr;ksa esa ifjorZu] ds vuqlkj fjiksVZfd, tkrs gSaA

Ø; i}fr

12- Ø; i}fr ds varxZr] varfjrh dEiuh ;k rks vkfLr;ksa vkSj

nkf;Roksa dks muds orZeku cgh ewY; ij 'kkfey djds ;k lekesyu dh rkjh[k dks mfpr ewY;ksa ds vkèkkj ij varjd dEiuh dh i'Fkd :i ls vfHkKs; vkfLr;kj vkSj nkf;Roksa dks izfrQy vkcafVr djrs gq, lekseyu dk ys[kk djrh gaSA vfHkKs; vkfLr;ksa vkSj nkf;Roksa esa os vfLr;k vkSj nkf;Ro 'kkfey gks ldrs gSa tks varjd dEiuh ds foÙkh; fooj.kksa esa vfHkfyf[kr ugha gSaA

13- tdkj vfLr;kj vkSj nkf;Ro] vius mfpr ewY; ds vkèkkj ij iqu%O;Dr gksrs gSa] ogk; mfpr ewY;ksa dk fuèkkZj.k varfjrh dEiuh ds vk'k;ksa ls izHkkfor gks ldrk gSA mnkgj.k ds fy,]

varfjrh dEiuh ds ikl ,d vkfLr ds fy, ,d fofk"V iz;ksx gks ldrk gS tks vU; laHkkO; Øsrkvksa ds ikl miyCèk u gksA varfjrh dEiuh dk iz;kstu varjd dEiuh ds fØ;kdykiksa esa ifjorZu ykus dk gks ldrk gS] tks visf{kr ykxrksa ds fy, fofk"V micUèkksa ds l'tu dks vko';d cukrh gaS] tSlS fd] ;kstuke) deZpkjh i;Zolku vkSj la;a= iqu%LFkkiu ykxrsa vkfnA

izfrQy

14- lekesyu ds fy, izfrQy esa izfrHkwfr;kj] udnh ;k vU; vkfLr;kj 'kkfey gks ldrh gSaA izfrQy ds ewY; dk voèkkj.k djus esa] bls rRoksa ds mfpr ewY; dk fuèkkZj.k fd;k tkrk gSA mfpr ewY; fudkyus ds fy, dbZ rduhdksa dk iz;ksx fd;k tkrk gSA mnkgj.k ds fy,] tc izfrQy esa izfrHkwfr;kj 'kkfey gksrh gSa rks] dkuwuh izkfèkdkfj;ksa }kjk fufpr ewY; dks mfpr ewY; ekuk tk ldrk gSA vU; vkfLr;ksa dh fLFkfr esa] mfpr ewY; R;kxh xbZ vkfLr;ksa ds cktkj ewY; ds lanHkZ esa voèkkfjr fd;k tk ldrk gSA tggj R;kxh xbZ vkfLr;ksa dk cktkj ewY; fo'oluh; :i ls voèkkfjr ugha fd;k tk ldrk ogkj ,slh vkfLr;ksa] vius 'kq) cgh ewY; ij ewY;kafdr dh tkrh gSA

'Hkkx IIµ[k.M 3(i)'

Hkkjr dk jkti=k % vIk/kj.k

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15- dbZ lekesyu ;g Lohdkj djrs gSa fd ,d ;k vfèkd Hkkoh ?kVukvksa dks ns[krs gq, izfrQy ds izfr lek;kstu djus iM+ ldrs gSaA tc vfrfjDr lank; laHkkO; gksrk gS vkSj rdZlaxr :i ls lekesyu dh rkjh[k ij vuqekfur fd;k tk ldrk gS] rks ;g izfrQy dh x.kuk esa 'kkfey fd;k tkrk gSA vU; lHkh fLFkfr;ksa esa] tSlS gh jde voèkkj.k ;ksX; cu tkrh gS] lek;kstu vfHkKkr fd;k tkrk gS [ns[ksa ys[kk ekud 4 vkdfLedrk, vkSj rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,;A

lekesyu ij vkjf{kfr;ksasa dk izfriknu

16- ;fn lekesyu ^foyy;u dh izÑfr dk lekesyu* gSa] rks vkjf{kfr dh igpku cuk;s j[kh tkrh gS vkSj os varfjrh dEiuh ds foÙkh; fooj.kksa esa mlh rjg izdV gksrh gSa] ftl izdkj os varjd dEiuh ds foÙkh; fooj.kksa esa izdV gq, FksA bl izdkj] mnkgj.k ds fy, varjd dEiuh ds lkekU; vkjf{kfr varfjrh dEiuh ds lekU; vkjf{kfr cu tkrs gSa] vrad dEiuh ds iw;thxr vkjf{kfr varfjrh dEiuh ds iw;thxr vkj{kfr cu tkrs gS vkSj varjd dEiuh ds iquewZY;kadu vkjf{kfr varfjrh dEiuh ds iquewZY;kadu vkjf{kfr cu tkrs gSA igpku dks cuk, j[kus ds ifj.kkeLo:i] os vkjf{kfr;kj] tks lekesyu ls igys ykHkka'k ds :i esa forj.k ds fy, miyCèk gSa] lekesyu ds ckn Hkh ykHkka'k ds :i esa forj.k ds fy, miyCèk gksxhA fuxZfer 'ks;j iw;th ds :i esa vfHkfyf[kr jde ¼jksdM+ ;k vU; vkfLr;ksa ds :i esa fdLh vfrfjDr izfrQy lesr½ vkSj varjd dEiuh dh 'ks;j iw;th dh jde ds chp dk varj] varfjrh dEiuh ds foÙkh; fooj.kksa esa vkjf{kfr;ksa esa lek;ksfr gksrk gSA

17- ;fn lekesyu ^Ø; dh izÑfr esa lekesyu* gS] rks iSjk 18 esa fofufnZ"V dkuwu }kjk visf{kr vjf{kfr;ksa ds vfrfjDr vkjf{kfr;ksa dh igpku ugha cuk;s j[kh tkrh gSA izfrQy dh jde] varfjrh dEiuh }kjk vftZr varjd dEiuh dh 'kq) vkfLr;ksa ds ewY; ls ?kVk;h tkrh gSA ;fn x.kuk dk ifj.kke Ç.kkRed fudyrk gS] rks varj lekesyu ij mRiUu gks jgh xqMfoy ds izfr MsfcV fd;k tkrk gS vkSj mlds lkFk iSjk 19&20 esa dffkr rjhds ds vuqlkj izfriknu fd;k tkrk gSA ;fn x.kuk dk ifj.kke èkukRed gS] rks varj] iw;thxr vkjf{kfr ds izfr ØsfMV fd;k tkrk gSA

18- dqN vkjf{kfr;kj vk;&dj vfèkfu;e 1961 dh vko';drkvksa ds vuqlkj ;k bls varxZr ykHk mBkus ds fy,] varfjrh dEiuh }kjk cuk, tk ldrs gSa (mnkgj.k ds fy,] fodkl HkÙkk vkjf{kfr ;k fofuèkku HkÙkk vkjf{kfrA vfèkfu;e eas ;g visf{kr gS fd vkjf{kfr;ksa dh igpku ,d fofk"V vofèk ds fy, cuk, j[kuh pkfg,A blh izdkj] vU; dkuwuksa dh vis{kkvksasa ds vuqlkj] dqN vU; vkjf{kfr;ksa dks varjd dEiuh ds foÙkh; fooj.kksa esa l'ftr fd;k tk ldrk gSA ;fi] vkerkSj ij] Ø; izÑfr ds lekesyu esa] vkjf{kfr;ksa dh igpku ugha j[kh tkrh fQj Hkh iwoksZDr izÑfr dh vkjf{kfr;kj ftUgsa blesablds i'pkr~ dkuwuh vkjf{kfr;kj dgk tk,xk½ ds lanHkZ esa viokn gks ldrk gS vkSj ,slh vkjf{kfr;kj varfjrh dEiuh ds foÙkh; fooj.k esa viuh igpku mlh rjg cuk;s j[krh gS ftl rjg os varjd dEiuh ds foÙkh; fooj.kksa esa izdV gqbZ gSa tc rd fd mudh igpku dks mi;qDr foèkku ds lkFk vuqikyus djus gsrq cuk, j[kus dh vko';drk gksrh gSaA ;g viokn dsoy mu lekesyuksa esa cuk;k tk ldrk gS tggj varfjrh dEiuh dh iqLrdksa esa dkuwuh vkjf{kfr;ksa vfHkys[ku ds fy, mi;qDr foèkku dh vis{kkvksa dk ikyu fd;k x;k gSA ,slh fLFkfr;ksa eas vkjf{kfr;kj] varfjrh dEiuh ds foÙkh; fooj.kksa esa ml mi;qDr ys[kk 'kh"kZ esa ¼mnkgj.kkFkZ]

^lekesyu lek;kstu izkfj{kr fuf/k*½ rRIEcUèkh MsfcV ds }kjk vfHkfyf[kr dh tkrh gaS] ftls ,d i`Fkd js[kh; en ds :lk esa izLrqr fd;k tkrk gSA tc dkuwuh vkjf{kfr;ksa dh igpku dks cuk, j[kus dh vko";drk ugha gksrh rks vkjf{kfr vkSj iwoksZDr ys[kk myV fn;k tkrk gSA

lekesyu ij mRiUu gks jgh xqMfoy dk izfriknu

19- lekesyu ij mRiUu gks jgh xqMfoy Hkkoh vk; ds iwokZuqeku esa fd, x, lank; dks izLrqr djrh gS vkSj bldk vkfLr ds :i esa izfriknu mi;qDr gS ftldk vkfLr ds mi;ksxh thoudky ds nkSjku ,d O;ofLFkr vkèkkj ij vk; ds izfr Øfed vikdj.k fd;k tkuk gSA xqMfoy dh izÑfr ds dkj.k] izk;% rdZlaxr fufprk ds lkFk bls mi;ksxh thou dk vuqeku yxkuk eqfdy gSA blfy,] ,slk vuqeku foosd'khy vkèkkj ij yxk;k tkrk gSA rnuqlkj] ik;p o"kks± ls de vofèk ds nkSjku xqMfoy dk Øfed vikdj.k mi;qDr ekuk tkrk gS tc rd fd bls yEch vofèk mi;qDr u gksA

20- lekesyu ij mRiUu gks jgh xqMfoy ds mi;ksxh thoudky dks vuqekfur djus esa fopkj.kh; dkjdxsa esa fuEufyf[kr 'kkfey gS %

¼d½ O;olk; ;k m|ksx dk iwokZuqes; thou (

¼[k½ mRikn vizpyu ds izHkko] ek;x esa ifjorZu vkSj vU; vkfFkZd ?kVd(

¼x½ izeq[k O;fDr;ksa ;k deZpkfj;ksa ds lewgksa ds lsokdky izR;k'kk,i (

¼?k½ izfrLif)Z;ksa ;k lEHkkO; izfrLif)Z;ksa }kjk visf{kr dk;Zokgh(vkSj

¼¾½mi;ksxh thoudky dks izHkkfor djrs fofèkd] fofu;ked vkSj vuqcaèkkRed micUèkA

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yKHk vkSj gkfu ys[kk dk vfr'ks"k

21- ^foy;u dh izÑfr esa lekesyu* ds ekeys esa] vraid dEiuh ds foÙkh; fooj.kksa esa izdV gks jgk yKHk vkSj gkfu ys[kk dk vfr'ks"k] varfjrh dEiuh ds foÙkh; fooj.kksa eas izdV gks jgs rRlacaèkh vfr'ks"k ds lkFk tksM+k tkrk gSA vkuqdfYid :i ls] ;fn dksbZ lkekU; vkjf{kfr gks] rks ;g mlds izfr varfjr fd;k tkrk gSA

22- ^Ø; dh izÑfr esas lekesyu* ds ekeys esa] varjd dEiuh ds foÙkh; fooj.kksa esa izdV gks jgk yKHk vkSj gkfu ys[kk dk vfr'ks"k] pkgs MsfcV gks ;k ØsfMV] viuh igpku [kks nsrk gSA

lekesyu dh ;kstuk esa fofufnZ"V vkjf{kfr;ksa dk izfriknu

23* dEiuh vfèkfu;e] 1956 ds micUèkksa ;k dksbZ vU; dkuwu] ds varxZr LohÑr lekesyu dh ;kstuk] lekesyu ds ckn varjd dEiuh dh vkjf{kfr;ksa dks fn, tkus okys izfriknu dks fuèkkZfjr dj ldrh gSA tgg; ,slk izfriknu fuèkkZfjr fd;k tkrk gS] ogk; ;gh vuqlfjr gksrk gSA dqN fLFkfr;ksa esa] dkuwu ds varxZr LohÑr lekesyu dh ;kstuk bl ekud dh mu vis{kkvksa dh rgyuk esa] ftudk ikyu ;kstuk] }kjk izfriknu u fuèkkZfjr djus dh fLFkfr esa fd;k x;k gksrk] lekesyu ds ckn varjd dEiuh dh vkjf{kfr;ksa ds vyx izfriknu dks fuèkkZfjr dj ldrh gSA ,slh fLFkfr;ksa esa] lekesyu ds ckn izFke foÙkh; fooj.kksa es fuEufyf[kr izdVu fd, tkrs gSa %

¼d½ vkjf{kfr;ksa ds ys[kk izfriknu vkSj bl ekud esa fuèkkZfjr izfriknu ls fHkUu izfriknu dk ikyu djus ds dkj.kksa dk o.kZuA

¼[k½ bl ekud esa mu vis{kkvksa ds vuqlkj fuèkkZfjr izfriknu ftudk ikyu ;kstuk }kjk izfriknu u fuèkkZfjr djus dh fLFkfr esa fd;k tkrk] dh rgyuk esa dkuwu ds varxZr LohÑr lekesyu dh ;kstuk ds vuqlkj fuèkkZfjr vkjf{kfr;ksa ds ys[kk izfriknu esa fopyuA

¼x½ ,sls fopyu ds dkj.k mRiUu gks jgk foÙkh; izHkko] ;fn dksbZ gksA

izdVu

24- lHkh lekesyuksa ds fy,] lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr izdVuksa dks mi;qDr le>k tkrk gS %

¼d½ lekesfyr gks jgh dEifu;ksa ds uke vkSj O;olk; dh lkekU; izÑfr(

¼[k½ ys[kk mís';ksa ds fy, lekesyu dh izHkkoh rkjh[k(

¼x½ lekesyu dks izfrfcfEcr djus esa iz;qDr ys[kk i}fr(vkSj

$\frac{1}{4}k\frac{1}{2}$ dkuwu ds varxZr LohÑr ;kstuk ds fooj.kA

25- fgrksa ds lewghdj.k dh i}fr ds varxZr ys[kkc) fd, x, lekesyuksa ds fy,] lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr vfrfjDr izdVu mi;qDr le>s tkrs gSa %

$\frac{1}{4}d\frac{1}{2}$ lekesyu dks fØ;kfUor djus ds fy, izR;sd dEiuh ds fofue; fd, x, lkèkkj.k 'ks;jksa ds izfr'kr ds lkFk fuxZfer 'ks;jksa dk o.kZu rFkk la;k (

$\frac{1}{4}[k\frac{1}{2}$ izfrQy rFkk vvx ls igpkuus ;ksX; vftZr dh xbZ 'kq) vkfLr;ksa ds ewY; ds chp fdlh Hkh varj dh jde vkSj mudk izfriknuA

26- Ø; i}fr ds varxZr ys[kkc) lekesyuksa ds fy, lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr izdVu mi;qDr le>s tkrs gS %

*vuqPNsn 23 daiuh vf/kfu;e 2013 ds varxZr vuqeksfnr lekesyu dh fdlh Hkh ;kstuk esa ykxw ugha gksxk

'Hkkx 11µ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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$\frac{1}{4}d\frac{1}{2}$ lekesyu ds fy, izfrQy vkSj lank; fd, x, izfrQy ;k vkfLr; :i ls lans; izfrQy dk o.kZu (vkSj

$\frac{1}{4}[k\frac{1}{2}$ izfrQy rFkk vvx ls igpkuus ;ksX; vftZr 'kq) vkfLr;ksa ds ewY; ds chp fdlh Hkh varj dh jde vkSj mudk izfriknu rFkk lekesyu ij mRiUu gks jgh fdlh Hkh xqMfoy ds Øfed vikdj.k dh vofèkA

rquyui= dh rkjh[k ds i'pkr~ lekesyu

27- tc lekesyu] rquyui= dh rkjh[k ds i'pkr~ fdarq lekesyu ds izfr fdlh Hkh i{kdkj ds foÙkh; fooj.kksa ds fuxZeu ls igys fØ;kfUor gksrk gS] rks izdVu] ys[kk ekud 4 vkdfLdrk; rFkk rquyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk;,* ds vuqlkj fd;ktkrk gS] ysfdu lekesyu foÙkh; fooj.kksa esa lekfo"V ugha gksrkA dqN ifjLFkfr;ksa esa] lekesyu Lo;a foÙkh; fooj.kksa dks izHkkfor djrh gqbZvfrfjDr tkudkj Hkh iznku dj ldrk gS] mnkgj.k ds fy,] pyk;eku leqRFkku ekU;rk dks cuk, j[kus ds fy, LohÑfr nsuka

eq[; fl)kUr

28- ,d lekesyu ;k rks

$\frac{1}{4}d\frac{1}{2}$ foy;u dh izÑfr esa lekesyu gks ldrk gS] ;k

$\frac{1}{4}[k\frac{1}{2}$ Ø; dh izÑfr esa lekesyu gks ldrk gSA

29- ,d lekesyu dks foy;u dh izÑfr esa lekesyu rc ekuk tkuk pkfg,] tc fuEufyf[kr lHkh 'krsZa iwjh gksa (

(i)lekesyu ds ckn] varjd dEiuh dh lHkh vkfLr;k; vkSj nkf;Ro] varfjrh dEiuh dh vkfLr;k; vkSj nkf;Rp cu tk,A

(ii)varjd dEiuh esa lkèkkj.k 'ks;jksa ds vafdr ewY; ds de ls de 90 izfr'kr èkkj.k djus okys 'ks;jèkkjd $\frac{1}{4}$ mu lkèkkj.k 'ks;jksa ds vfrfjDr tks lekesyu ls Bhd igys varfjrh dEiuh ;k blds leuq"kafx;ksa ;k muds ukefunsZf'krh;ksa ds ikl Fks $\frac{1}{2}$ lekesyu ds dkj.k varfjrh dEiuh ds lkèkkj.k 'ks;jèkkjd cu tkrs gSA

(iii)lekesyu dsfy, varjd dEiuh dsmu lkèkkj.k 'ks;jèkkjdksa dks tks varfjrh dEiuh ds lkèkkj.k 'ks;jèkkjd cuus dks rS;kj gks tkrs gSa] izkI; izfrQy varfjrh dEiuh }kjk iw.kZr% varfjrh dEiuh esa lkèkkj.k 'ks;jksa ds fuxZeu }kjk pqdk, tkrs gS] blds vfrfjDr fd udn fdlh Hkh Hkkxr% 'ks;j ds lanHkZ esa ns; gks ldsA

(iv)lekesyu ds i'pkr~ varfjrh dEiuh }kjk] varjd dEiuh ds O;olk; dks pyk, tkus dk iz;kstu gksrk gSA

(v)varjd dEiuh dh vkfLr;ksa vkSj nkf;Roksa ds cgh ewY;ksa ds izfr ml le; fdlh lek;kstu djus dk dksbZ iz;kstu ugha gks tc os varfjrh dEiuh ds foÙkh; fooj.kksa esa lekfo"V fd, tkrs gSa] ijUrq ys[kk uhfr;ksa dh ,d;irk dks lqfuf'pr djus ds vfrfjDr A

30- ,d lekesyu dks Ø; dh izÑfr esa lekesyu rc ekuk tkuk pkfg,] tc iSjk 29 esa fofufnZ"V ,d ;k mlls vfèkd 'krks± dh iwfrZ u gksA

31- tc ,d lekesyu dks foy;u dh izÑfr esa lekesyu ekuk tkrk gS] rks ;g iSjk 33&35 esa of.kZr fgrksa ds lewghdj.k dh i)fr ds varxZr ys[kkc) gksuk pkfg,A

32- tc lekesyu dks Ø; dh izÑfr esa lekesyu ekuk tkrk gS] rks bls iSjk 36&39 esa of.kZr Ø; i)fr ds varxZr ys[kkc) djuk pkfg,A

fgrksa ds lewghdj.k dh i)fr

33- varfjrh dEiuh ds foÙkh; fooj.kksa dh rS;kjh esa] varjd dEiuh dh vkfLr;ksa] nkf;Rpksa vkSj vjf{kfr;kas ¼pkgs iw;thxr ;k jktLo ;k fQj iquewZY;kadu ij mRiUu gks jgh gksa½ dks muds orZeku dSfjax jde ij vkSj mlh :

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[PART II—SEC. 3(1)]

esa vfHkfyf[kr djuk pkfg, ftl :i esa og lekesyu dh rkjh[k ij FksA varjd dEiuh ds ykHk vkSj gkfu ys[kk ds vfr'ks" k dks varfjrh dEiuh ds rRlacaèkh vfr ds lkFk tksM+k tkuk pkfg, ;k dksbZ lkekU; vkj{f{kfr gks rks mlds izfr varfjr fd;k tkuk pkfg,A

34- ;fn] lekesyu ds le:] varfjrh vkSj varjd dEifu;ksa esa ijLij fojksèkh ys[kk uhfr;k; viuk;h tk jgh gSa rks lekesyu ds ckn ,d:i ys[kk uhfr;k; viuk;h tkuk pkfg,A ys[kk uhfr;ksa esa fdllh Hkh ifjorZu dk foÙkh; fooj.kksa ij izHkko] ys[kk ekud 5, vofèk ds fy, 'kq) ykHk ;k gkfu] iwokZofèk ensa vkSj ys[kk uhfr;ksa esa ifjorZu] ds vuqlkj fjiksVZ fd, tkus pkfg,A

35- fuxZfer 'ks;j iw;th ds :i esa vfHkfyf[kr jde ¼audnh ;k vU; vkfLr;ksa ds :i esa fdllh vfrfjDr izfrQy lesr½ vkSj varjd dEiuh dh 'ks;j iw;th dh jde ds chp ds varj dks vkj{f{kfr;ksa esa lek;ksftr djuk pkfg,A

Ø; i)fr

36- varfjrh dEiuh ds foÙkh; fooj.kksa dks rS;kj djus esa varjd dEiuh dh vkfLr;k; vkSj nkf;Ro viuh orZeku dSfjax jde ij 'kkfey gksuh pkfg, ;k oSdfYid :i ls izfrQy] lekesyu dh rkjh[k dks i`Fkd :i ls igpkuus ;ksX; vkfLr;ksa vkSj nkf;Roksa dks vius mfpr ewY;ksa ds vkèkkj ij vkcafVr fd;k tkuk pkfg,A dkuwu }kjk visf{kfr vkj{f{kfr;ksa ds vfrfjDr] varjd dEiuh ds vkj{f{kfr;ksa ¼pkgs iw;thxr gks ;k jktLo ;k fQj iquewZY;kadu ij mRiUu gks jgs gks½ tSlk iSjk 39 esa dFfkr gS mldks NksM+dj varfjrh dEiuh ds foÙkh; fooj.kksa esa 'kkfey ugha fd, tkus pkfg,A

37- varfjrh dEiuh }kjk vftZr varjd dEiuh dh 'kq) vkfLr;ksa ds ewY; ls izfrQy dh jde dk dksbZ Hkh vkfèkD;] varjd dEiuh ds foÙkh; fooj.kksa esa lekesyu ij mRiUu gks jgh xqMfoy ds :i esa vfHkKkr gksuk pkfg,A ;fn] izfrQy dh jde] vftZr 'kq) vkfLr;ksa ds ewY; ls de gks] rks muds chp ds varj dks iw;thxr vkj{f{kfr ekuk tkuk pkfg,A

38- lekesyu ij mRiUu gks jgh xqMfoy dk vius mi;ksxh thoudky ds nkSjku O;ofLFkr vkèkkj ij vk; ds izfr Øfed vikdj.k gksuk pkfg,A Øfed vikdj.k dh vofèk ik;p o"kZ ls de gksuh pkfg, tc rd fd bls vfèkd vofèk mfpr u gksA

39- tgg; varfjrh dEiuh dh cgh;ksa esa dkuwu }kjk visf{kfr vkj{f{kfr ds vfHkys[ku ds fy, mi;qDr dkuwu dh vis{kkvksa dk ikyu fd;k tkrk gS] ogk; varjd dEiuh ds dkuwu }kjk visf{kfr vkj{f{kfr;ksa dks varfjrh dEiuh ds foÙkh; fooj.kksa esa vfHkfyf[kr fd;k tkuk pkfg,A mi;qDr ys[kk 'kh"kZ ¼mnkgj.kr% ^lekesyu lek;ksu izkjf{kfr fuf/k*½ dks rRIEcUèkh MsfcV fd;k tkuk pkfg, ftls i`Fkd js[kh; en ds :lk esa izLrqr fd;k tkuk pkfg,A tc dkuwu }kjk visf{kfr vkj{f{kfr;ksa dh igpku dks cuk, j[kus dh vko';drk ugha gks rks] vkj{f{kfr;ksa vkSj iwoksZDr ys[kk dks myV nsuk pkfg,A

lkekU; izfØ;k;

40- lekesyu ds fy, izfrQy esa] dksbZ Hkh xSj&udnh rRo mfpr ewY; ij 'kkfey gksuk pkfg,A izfrHkwfr;ksa ds fuxZeu dh fLFkfr esa] dkuwuh izkfèkd kfj;ksa }kjk fuèkkZfjr ewY; dks mfpr ewY; ekuk tk ldrk gSA vU; vkfLr;ksa dh fLFkfr esa] mfpr ewY; R;kxh xbZ vkfLr;ksa ds cktkj

ewY; ds lanHkZ esa fuèkkZfjr fd;k tk ldrk gSA tgg; R;kxh xbZ vkfLr;ksasa dk cktkj ewY; fo'oluh; :i ls vk;dk ugha tk ldrk] ogk; ,slh vkfLr;ksa dks muds Øe'k% 'kq) cgh ewY; ij ewY;kafdr fd;k tk ldrk gSA

41- tgg; lekesyu dh ;kstuk] ,d ;k vfèkd ?kVukvksa ij lekfr izfrQy ds fy, lek;kstu iznku djrh gS] rks ;fn Hkqxrku laHkkO; gS vkSj jde dk ,d rdZlaxr vuqeku yxk;k tk ldrk gS rksvfrfjDr Hkqxrku dh jde izfrQy esa 'kkfey dh tkuh pkfg,A vU; lHkh ekeyksa esa] tSls gh jde fuèkkZj.k ;ksX; curh gS] lek;kstu vfHkKkr gksuk pkfg, ns[ksa ys[kk ekud 4 vkdfLedrk; rFkk rquyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk;A

'Hkkx IIµ[k.M 3(i)'

Hkkjr dk jkti=k % vIk/kj.k

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lekesyu dh ;kstuk esa fofufnZ"V vkjf{kfr;ksa dk izfriknu

42- *tgg; dkuwu ds varxZr LohÑr lekesyu dh ;kstuk] varfjrh dEiuh ds vkjf{kfr;ksa dks fn, tkus okyk izfriknu fuèkkZfjr djrh gS] ogk; mlh dk vuqiky gksuk pkfg,A tgg; dkuwu ds varxZr LohÑr lekesyu dh ;kstuk bl ekud dh mu vis{kkvksa dh rquyuk esa ftudk ikyu ;kstuk }kjk O;ogkj u fuèkkZfjr djus dh fLFkfr esa fd;k tkrk] lekesyu ds ckn varjd dEiuh vkjf{kfr;ksa dk ,d fHkUu izfriknu fuèkkZfjr djrh gS] ogk; lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr izdVu fd, tkrS gSa %

$\frac{1}{4}d\frac{1}{2}$ vkjf{kfr;ksa ds fn, x, ys[kk izfriknu vkSj bl ekud eas fuèkkZfjr izfriknu ls fHkUu izfriknu dk ikyu djus ds dkj.kksa dk o.kZuA

$\frac{1}{4}[k\frac{1}{2}$ bl ekud esa mu vis{kkvksa ds vuqlkj fuèkkZfjr izfriknu] ftudk ikyu ;kstuk }kjk izfriknu u fuèkkZfjr djus dh n'kk esa fd;k tkrk] dh rquyuk esa dkuwu ds varxZr LohÑr lekesyu dh ;kstuk }kjk vkjf{kfr;ksa ds fy, fuèkkZfjr izfriknu esa fopyuA

$\frac{1}{4}x\frac{1}{2}$,sls fopyu ds dkj.k mRiUu jgk foÙkh; izHkko] ;fn dksbZ gksA izdVu

43- lHkh lekesyuska ds fy,] lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr izdVu fd, tkus pkfg, % $\frac{1}{4}d\frac{1}{2}$ lekesfyr gks jgh dEifu;ksa ds uke vkSj O;olk; dh lkekU; izÑfr(

$\frac{1}{4}[k\frac{1}{2}$ ys[kk mís';ksa ds fy, lekesyu dh izHkkoh rkjh[k (

$\frac{1}{4}x\frac{1}{2}$ lekesyu dks izfrfEcr djus esa iz;qDr ys[kk i)fr (vkSj

$\frac{1}{4}?k\frac{1}{2}$ dkuwu ds varxZr LohÑr ;kstuk ds fooj.kA

44- fgrksa ds lewghdj.k dh i)fr ds varxZr lekesyu ds ys[kk ds fy,] lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr vfrfjDr izdVu fd, tkus pkfg,a %

$\frac{1}{4}d\frac{1}{2}$ lekseyu dks fØ;kfUor djus ds fy, izR;sd dEiuh ds fofue; fd, x, lkèkkj.k 'ks;ksa ds izfr'kr ds lkFk fuxZfer 'ks;ksa dk o.kZu rFkk la[k; (

$\frac{1}{4}[k\frac{1}{2}$ izfrQy rFkk vftZr 'kq) vyx ls igpkuus ;ksX; vkfLr;ksa ds ewY; ds chp fdllh Hkh varj dh jde vkSj mldk izfriknuA

45- Ø; i)fr ds varxZr ys[kk) lekesyuska ds fy,] lekesyu ds ckn izFke foÙkh; fooj.kksa esa fuEufyf[kr izdVu fd, tkus pkfg, %

$\frac{1}{4}d\frac{1}{2}$ lekesyu ds fy, izfrQy vkSj lank; fd, x, izfrQy ;k vkdfLed :i ls lans; izfrQy dk o.kZu(vkSj

$\frac{1}{4}[k\frac{1}{2}$ izfrQy vkSj vftZr 'kq) vyx ls igpkuus ;ksX; vkfLr;ksa ds ewY; ds chp fdllh Hkh varj dh jde vkSj mudk izfriknu vkSj lekesyu ij mRiUu

gks jgh fdllh Hkh xqMfoy ds Øfed vikdj.k dh

vofèkA

rquyui= dh rkjh[k ds i'pkr~ lekesyu

46- tc lekesyu] rquyui= dh rkjh[k ds i'pkr~] fdarq lekesyu ds izfr fdllh Hkh i{kdkj ds foÙkh; fooj.kksa ds fuxZeu ls igys fØ;kfUor gksrk gS] rks izdVu ys[kk ekud 4 ^vkdfLedrk; rFkk rquyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk;,* ds vuqlkj fd;k tkuk pkfg,] fdarq lekesyu foÙkh; fooj.kksa esa 'kkfey ugha gksuk

*diauh vf/kfu;e 2013 ds varxZr vuqeksfnr lekesyu dh fdllh Hkh ;kstuk ds fy, vuqPNsn 42 ykxw ugh gksxk A

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pkfg,A dqN ifjLFkfr;ksa esa] lekesyu Lo;a foÙkh; fooj.kksa dks izHkkfor djus okyh vfrfjDr tkudkjH Hkh

iznku dj ldrk gS] mnkgj.k ds fy, pyk;eku leqRFkku dh ekU;rk dks cuk, j[kus ds fy, LohÑfr nsukA”

11g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ “kh’kZ ds v/khu ^^ys[kk ekud $\frac{1}{4}$, $\frac{1}{2}$ 21^^ ds LFkku ij

fuEufyf[kr ys[kk ekud j[kus tk,;xs] vFkkZr~ %&

“ys[kk ekud 21

lesfdr foÙkh;

fooj.k1

$\frac{1}{4}$ bl ys[kk ekud esa dqN eksVs frjNs Vkbi vkSj dqN lhëks VkbZi esa O;ofLFkr iSjk lfEefyr gSa] ftudk leku izkfêdkj gSA eksVs frjNs Vkbi esa fn;s x, iSjk eq[; fl)kar minf’kZr djrs gSaA bl ys[kk ekud dks vfêklwpuk ds izfr mikcaëk ds Hkkx d esa vrafoZ"V lkèkkj.k vuqns'kksa ds lanHkZ esa i<+k tkuk pkfg;sA $\frac{1}{2}$

mís';

bl ekud dk mís'; lesfdr foÙkh; fooj.kksa dh rS;kjh vkSj izLrqfrdj.k ds fy, fl)karksa vkSj izfØ;kvksa dks LFkkr djuk gSA ewy daiuh $\frac{1}{4}$ tkS fu;a=h m|e ds uke ls Hkh Kkr gS $\frac{1}{2}$ }kjk mlds lewg ds vkfFkZd fØ;kdykiksa ds ckjs esa foÙkh; tkudkjH iznku djus ds fy,] lesfdr foÙkh; fooj.k] izLqr fd, tkrs gSaA bu fooj.kksa dk mís'; ewy vkSj bldh leuq"kafr;ksa ds ckjs esa ,d ,dy vkfFkZd bdkbZ ds :i esa lewg }kjk fu;af=r vkfFkZd lalkèkuksa] lewg ds nkf;Roksa vkSj vius lalkèkuksa ls lewg dks izklr ifj.kkeksa dks nf'kZr djus ds fy, foÙkh; tkudkjH izLqr djuk gksrk gSA

dk;Z{ks=

1- ;g ekud ewy daiuh ds fu;a=k ds vèkhu m|eksa ds lewg ds fy, lesfdr foÙkh; fooj.kksa dh rS;kjh vkSj izLrqfrdj.k esa ykxw gksuk pkfg,A

2- ;g ekud] ewy daiuh ds i`Fkd foÙkh; fooj.kksa esa leuq"kafr;ksa esa fofuèkku ds ys[kk esa Hkh ykxw fd;k tkuk pkfg,A

3- lesfdr foÙkh; fooj.kksa dh rS;kjh esa] vU; ys[kk ekud Hkh mlh rjg ykxw gksrs gSa tSlS os i`Fkd foÙkh; fooj.kksa esa ykxw gksrs gSaA

4- ;g ekud fuEufyf[kr ls lacafèkr ugha gS %

$\frac{1}{4}$ d $\frac{1}{2}$ lekesyu ij mn~Hkwr xqMfoy lfgr] lekesyuksa ds ys[kk ds fy, i)fr;kj vkSj lesdu ij muds izHkko] $\frac{1}{4}$ ys[kk ekud 14] lekesyuksa ds fy, ys[kk] ns[ksa $\frac{1}{2}$ (

$\frac{1}{4}$ [k $\frac{1}{2}$ lg;qDrksa eas fofuèkkuksa ds fy, ys[kk $\frac{1}{4}$ orZeku esa ys[kk ekud 13] fofuèkkuksa ds fy, ys[kk2 }kjk 'kkflr gSa $\frac{1}{2}$ (vkSj

$\frac{1}{4}$ x $\frac{1}{2}$ lgm|eksa esa fofuèkkuksa ds fy, ys[kk $\frac{1}{4}$ orZeku esa ys[kk ekud 13] fofuèkkuksa ds fy, ys[kk3 }kjk 'kkflr gS $\frac{1}{2}$

;g Li"V fd;k tkrk gS fd] ;fn ,d m|e lesfdr foÙkh; fooj.k izLqr djrk gS rks ys[kk ekud 21 vkKkid gSA nwljs

'kCnksa esa] ys[kk ekud ,d m|e dks lesfdr foÙkh; fooj.k izLqr djus dk vkns'k ugha nsrk ysfdu] ;fn dksbZ m|e fdllh

dkuwu dh vko';drkvksa ds lkFk vuqiky ds fy, ;k vU;Fkk lesfdr foÙkh; fooj.k izLqr djrk gS] rks bls lesfdr

foÙkh; fooj.k ys[kk ekud 21 ds vuqlkj rS;kj vkSj izLrqr djus pkfg,A
 2ys[kk ekud 23] lg;qDrksa esa fofuèkkuksa ds fy, lesfdr foÙkh; fooj.kksa esays[kk] lesfdr foÙkh;
 fooj.kksa esa lg;qDrksa esa
 fofuèkkuksa ds fy, ys[kk lslacafèkr vis{kkvksa dks fofufnZ"V djrk gSA
 3ys[kkekud 27] lgm|eksa esa fgrksa dh foÙkh; fjiksfVZax] lgm|eksa esa fofuèkkuksa ds fy, ys[kk
 lacafèkr vis{kkvksa dks fofufnZ"V

djrk gSA

'Hkkx IIµ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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ifjHkk"kk,i

5- bl ekud ds iz;kstu ds fy,] fuEufyf[kr 'kCn fofufnZ"V vFkks± esa iz;ksx fd, x, gSa%

5-1 fu;a=k %

$\frac{1}{4}d\frac{1}{2}$ izR; {k :i ls ;k vizR; {k :i ls] leuq"kaxh $\frac{1}{4}$ leuq"kafx;ksa $\frac{1}{2}$ ds ekè;e ,d m|e dh vkèkh ls
 vfèkd ernku 'kfDr dk LokfeRo (;k

$\frac{1}{4}[k\frac{1}{2}$ fdlh dEiuh dh n'kk esa funs'kd cksMZ dh lajpuk dk fu;a=k ;k fdlh vU; m|e dh n'kk
 esa rRleku 'kklh fudk; dh lajpuk dk fu;a=k ftllsf d blds fØ;kdykiksa ls vkfFkZd ykHk
 izkIr fd, tk ldsA

5-2 ,d leuq"kaxh ,d m|e gS] tks vU; m|e $\frac{1}{4}$ tkes ewy ds uke ls tkus tkrs gSa $\frac{1}{2}$ }kjk fu;af=r gksrk
 gSA

5-3 ewy ,d m|e gS ftdh ,d ;k vfèkd leuq"kaxh daiuh gksrh gSaA

5-4 lewg] ewy vkSj bldh lHkh leuq"kaxh gSA

5-5 lesfdr foÙkh; fooj.k lewg ds foÙkh; fooj.k gksrs gaS] tks fd ,dy m|e ds :i esa izLrqr fd, tkrs
 gSaA

5-6 bfDoVh ,d m|e dh vkfLr;ksa esa blds lHkh nkf;Roksa dks ?kVk nsus ds ckn] mifLFkr
 vofk"V fgr gSA

5-7- vYila[:d fgr izpkyuksa ds 'kq) ifj.kkeksa vkSj 'kq) vkfLr;ksa dk og Hkkx gS] tks mu fgrksa
 ls lacafèkr gS ftu ij izR; {k :i ls ;k vizR; {k :i ls leuq"kaxh ds ekè;e ls ewy dk dksbZ LokfeRo
 ugha gSA

6- lesfdr foÙkh; fooj.kksa esa vkerkSj ij lesfdr rquyui=] ykHk vkSj gkfu dk lesfdr fooj.k] vkSj
 fVli.k] vU; fooj.k vkSj Li"VhdKjd lkexzh lfEefyr gksrh gS] tks mldk ,d lekdfyr Hkkx curk
 gSA ;fn ewy viuk jksdM+ izokg fooj.k izLrqr djrk gS rks lesfdr jksdM+ izokg fooj.k izLrqr
 fd;k tkrk gSA tgk; rd laHko gks lesfdr foÙkh; fooj.k mlh izk:i esa izLrqr fd, tkrs gaS] tks ewy
 }kjk blds i'Fkd foÙkh; fooj.kksa ds fy, viuk;k tkrk gSA

Li"Vhdj.k %

ewy m|e vkSj bldh leuq"kafx;ksa ds i'Fkd foÙkh; fooj.kksa esa izdV gks jgs lHkh fVli.kksa
 dks lesfdr foÙkh; fooj.kksa ds fy, fVli.kksa esa lfEefyr djuk vko';d ugha gSA lesfdr foÙkh;
 fooj.kksa dks cukus ds fy,] fVli.kksa vkSj vU; Li"VhdKjd lkexzh tks mudk ,d vfHkUu Hkkx
 curh gS] ds lanHkZ esa fuEufyf[kr fl)karksa dk vuqiky fd;k tk ldrk gS %

$\frac{1}{4}d\frac{1}{2}$ os fVli.k tks lesfdr foÙkh; fooj.kksa dk lgh vkSj _tq fp= izLrqr djus ds fy, vko';d gSa]
 muds vfHkUu Hkkx ds :i esa lesfdr foÙkh; fooj.kksa esa lfEefyr fd, tkrs gSaA

$\frac{1}{4}[k\frac{1}{2}$ dsoy lkjoku enksa okys fVli.kksa dks izdV djus dh vko';drk gksrh gSA bl mís'; ds fy,
 lkjokurk lesfdr foÙkh; fooj.kksa esa fufgr tkudkj dh lacaeK esa voèkkfjr gksrh gSA bldks
 ns[krs gq,] ;g laHko gks ldrk gS fd tc lkjokurk dk ijh{k.k lesfdr foÙkh; fooj.kksa ds lanHkZ esa
 ykxw gksrk gS rks ewy ;k leuq"kaxh ds i'Fkd foÙkh; fooj.kksa esa izdV dqN fVli.kksa dh lesfdr
 foÙkh; fooj.kksa esa izdVu dh vko';drk u gksA

$\frac{1}{4} \times \frac{1}{2}$ leuq" kaxh vkSj@;k ewy ds i`Fkd foUkh; fooj.kksa esa vfrfjDr dkuwuh tkudkj dks lesfdr foUkh; fooj.kksa ds lgh vkSj _tq fp= ls dksbZ izklafxdrk u j[kus ds dkj.k] lesfdr foUkh; fooj.kksa esa izdV djus vko';drk ugha gksrhA

dEifu;ksa dh n'kk esa ,slh tkudkj dh n`"Vkar] bl ekud ls layXu n`"Vkar esa 'kkfey gSaA

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[PART II—SEC. 3(1)]

lesfdr foUkh; fooj.kksa dk izLrqfrdj.k

7- ,d ewy tks lesfdr foUkh; fooj.k izLrqr djrk gS] mls ;g fooj.k mldh i`Fkd foUkh; fooj.kksa ds lkFk izLrqr djuk pkfg,A

8- ewy ds foUkh; fooj.kksa ds iz;ksxdrkZ izk;% u dsoy m|e vfirq iwjs lewg dh foUkh; fLFkfr vkSj izpkkyuksa ds ifj.kkeksa ls lEcaèk j[krs gaS vkSj mUgSa bl ckjs esa lwfpr Hkh fd;k tkuk pkfg,A ;g vko';drk iz;ksxdrkZvksa dks fuEufyf[kr iznku djds gksrh gS %

$\frac{1}{4}d\frac{1}{2}$ ewy ds i`Fkd foUkh; fooj.k (vkSj

$\frac{1}{4}[k\frac{1}{2}$ lesfdr foUkh; fooj.k] tks i`Fkd fofèkd bdkb;ksa dh fofèkd lhekviksa dks è;ku esa u j[krs gq, ,dy m|e dh rjg lewg ds ckjs esa foUkh; tkudkj izLrqr djrs gaS

lesfdr foUkh; fooj.kksa dk dk;Z {ks=

9- ,d ewy m|e dks] tks lesfdr foUkh; fooj.k izLrqr djrk gS] iSjk 11 esa fufnZ"V leuq" kafx;ksa ds vfrfjDr] ns'kh lkFk gh lkFk fons'kh] lHkh leuq" kafx;ksa dks lesfdr djuk pkfg,A tgka m|e dks dksbZ leuq" kaxh ugha gS fdarq lg;qDr vkSj@;k lgm|e gS] ogka m|e dks Øe'k% ys[kk ekud 23] lg;qDrksa esa fofuèkkuksa gsrq lesfdr foUkh; fooj.kksa esa ys[kk rFkk ys[kk ekud 27] lgm|e esa fgrksa dh foUkh; fjiksfV±x ds vuqlkj lesfdr foUkh; fooj.k Hkh rS;kj djuk pkfg,A

10- lesfdr foUkh; fooj.k] ewy m|e ds vkSj iSjk 11 esa fn, x, dkj.kksa ds fy, vifftZr leuq" kafx;ksa ds vfrfjDr mu lHkh m|e esa ds foUkh; fooj.kksa ds vkèkkj ij rS;kj gksrs gSa tks ewy }kjk fu;a=r fd, tkrs gSaA fu;a=.k rc fo|eku gksrk gS tc izR;{kr% ;k vizR;{kr% leuq" kafx;ksa ds }kjk] ewy m|e ds ikl ,d m|e dh vkèkh ls vfèkd ernku 'kfDr dk LokfeRo gksrk gSA fu;a=.k rc Hkh fo|eku gksrk gS tc ,d m|e] funs'kd cksMZ dh lajpuk ij fu;a=.k j[krk gks $\frac{1}{4}$,d dEiuh dh n'kk esa $\frac{1}{2}$;k rRleku 'kklh fudk; ij fu;a=.k j[krk gks $\frac{1}{4}$,d m|e ds dEiuh u gksus dh n'kk esa $\frac{1}{2}$ rkfd bls fØ;kdykiksa ls vkfFkZd ykHk izklr dj ldsA ,d m|e bdkb;ksa dh 'kklh fudk;ksa dh lajpuk dks fu;a=r dj ldrk gS tSlS fd minku U;kl] Hkfo"; fufèk U;kl vkfnA D;kasfd ,slh bdkb;ksa ij fu;a=.k dk mís'; muds fØ;kdykiksa ls vkfFkZd ykHk izklr djuk ugha gksrk] blfy, lesfdr foUkh; fooj.kksa dh rS;kj ds fy, bu ij fopkj ugha fd;k tkrkA bl ekud ds mís'; fy,] ,d m|e dks fuEufyf[kr dh lajpuk dk fu;a=d ekuk tkrk gS %

(i) ,d dEiuh dk funs'kd cksMZ] ;fn bls ikl fdLh vU; O;fDr dh lEefr ;k lgefr ds fcuk ml dEiuh ds lHkh ;k vfèkdka'k funs'kdksa dks fu;qDr djus ;k gVkus dh 'kfDr gS ,d m|e ds ikl funs'kd dks fu;qDr djus dh 'kfDr rc le>h tkrh gS] ;fn fuEufyf[kr esa ls dksbZ Hkh 'krZ iwjh gksrh gS %

$\frac{1}{4}d\frac{1}{2}$ m|e }kjk iwoksZDr 'kfDr;ksa dk iz;ksx mlds i{k esa djsa fcuk ,d O;fDr funs'kd ds :i esa fu;qDr ugha fd;k ldrk (;k

$\frac{1}{4}[k\frac{1}{2}$,d O;fDr dh funs'kd ds :i esa fu;qDr vko';d :i ls m|e esa mlds }kjk èkkfjr in ij fu;qDr ds dkj.k gksrh gS (;k

$\frac{1}{4} \times \frac{1}{2}$ funs'kd ml m|e ;k mldh leuq" kaxh }kjk ukefufnZ"V gksrk gSA

(ii) ,d m|e dk 'kklh fudk; tks ,d dEiuh ugha gS] ;fn bls ikl fdLh vU; O;fDr dh lEefr ;k lgefr ds fcuk ml vU; m|e ds 'kklh fudk; ds lHkh ;k vfèkdka'k lnL;ksa dks fu;qDr djus ;k gVkus dh 'kfDr gSA ,d m|e ds ikl ,d lnL; dks fu;qDr djus dh 'kfDr gksrh gS ;fn fuEufyf[kr esa ls fdLh Hkh 'krZ dks iwjk fd;k tkrk gS %

$\frac{1}{4}d\frac{1}{2}$,d O;fDr ds i{k esa ml vU; m|e }kjk iwoksZDr 'kfDr ds mi;ksx ds fcuk] mls 'kklh fudk; ds lnL; ds :i esa fu;qDr ugha fd;k tk ldrk gSA

$\frac{1}{4}[k\frac{1}{2}$,d O;fDr dh 'kklh fudk; ds lnL; ds :i esa fu;qfDr] vko';d :i ls ml vU; m|e esa mlds }kjk èkkfjr in dh fu;qfDr ds dkj.k gS (;k

$\frac{1}{4}x\frac{1}{2}$ 'kklh fudk; ds lnL; dks ml vU; m|e }kjk ukefufnZ"V fd;k tkrk gSA

'Hkxk lllk.M 3(i)'

Hkkr dk jkt=k % vlk/kj.k

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Li"Vhdj.k %

;g laHko gS fd ,d m|e] nks m|eksa }kjk fu;af=r gks igyk] ml m|eksa dh cgqla[d ernku 'kfDr ds LokfeRo ds vkèkkj ij fu;af=r djrk gS vkSj nwljk ,d djrk ds vkèkkj ij ;k vU;Fkk blds fØ;kdyiksa ls vkfFkZd ykHkksa dks izkIr djus ds fy.] funs'kd eksMZ dh lajpuk dks fu;af=r djrk gSA ,slh nqyZHk fLFkfr esa] tc ,d m|e] ^fu;a=.k* dh ifjHkk"kk ds vuqlkj nks m|eksa }kjk fu;af=r gksrk gS] igyk mfYyf[kr m|e] bl ekud ds vFkZ esa] fu;a=.k djus okys nksuksa m|eksa dk leuq"kaxh ekuk tk,xk vkSj] blfy.] nksuksa m|eksa dks bl ekud dh vko';drkvksa ds vuqlkj ml m|e ds foÙkh; fooj.kksa dks lesfdr djus dh vko';drk gksrk gSA

11- ,d leuq"kaxh dks lesdu ls rc vofrZr djuk pkfg, tc %

$\frac{1}{4}d\frac{1}{2}$ fu;a=.k vLFkbbZ gks] D;ksafd leuq"kaxh dks vuU; :i ls fudV Hkfo"; es blds

i'pkr~orhZ O;;u dh n`f"V ls vfrZr ;k èkkfjr fd;k tkrk gS (;k

$\frac{1}{4}[k\frac{1}{2}$;g ,sls dBksj nh?kZdkfyd fucZaèkuksa esa izpkyu djrh gS tks egRoiw.kZ :i ls ewy

m|e dks fufèk varfjr djus dh mldh {kerk dk ál djrs gSaA

lesfdr foÙkh; fooj.kksa esa] ,slh leuq"kafx;ksa esa fofuèkkuksa dk ys[kk ys[kk ekud 13] fofuèkkuksa ds fy, ys[kk] ds vuqlkj gksuk pkfg,A leuq"kafx;ksa dks lesfdr u djus ds dkj.kksa dks lesfdr foÙkh; fooj.kksa esa izdV fd;k tkuk pkfg,A

Li"Vhdj.k %

$\frac{1}{4}d\frac{1}{2}$ tdkj ,d m|e] vU; m|e ds 'ks;jksa ds LokfeRo ds vkèkkj ij cgqla[d ernku 'kfDr dk vfèdkjh gksrk gS vkSj IHkh 'ks;j ^O;kikj LVkd* ds :i esa èkkj.k fd, tkrs gS vkSj fudV Hkfo"; esa mUgsa mudsvuU; :i ls i'pkr~orhZ O;;u dh n`f"V ls vfrZr rFkk èkkj.k fd, tkrs gSa] izFke mfYyf[kr m|e }kjk fu;a=.k iSjk 11 $\frac{1}{4}d\frac{1}{2}$ ds vFkZ esa vLFkbbZ le>k tk,xkA

$\frac{1}{4}[k\frac{1}{2}$ og le;kofèk] tks bl ekud ds mís'; ds fy, fudV Hkfo"; le>h tkrh gS] izkFkfed :i ls izR;sd ekeys ds rF;ksa vkSj ifjLFkfr;ksa ij fuHkZj djrh gSA ;fi] vkerkSj ij ^fudV Hkfo";* 'kCnksa dk vFkZ lqlaxr fofuèkkuksa ds vtZu ls ckjg ekl ls vfèkd ugha ekuk tkrk] tc rd fd bls yEch vofèk ekeys ds rF;ksa vkSj ifjLFkfr;ksa ds vkèkkj ij U;k;ksfpr u gksA vk'k; fofuèkkuksa ds O;;u ls lEcafèkr vk'k; ij fofuèku ds vtZu ds le; fopkj fd;k tkrk gSA rnuqlkj] ;fn lqlaxr fofuèku] fudV Hkfo"; esa blds i'pkr~orhZ O;;u ds vk'k; ds fcuk vfrZr fd;k tkrk gS vkSj i'pkr~orhZ :i ls] fofuèku ds O;;u dk fu.kZ; fy;k tkrk gS] rks ,d okLrfod :i ls fofuèku ds O;;u gksus rd] ,sls fofuèku lesdu ls vofrZr ugha fd, tkrs gSaA blds foihr] ;fn vk'k; fofuèku] fudV Hkfo"; esas blds i'pkrorhZ O;;u ds vk'k; ds lkFk vfrZr fd;k tkrk gS] ysfd] dqN ekU; dkj.kksa ls bldk ml le;kfèk esa O;;u ugha tk ldrk rks] vk'k; esa dksbZ ifjorZu u gksus rd ;g lesdu ls vofrZr gksrk jgsxkA

12- bl vkèkkj ij lesdu ls leuq"kaxh dk viotZu fd blds O;olkf;d fØ;kdyiksa] lewg ds vanj vU; m|e ds O;olkf;d fØ;kdyiksa ls vleku gS] mfpr ugha gS D;ksafd ,slh leuq"kafx;ksa ds lesdu }kjk vkSj leuq"kafx;ksa ds fHkUu O;kolkf;d fØ;kdyiksa ds ckjs esa lesfdr foÙkh; fooj.kksa esa vfrfjDr tkudkj izdV djrs gq, csgrj tkudkj iznku dh tkrh gSA mnkgj.k ds fy,] ys[kk ekud 17] [kaM fjksfVZax] }kjk visf{kr izdVu lewg ds Hkhrj fHkUu O;kikjdfØ;kdyiksa ds egRo dks Li"V djus esa enn djrs gSaA

lesdu izfØ;k;

13- lesfdr foÙkh; fooj.kksa dks rS;kj djus esa] ewy m|e vkSj bldh leuq"kafx;ksa ds foÙkh; fooj.k dks vkfLr;ksa] nkf;Roksa] vk; vkSj O;; dh ,d leku enksa dks ,d lkFk tksM+rs gq,] iafDr nj iafDr ds vkëkkj ij lfeefyr fd;k tkuk pkfg,A lesfdr foÙkh; fooj.kksa }kjk lewg dh foÙkh; tkudkjh dks ,dy m|e ds :i esa izLrqr djus ds fy,] fuEufyf[kr dne mBk, tkus pkfg, %

$\frac{1}{4}d\frac{1}{2}$ izR;sd leuq"kaxh esa fofuëkku djus dh rkjh[k ij] izR;sd leuq"kaxh esa ewy ds fofuëkku dh ykxr vkSj izR;sd leuq"kaxh dh bfDoVh esa ewy&m|e dk Hkkx] gVk nsuk pkfg, (

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

$\frac{1}{4}[k\frac{1}{2}$ leuq"kaxh esa fd, x, fofuëkku dh rkjh[k ij leuq"kaxh dh bfDoVh esa ewy ds Hkkx ij leuq"kaxh esa ewy ds fofuëkku dh ykxr ds fdlh vkfëkD; dks] lesfdr foÙkh; fooj.kksa esa ,d vkfLr ds :i esa vfHkKkr djus ds fy, xqMfoy :i esa of.kZr fd;k tkuk pkfg, (

$\frac{1}{4}x\frac{1}{2}$ leuq"kaxh esa fd, x, fofuëkku dh rkjh[k ij] tc leuq"kaxh esa ewy ds fofuëkku dh ykxr] leuq"kafx;ksa dh bfDoVh esa ewy ds Hkkx dh rgyuk esa de gksrh gS] rks lesfdr foÙkh; fooj.kksa esas varj dks iw;th vkjf{kfr ekuk tkuk pkfg, (

$\frac{1}{4}k\frac{1}{2}$ ewy m|e ds Lokfe;ksa ds izfr fpfUgr dh tkus okyh 'kq) vk; fudkyus ds fy,] fjksfV±x vofëk gsrq lesfdr leuq"kafx;ksa dh 'kq) vk; esa vYila[:d fgr dks igpkuuk vkSj lewg dh vk; ds izfr lek;ksftr fd;k tkuk pkfg,A

$\frac{1}{4}^{3\frac{1}{2}}$ lesfdr leuq"kafx;ksa ds 'kq) vkfLr;ksa esa vYila[:d fgr] igpkus vkSj ewy m|e ds 'ks;j èkkjdksa dh bfDoVh vkSj mlds nkf;Roksa ls vyx] lesfdr rgyui= esa izLrqr fd, tkus pkfg,A 'kq) vkfLr;ksa esa vYila[:d 'kkfey djrs gaS%

(i) leuq"kaxh esa fd, x, fofuëkku dh rkjh[k ij vYila[:dksa ds izfr fpfUgr dh tk ldus okyh lerk dh jde (vkSj

(ii) ewy leuq"kaxh lacaëk ds vfLrRo esa vkus dh rkjh[k ls lerk ds lapyu esa vYila[:dksa dk HkkxA

tgk; leuq"kaxh esa fofuëkku dh dSfjax jde bldh ykxr ls fHkUu gksrh gS ogk; mijksDr x.kukvksa ds fy, dSfjax jde ij fopkj fd;k tkrk gSA

Li"Vhdj.k %

$\frac{1}{4}d\frac{1}{2}$ lesfdr foÙkh; fooj.kksa esa n'kkZus ds fy, dj O;; $\frac{1}{4}$ pkYW dj vkSj vkLFkfxr dj lfgr $\frac{1}{2}$] ewy m|e vkSj bldh leuq"kafx;ksa ds i`Fkd foÙkh; fooj.kksa esa izdV gks jgs dj O;; dh jdeksa dk ;ksx gksuh pkfg,A

$\frac{1}{4}[k\frac{1}{2}$;g è;ku esa j[krs gq, fd lesfdr foÙkh; fooj.kksa dk] mís'; lewg dh iw.kZ :i ls foÙkh; tkudkjh dks izLrqr djuk gS] leuq"kaxh ds vtZu ds i'pkr~ dh vkjf{kfr;ksa esas ewy ds 'ks;j dks] tks lesfdr rgyui= esa rRlacaëkh vkjf{kfr;ksa dk ,d Hkkx gksrk gS] i`Fkd lesfdr rgyui= esa i`Fkdr% izdV djus dh vko';drk ugha gksrhA ;g ns[krs gq,] lesfdr rgyui= esa izdV lesfdr vkjf{kfr;kj]leuq"kaxh ds vtZu ds i'pkr~ dh vkjf{kfr;ksa esa ewy ds 'ks;j lfgr gksrs gaSA

14- fofuëkku fd, tkus dh rkjh[k ij] leuq"kaxh dh lerk esa ewy m|e dk Hkkx] fofuëkku rkjh[k ij leuq"kaxh ds foÙkh; fooj.kksa esa fufgr tkudkjh ds vkëkkj ij voëkkfjr gksrk gSA ;[fi] vxj fofuëkku rkjh[k ij leuq"kaxh ds foÙkh; fooj.k miyCèk u gks vkSj ;fn ml rkjh[k ij leuq"kaxh ds foÙkh; fooj.k cukuk vO;ogkfjd gks rks] lesdu ds fy,] rRdkfyd iwoZorh vofëk gsrq leuq"kaxh ds foÙkh; fooj.k vkëkkj ds :i esa iz;ksx fd, tkrs gSaA bu foÙkh; fooj.kksa esa] egRoiw.kZ laO;ogkjksa ds ;k mu vU; ?kVukvksa ds izHkko ds fy, lek;kstkuk,; dh tkrh gSa] tks ,sls foÙkh; fooj.kksa dh rkjh[k vkSj leuq"kaxh esa fofuëkku dh rkjh[k ds chp ?kfVr gksrh gSaA

15- ;fn ,d m|e fHkUu rkjh[kksa ij vU; m|e esa nks ;k vfëkd ckj fofuëkku djrk gS vkSj vUrr% vU; m|e dk fu;a=k izkIr djrk gS rks] lesfdr foÙkh; fooj.k dsoy ml rkjh[k ls gh izLrqr gksrs gaS ftl rkjh[k ls fu;a=h leuq"kaxh lacaëk vfLrRo esa vkrk gSA ;fn ,d le;kofëk ds nkSjku nks ;k nks ls vfëkd fofuëkku fd, tkrs gaS] rks mijksDr iSjk 13 ds mís'; ds fy,] fofuëkku dh rkjh[k ij

leuq" kaxh dh lerk izk;% ij ,d&,d djds fuèkkZfjr gksrh gS (;|fi] ;fn ,d le;kofèk esa NksVs fofuèkku fd, tkrs gSa vkSj rc ,d ,slk fofuèkku fd;k tkrk gS ftldk ifj.kke fu;a=.k esa fudyrk gS] rks fofuèkku dh i'pkr~ dh rkjh[k] O;ogkfjd mik; ds :i esa] fofuèkku dh rkjh[k ekuh tk ldrh gSa

16- vkarj lewg 'ks" k vkSj vkarj lewg laO;ogkj vkSj ifj.kkeLo:i mRiUu vizkIr ykHkksa dks iw.kZr% gVk nsuk pkfg,A tc rd fdykxrk izkIr u dh tk lds] rc rd vkarj lewg laO;ogkjksa ls mRiUu vizkIr gkfu;ksa dks Hkh gVk nsuk pkfg,A

17- foØh] O;; vkSj ykHkka'kksa lesr vkarj lewg 'ks" k vkSj vkarj lewg laO;ogkj] iw.kZr% gVk, tkrs gSaA vkarj lewg laO;ogkjksa ls mRiUu os vizkIr ykHk tks vkfLr;ksa dh dSfjax jde esa 'kkfey fd, tkrs gSa] tSls fd lwphe) lkeku vkSj fLFkj vkfLr;k; iw.kZr% gVk, tkrs gaSA vkarj lewg laO;ogkjksa ls mRiUu os vizkIr gkfu;k; tks vkfLr;ksa dh dSfjax jde fudkyus esa ?kVkbZ tkrh gaS] os Hkh tc rd fd ykxr olwy u dh tk lds] rc rd gVkbZ tkrh gSaA

'Hkkx IIµ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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18- lesdu esa iz;qDr foÙkh; fooj.k] leku fjiksfV±x rkjh[k rd vkjsf[kr gksus pkfg,A ;fn ,slh rkjh[k rd ,d ,k vfèkd leuq" kafx;ksa ds foÙkh; fooj.kksa dks rS;kj djuk O;ogkfjd ugha gS vkSj mnuqlkj] os foÙkh; fooj.k fHkUu fjiksfVZax rkjh[kksa rd vkjsf[kr gksrs gSa rks mu egRoiw.kZ laO;ogkjksa vkSj vU; ?kVukvksa ds izHkkoksa ds fy, lek;kstu fd, tkus pkfg,] tks mu rkjh[kksa vkSj ewy m|e ds foÙkh; fooj.kksa ds chp ?kfVr gqbZ gaSA fdlh Hkh n'kk esa] fjiksfVZax rkjh[kksa ds chp dk vUrj N% ekl ls vfèkd ugha gksuk pkfg,A

19- lesfdr foÙkh; fooj.kksa dh rS;kj esa iz;qDr ewy vkSj leuq" kafx;ksa ds foÙkh; fooj.k lkekU;r% leku rkjh[k rd vkjsf[kr gksrs gSaA tc fjiksfV±x rkjh[ksa fHkUu gksrh gSa rks] leuq" kaxh cgqèkk lesdu mís;ksa ds fy, ewy okyh rkjh[k ij fooj.k rS;kj djrh gSaA tc ,slk djuk vO;ogkfjd gksrk gS rks] fHkUu fjiksfV±x rkjh[kksa rd vkjsf[kr foÙkh; fooj.kksa dk iz;ksx fd;k tk ldrk gS] ijUr; g rc tc fd fjiksfV±x rkjh[kksa ds chp dk varj N% ekl ls vfèkd u gksA laxrrk ds fl)kar }kjk ;g visf[kr gksrk gS fd ,d vofèk ls nwljh vofèk esa fjiksfV±x vofèk;ksa dh le; vofèk vkSj fjiksfV±x rkjh[kksa esa dksbZ Hkh varj leku gksuk pkfg,A

20- lesfdr foÙkh; fooj.k] ,d tSls laO;ogkjksa vkSj leku ifjLFkfr;ksa esa vU; ?kVukvksa ds fy,] le:i ys[kk uhfr;ksa dk iz;ksx djds rS;kj fd, tkus pkfg,A ;fn lesfdr foÙkh; fooj.kksa dks rS;kj djrs gq, le:i ys[kk uhfr;ksa dk iz;ksx O;ogkfjd ugha gks rks] ;g rF; lesfdr foÙkh; fooj.kksa esa mu enksa ds vuqirksa ds lkFk izdV fd, tkus pkfg, ftuds fy, fHkUu ys[kk uhfr;k; ykxw dh xbZ gSA

21- ;fn lewg dk ,d lnL;] ,d tSls laO;ogkjksa vkSj ,d tSlh ifjLFkfr;ksa esa ?kVukvksa ds fy, lesfdr foÙkh; fooj.kksa esa viukbZ xbZ ys[kk uhfr;ksa ds vfrfjDr vU; ys[kk uhfr;ksa dk iz;ksx djrk gS rks] lesfdr foÙkh; fooj.kksa dks rS;kj djus esa bls foÙkh; fooj.kksa dk iz;ksx djrs gq,] bls foÙkh; fooj.kksa ds izfr mfpr lek;kstu fd, tkrs gSaA

22- leuq" kaxh ds izpkyuksa ds ifj.kke ml rkjh[k ls lesfdr foÙkh; fooj.kksa esa 'kkfey fd, tkrs gaS] ftl rkjh[k ij ewy&leuq" kaxh lacaèk vfLrRo esa vkrs gSaA ml leuq" kaxh ds izpkyuksa ds ifj.kke ftlds lkFk ewy ds lacaèk lekIr gks x, gkas] lacaèk dh lekflr dh rkjh[k rd] ykHk vkSj gkfu ds lesfdr fooj.k esa 'kkfey gksrs gSa leuq" kaxh esa fofuèkku ds O;;u ls izkIr vkxe vkSj O;;u dh rkjh[k ij bldh vkfLr;ksa dh dSfjax jde ?kVb nkf;Roksa ds chp dk varj ykHk vkSj gkfu ds lesfdr fooj.k esa] leuq" kaxh esa fofuèkku ds O;;u ij ykHk ;k gkfu ds :i esa vfHkKkr gksrs gSaA ,d ys[kk vofèk ls vxyh ys[kk vofèk rd foÙkh; fooj.kksa dh rkyukRedrk dks lqfufpr djus ds fy,] fjiksfV±x rkjh[k ij foÙkh; fLFkfr vkSj izfrosfnr vofèk ds ifj.kkeksa ij rFkk iwoZorhZ vofèk ds fy, rRlacaèkh jdeksa ij leuq" kaxh ds vtZu vkSj O;;u ds izHkko ds ckjs esa cgqèkk vuqiwjd tkudkjh iznku dh tkrh gSA

23- m|e esa fofuèkku dks] ml rkjh[k ls] ys[kk ekud 13] fofuèkkuksa ds fy, ys[kk] ds vuqlkj ys[kke) djuk pkfg,] ftl rkjh[k ls ,d m|e] leuq" kaxh ugha jgrk vkSj ,d lg;qDr ugha curkA

24- fofuèkku dh ml rkjh[k ij tc ;g ¼m|e½ leuq" kaxh ugha jgrh] dSfjax jde mlds ckn ls ykxr ekuh tkrh gSA

25- vYila[;dksa ds fgrksa dks ewy m|e ds 'ks;j èkkjdksa dh lerk vkSj nkf;Roksa ls vyx lesfdr rgyui= esa izLrqr fd;k tkuk pkfg,A lewg dh vk; esa vYila[;dksa ds fgrksa dks Hkh i`Fkdr% izLrqr fd;k tkuk pkfg,A

26- lesfdr leuq"kaxh esa vYila[;dksa ds izfr iz;ksT; gkfu;kj] leuq"kaxh dh lerk esa vYila[;dksa ds fgr ls vfèkd gks ldrh gSaA vkfèkd; vkSj vYila[;dksa ds izfr iz;ksT; vU; vfrfjDr gkfu;kj cgqla[;dksa ds fgr ds izfr lek;ksfr gksrh gaS] dsoy bl lhek rd fd vYila[;dksa ds ikl gkfu dh iwfrZ djus ds fy, vke)dj ckè;rk gS vkSj os ,slk djus esa l{ke gSA ;fn leuq"kaxh mÙkjxkeh :i ls ykHk fjiksVZ djrh gS rks] tc rd fd vYila[;dksa ds fgLls dh mu gkfu;ksa] tks igys cgqla[;dksa }kjk vkesfyr fd, x, Fks] dh iwfrZ u gks tk,] rc rd ,sls lHkh ykHk cgqla[;d fgrksa dks vkcafVr fd, tksr gSaA

27- ;fn ,d leuq"kaxh ds ikl ,sls cdk;k lafpr vfèkekuh 'ks;j gSa tks lewg ds ckgj èkkfjr gSa] rks ykHkka'k ?kksf"kr gq, gks ;k ugha] ewy m|e] leuq"kaxh ds vfèkekuh ykHkka'kksa ds fy, lek;ksfr djus ds ckn vius ykHkksa ;k gkfu;ksa ds fgLls dh x.kuk djrk gSA

1ys[kk ekud] 23] lg;qDrksa esa fofuèkkuksa gsrq lesfdr foÙkh; fooj.kksa esa ys[kk* ^lg;qDr* 'kCn dks ifjHkkf"kr djrk gS rFkk

lesfdr foÙkh; fooj.kksa esa fofuèkku ds fy, ys[kk ls lacafèkr vko';drkvksa dks fofufnZ"V djrk gSA

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[PART II—SEC. 3(1)]

ewy m|e ds i`Fkd foÙkh; fooj.kksa esa leuq"kafx;ksa esa fofuèkkuksa ds fy, ys[kk

28- ewy m|e ds i`Fkd foÙkh; fooj.kksa esa leuq"kaxh esa fofuèkku dks ys[kk ekud 13] fofuèkkuksa ds fy, ys[kk] ds vuqlkj ys[kk] djuk pkfg,A

izdVu

29- iSjk 11 vkSj 20 }kjk visf{kr izdVuksa ds lkFk] fuEufyf[kr izdVu Hkh fd, tkus pkfg, %

$\frac{1}{4}$ d $\frac{1}{2}$ lesfdr foÙkh; fooj.kksa esa] uke] fuxeu ;k fuokl dk ns'k] LokfeRo fgr ds vuqikr vkSj ;fn fHkUu gS rks èkkfjr ernku 'kfDr dk vuqikr lfr lHkh leuq"kafx;ksa dh lwphA

$\frac{1}{4}$ [k $\frac{1}{2}$ tgg; ykxw gks] ogk; lesfdr foÙkh; fooj.kksa esa %

(i);fn ewy m|e izR; {k :i ls ;k vizR; {k :i ls leuq"kafx;ksa ds }kjk leuq"kaxh dh vkèks ls vfèkd ernku 'kfDr dk LokfeRo ugh j[krk gS rks ewy vkSj leuq"kaxh ds chp lacafèk dh izÑfr(

(ii)fjiksV±x rkjh[k ij foÙkh; fLFkfr fjiksV±x vofèk ds ifj.kkeksa vkSj iwoZorhZ vofèk ds fy, rRleku jdeksa ij leuq"kfx;ksa ds vtZu vkSj O;;u ds izHkko (vkSj

(iii)mu leuqf"kx;ksa ds uke ftudh fjiksV±x rkjh[k ewy m|e ls fHkUu gS vkSj fjiksV±x rkjh[kksa esa varjA

laØe.kdkyhu micUèk

30- igyh ckj lesfdr foÙkh; fooj.kksa ds izLrqr fd, tkus ij iwoZorhZ vofèk ds fy, rgyukRed la[;kvksa dks izLrqr djus dh vko';drk ugh gksrh gSA lHkh mÙkjxkeh o"kksZa esa] iwoZoÙkhZ vofèk ds fy,] iw.kZ rgyukRed la[;k; lesfdr foÙkh; fooj.kksa esa izLrqr dh tkuh pkfg,A

n""Vkar

fVli.k % ;g n""Vkar ys[kk ekud dk Hkkx ugha gSA bldk mís'; ys[kk ekud ds vFkZ ds Li"Vhdj.k esa lgk;rk iznku djuk gSA

dEifu;ksa dh n'kk esa] ewy m|e vkSj@;k leuq"kaxh ds i`Fkd foÙkh; fooj.kksa ds izfr fVli.kksa esa nh xbZ ,slh tkudkj tSlh dh uhps nh x;h gS] dks lesfdr foÙkh; fooj.kksa esa lfEefyr djus dh vko';drk ugha gksrh %

1- os lzksr ftuls eksul 'ks;j tkjh gksrs gS tSlh fd] ykHkksa dk iw;thdj.k ;k vkjf{kfr;ksa ;k 'ks;j izhfe;e ys[kk lsA

2- viz;qDr èkujkf'k;ksa ds fofuèkku dk Lo:i n'kkZrs gq,] fuxeu esa ls cph viz;qDr èkujkf'k;ksasa dk izdVuA

3- mu y?kq m|ksx m|e $\frac{1}{4}$ m|eksa $\frac{1}{2}$ dk $\frac{1}{4}$ ds $\frac{1}{2}$ uke ftlds izfr] rhl fnu ls vfèkd cdk;k C;kt lfgr fdlh Hkh jde esa dEiuh dh nsunkjh gksA

4- i`Fkd :i ls O;kikfjd fofuèkkuksa vkSj vU; fofuèkkuksa dks oxhZÑr djrs gq,] mu fuxfer fudk;ksa ds uke n'kkZrs gq,  $\frac{1}{4}$ ,d gh izcaèku esa fuxfer fudk;ksa ds ukeksa dks i`Fkdr% n'kkZrs gq, $\frac{1}{2}$ ftuds 'ks;jksa ;k _ki=ksa esa fofuèkku fd, x, gaS $\frac{1}{4}$ ml rkjh[k ds ckn fd, x, lHkh fofuèkku pkgs mifLFkr gks ;k ugh] ftl ij fiNyq rquyui= cuk;k Fkk $\frac{1}{2}$ vkSj ,slh izR;sd fuxfer fudk; esas fd, x, fofuèkku dh izÑfr vkSj jde dks n'kkZrs gq,] fofuèkkuksa dk fooj.k $\frac{1}{4}$ pkgs ^^fofuèkku** ds varxZr n'kkZ, x, gksa ;k O;kikj LVkd dh rjg ^^pkyw vkfLr;ksa** ds varxZr n'kkZ, x, gkas $\frac{1}{2}$ A

5- foØ;] miHkksx fd, x, dPps eky] tgk; dgha Hkh iz;ksT; gks] mRikfnr dh xbZ] O;kikfjr vkSj [kjnh xbZ oLrqvksa ds vkjafHkd vkSj vafre LVkwd ds lanHkZ esa ek=kRed tkudkjA

6- funs'kdksa $\frac{1}{4}$ izcaèk&funs'kdksa lesr $\frac{1}{2}$;k izcaèkdksa $\frac{1}{4}$;fn gks rks $\frac{1}{2}$ ds izfr 'kq) ykHk ds izfr'kr }kjk ns; deh'kuksa dh x.kuk ds lqlaxr fooj.k ds lkFk dEiuh vfèkfu;e 2013 dh èkkjk 198 ds vuqlkj 'kq) ykHkksa dh x.kuk n'kkZrk gqv fooj.k A

'Hkkx l|µ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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7- fofuekZ.k dEifu;ksa dh n'kk esa] vuqKfIr izkIr {kerk $\frac{1}{4}$ tgk; vuqKfIr izo`Ùk gks $\frac{1}{2}$ (laLFkknfir {kerk (vkSj okLrfod mRiknu ds lanHkZ esa ek=kRed tkudkjA

8- fuEufyf[kr ds lanHkZ esa] foÙkh; o"kZ ds nkSjku dEiuh }kjk HkkM+k chek lfgr ewY; ds vkèkkj ij fudkyk x;k vk;krksa dk ewY; %

$\frac{1}{4}$ d $\frac{1}{2}$ dPps eky (

$\frac{1}{4}$ [k $\frac{1}{2}$?kVd vkSj dy iqtZ (

$\frac{1}{4}$ x $\frac{1}{2}$ iwathxr ekyA

9- jk;YVh] O;ogkj&Kku] O;olkf;d] ijke'kZ 'kqYd] C;kt vkSj vU; fo"ksa ds lEcUèk esa foÙkh; o"kZ ds nkSjku fons'kh eqnzksa esa O;;A

10- foÙkh; o"kZ ds nkSjku miHkksx fd, x, lHkh vk;kfrr dPps eky] dy iqtks± vkSj ?kVdksa ds ewY; vkSj leku :i ls miHkksx fd, x, lHkh ns'kh dPps eky] dy iqtks± vkSj ?kVdksa dk ewY; vkSj dqy miHkksx ds izfr izR;sd dk izfr'krA

11- xSj&vkoklh; 'ks;j èkkjksa dh fof'k"V mfYyf[kr la[k vkSj muds }kjk èkkj.k fd, x, mu 'ks;jksa ftu ij ykHkka'k ns; Fks vkSj og o"kZ ftuls ykHkka'k lEcafèkr Fks ds lkFk ykHkka'kksa ds fy, o"kZ ds nkSjku fons'kh eqnzkvksa esa izsf'kr jdeA

12- fons'kh eqnzksa esa vk; tks fuEu 'kh"kdksa± esa oxhZÑr dh xbZ gS %

$\frac{1}{4}$ d $\frac{1}{2}$,Q- vks- ch- ds vkèkkj ij x.kuk dh xbZ oLrqvksa dk fu;kZr (

$\frac{1}{4}$ [k $\frac{1}{2}$ jk;YVh] O;ogkfjd Kku] O;olkf;d vkSj ijke'kZ Qhl (

$\frac{1}{4}$ x $\frac{1}{2}$ C;kt vkSj ykHkka'k (

$\frac{1}{4}$?k $\frac{1}{2}$ vU; vk;] mudh izÑfr minf'kZr djrs gq,A"

12g ewy fu;e esa ^^vuqyXud^^ esa ^^ys[kk ekud^^ "kh'kZ ds v/khu ^^ys[kk ekud $\frac{1}{4}$, $\frac{1}{2}$ 29^^ ds LFkku ij

fuEufyf[kr ys[kk ekud j[k tk;xs] vFkkZr~ %&

"ys[kk ekud 29

micafèkr jdesa] vkdfLed

nkf;Ro

vkSj vkdfLed vkfLr;kj

¼bl ys[kk ekud esa dqN eksVs frjNs Vkbi vkSj dqN lhëks VkbZi esa O;ofLFkr iSjk lEefyr gS] ftudk leku izkfëkdj gSA eksVs frjNs Vkbi esa fn;s x, iSjk eq[; fl)kar minf'kZr djrs gSaA bl ys[kk ekud dks vfëklwpuk ds izfr mikcaëk ds Hkkx d esa vrafoZ"V lkëkkj.k vuqns'kksa ds lanHkZ esa i<+k tkuk pkfg;sa½

ys[kk ekud 29 ds izHkko esa vkus ls ys[kk ekud 4] vkdfLedrk,;vkSj rgyui= dh rkjh[k ds i'pkr~ gksus okyh ?kVuk,;] ds

lHkh iSjk tksvkdLedrvksa ls lacafëkr gSa ¼tSlS fd iSjk 1¼d½, 2, 3.1, 4 (4.1 ls4.4), 5 (5.1 ls 5.6),6,7 (7.1 ls

7.3), 9.1 ¼lEcafëkr vuqHkkx½] 9-2]10] 11] 12 vkSj 16½ dks okfil ys fy;k x;k gS flok; muds tks mu vkfLr;ksa ds ä ls lEcafëkr gSa tks vU; Hkkjrh; ys[kk ekudksa ds varxZr ugha gSaA

mís';

bl ekud dk mís'; ;g lqfuf'pr djuk gS fd mi;qä vfHkKku dh dlkSfV;ksa vkSj eki vkëkkjksa dks micafëkr jdekSa vkSj vkdfLed nkf;Roksa ij ykxw fd;k tk, vkSj foÜkh; fooj.kksa es nh xbZ fVIif.k;ksa esa i;kZIr lwpuk izdV dh tk, rkfd iz;ksxdÜkkZ mudh izÑfr] le; vkSj jde dks le> ldsaA bl ekud dk iz;kstu vkdfLed vkfLr;ksa ds fy, mi;qDr ys[kk vfëkdffkr djuk Hkh gSA

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[PART II—SEC. 5(1)]

dk;Z{ks=

1- bl ekud dks miacafëkr jdekSa vkSj vkdfLed nf;Roksa rFkk vkdfLed vkfLr;ksa ds ys[kk esa ykxw djuk pkfg;s] flok; fuEufyf[kr ds %

¼d½ tks foÜkh; fy[krksa ds ifj.kkeLo:i gksrs gSa vkSj ftudks mfpr ewY; ij fn[kk;k x;k gS (

¼k½ fu"iknu ;ksX; lafonk dk ifj.kke flok; tgk; lafonk nqHkZj gSA

Li"Vhdj.k

(i) ^nqHkZj lafonk* og lafonk gS ftlesa lafonk dh ckè;rvksa dks iwjk djus ds fy, vifjgk;Z ykxr] ml lafonk ls izkIr gksus okys ykHkksa ls vfëkd gSA vr% ,d lafonk dks nqHkZj lafonk rHkh dgk tk;sxk ;fn lafonk ds vèkhu mls iwjk djus dh vfuok;Z ykxrsa mlls izkIr gksus okys vkfFkZd ykHkksa ls vfëkd gksaA bl lafonk ds vèkhu vifjgk;Z ykxrsa bl lafonk ls fudyus dh 'kq) U;wure ykxr dks iznf'kZr djrh gSa tks fd lafonk dks iwjk djus dh ykxr vkSj lafonk dks iwjk u djus dh fLFkr esa nh tkus okyh {kfriwfrZ ;k n.M esa ls de gSA

(ii) ;fn fdlh m|e ds ikl ,slh lafonk gS tks nqHkZj gS] bl ekud ds vèkhu orZeku cè;rk vfHkKkr dh tkrh gS vkSj micafëkr jde dh rjg] mldh eki dh tkrh gSA

mijksDr Li"Vhdj.k dks ykxw djuk bl ekud ls layXu n""Vkar x ds n""Vkar 10 esa Li"V fd;k x;k gSA

¼x½ tks chek ëkkjksa ds lkFk lafonk ls chek m|e esa mRiUu gksrs gSa (vkSj

¼?k½ tks nwljs ys[kk ekudksa ds vèkhu gSaA

2- ;g ekud mu foÜkh; fy[krksa ij ¼xkjaF;ksa dks lEefyr djrs gq,½ ykxw gksrk gS ftudks mfpr ewY; ij ugha fn[kk;k tkrk gSA

3- fu"iknu ;ksX; lafonk,a os lafonk,a gSa ftuds vèkhu ;k rks fdlh i{k us viuh ckè;rvksa dks iwjk ugha fd;k ;k nksuksa i{kksa us leku lhek rd viuh ckè;rvksa dks vkaf'kd :i ls iwjk fd;k gSA ;g ekud fu"iknu ;ksX; lafonkvksa ij rc rd ykxw ugha gksrk tc rd fd os nqHkZj u gksaA

4- ;g ekud chek m|eksa dh micafëkr jdekSa] vkdfLed nkf;Roksa vkSj vkdfLed vkfLr;ksa ij ykxw gksrk gS flok; chekëkkfj;ksa ls mRiUu lafonkvksa dsA

5- ;fn dksbZ vU; ys[kk ekud fo'ks" k izdkj dh micafèkr jde] vkdfLed nkf;Ro vkSj vkdfLed vkfLr dk o.kZu djrk gS] m|e bl ekud dh ctk; mlh ekud dks ykxw djrk gSA mnkgj.kr% dqN fo'ks" k izdkj dh micafèkr jdeksa dks fuEufyf[kr ys[kk ekudksa esa lEcksfèkr fd;k x;k gS %

$\frac{1}{4}d\frac{1}{2}$ fuekZ.k Bsds $\frac{1}{4}$ nsf[k, ys[kk ekud 7] fuek.kZ Bsds $\frac{1}{2}$ (

$\frac{1}{4}[k\frac{1}{2}$ vk; ij dj $\frac{1}{4}$ nsf[k, ys[kk ekud 22] vk; ij djksa ds fy,ys[kk $\frac{1}{2}$ (

$\frac{1}{4}x\frac{1}{2}$ iV~Vs $\frac{1}{4}$ nsf[k, ys[kk ekud 19] iV~Vs $\frac{1}{2}$;|fi D;ksafd ys[kk ekud 19 esa izpkyu

iV~Vs tks nqHkZj cu pqds gSa mudk izfriknu djus ds fy, dksbZ fo'ks" k vfuok;Zrk,a ugha gSa] ;g ekud ,sls ekeyksa ij ykxw gsrk gS(vkSj

$\frac{1}{4}k\frac{1}{2}$ lsok fuo`fUk izlqfoèkk,a $\frac{1}{4}$ nsf[k, ys[kk ekud 15] deZpkjhizlqfoèkk, $\frac{1}{2}a$

6- dqN jdesa ftudks micafèkr jdeksa dh rjg izfrikfnr fd;k tkrk gS] jktLo ds vfHkKku ls lEcafèkr gks ldrh gSa] mnkgj.k ds fy, tgk; ,d m|e Qhl ds cnys esa xkjaVh nsrk gSA ;g ekud jktLo ds vfHkKku dks lEcksfèkr ugha djrk gSA ys[kk ekud 9] ,slh ifjLFkfr;ksa dh igpku djrk gS tgk; jktLo dks vfHkKkr fd;k tkrk gS vkSj vfHkKku ds vkèkkj dks ykxw djus ds fy, O;ogkfjd ekxZ n'kZu djrk gSA ;g ekud ys[kk ekud 9] dh vis{kkvksa dks ugha cnyrk gSA

ibl ekud ds iz;kstu ds fy,] ^foUkh; fy[kr* dk ogh vFkZ gksxk tSlk fd ys[kk ekud 20] izfr 'ks;j miktZu] esa gSA

'Hkkx llμ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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7- ;g ekud micafèkr jdeksa dks ,sls nkf;Roksa dh rjg ifjHkkf"kr djrk gS ftudh eki lkjHkwr fMxzh dk mi;ksx djds fd;k tk ldrk gSA micafèkr jde 'kCn dk iz;ksx dqN ,sls enksa ds fy, Hkh fd;k tkrk gS tSlk fd vo{k;k] vkfLr;ksa dk ä vkSj lafnXèk mèkkj] ;s vkfLr;ksa dh dSfjax jde ij lek;kstu gSa vkSj budks bl ekud esas lEcksfèkr ugha fd;k x;k gSA

8- vU; ys[kk ekud fufpr djrs gSa fd O;;ksa dks vkfLr;kj ekuk tk, ;k [kpZ A bl ekud esa bu fo'k;ksa dks lEcksfèkr ugha fd;k x;k gSA rnuqlkj tc micUèk fd;k tkrk gS rks ;g ekud u rks igpkuh xbZ ykxrksa ds iwathdj.k dks vko';d ekurk gS u gh bl ij jksd yxrk gSA

9- ;g ekud iqfuzek.k ds fy, micafèkr jdeksa ij ykxw gsrk gS $\frac{1}{4}$ can gks jgs izpkyuksa lfgr $\frac{1}{2}A$ tgk; iqfuzek.k can gks jgs izpkyuksa dh ifjHkk"kk dks iwjk djrk gS ogk; ys[kk ekud 24] can gks jgs izpkyu] ds }kjk vfrfjDr izdVu dh vis{kk gsrh gSA

ifjHkk"kk,;

10- bl ekud esa fuEufyf[kr 'kCnksa dk iz;ksx fofufnZ"V vFkks± ds lkFk fd;k x;k gS %

10-1- micafèkr jde ,slk nkf;Ro gS ftls izkDdyu dh lkjHkwr fMxzh dk mi;ksx djds ekik tk ldrk gSA

10-2 -nkf;Ro iwoZ ?kVukvksa ls mRiUu m|e dh orZeku ckè;rk gS ftlds O;;u ls vkfFkZd ykHk okys lalkèku ls m|e ds ckgjh izokg dh vis{kk gSA

10-3- ckè;c ?kVuk og ?kVuk gS tks ,slh ckè;rk dks l'ftr djrh gS ftldk ifj.kke ,d ,slk m|e gS ftlds ik l ml ckè;rk dks fuiVkus dk dksbZ okLrfod fodYi ugha gSA

10-4- vkdfLed nkf;Ro %

$\frac{1}{4}d\frac{1}{2}$,d laHko ckè;rk tks iwoZ ?kVukvksa ls mRiUu gsrh gS vkSj ftldh fo|ekurk ,d ;k vfèkd vfufpr Hkfo"; dh ?kVukvksa ds gksus ;k u gksus ls iq"V gksxh tks fd m|e ds iw.kZr% fu;a=k esa ugha gS (;k

$\frac{1}{4}[k\frac{1}{2}$,d orZeku ckè;rk tks iwoZ ?kVukvksa ls mRiUu gsrh gS tks vfHkKkr ugha dh tkrh gS D;ksafd%

(i) ;g vfèklaHkkO; ugha gS fd vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg dh ckè;rk dk fuiVkj djs ds fy, vko';drk gksxh (;k

(ii)nkf;Ro dh jde dk fo'oluh; izkDdyu ugha fd;k tk ldrk gSA

10-5 vkdfLed vkfLr ,d laHko vkfLr gS tks iwoZ ?kVukvksa ls mRiUu gksrh gS] ftdh fojekurk ,d ;k vfëkd vfufpr Hkfo"; dh ?kVukvksa ds gksus ;k u gksus ls iq"V gksxh tks fd m|e ds iw.kZr% fu;a=k esa ugha gSA

10-6 orZeku ckè;rk&dksbZ ckè;rk rc orZeku ckè;rk gS ;fn] miyCèk lk{; ds vkèkkj ij rquy i= dh rkjh[k ij bldh fojekurk dks lEHkkO; ekuk x;k gS] vFkkZr u gksus ls gksus dh laHkkouk vfëkd gSA

10-7 laHko ckè;rk&dksbZ ckè;rk rc laHko ckè;rk gS ;fn] miyCèk lk{; ds vkèkkj ij gS] rquy i= dh rkjh[k ij ftdh fojekurk dks vfëklaHkkO; ugha ekuk x;k gSA

10-8 iqulZaipuk ,d dk;ZØe gS fls izcaèku }kjk ;kstuc) vkSj fu;af=kr fd;k tkrk gS] vkSj ;g egRoiw.kZ :i ls cnryk gS ;k rks %

$\frac{1}{4}d\frac{1}{2}$,d m|e }kjk fd;s x, O;kikj ds dk;Z{ks= dks] ;k

$\frac{1}{4}[k\frac{1}{2}$,d rjhds dks fls O;kikj dk lapkyu fd;k tkrk gSA

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11- ckè;rk ,d fuufpr rjhds ls fu"iknu ;k dk;Z djus dk dÙkZO; ;k mÙknkf;Ro gSA ckè;rk ckè;dkjh lafonk ;k dkuwuh vis{kk ds ifj.kkeLo:i fofëk }kjk izorZuh; gks ldrh gSA ckè;rk lkekU; dkjckjh O;ogkj] iEijk vkSj vPNs dkjckjh lacaèk dks cuk;s j[kus dh bPNk ;k ,d lE;kiw.kZ jhfr ls dk;Z djus ds dkj.k Hkh mRiUu gksrh gSA

12- micafèkr jdeksa dks vU; nkf;Roksa ls tSlS fd O;kikfjd ns;rvksa vkSj izksn~Hkouksa ls vyx fd;k tk ldrk gS D;ksafd Hkfo"; ds [kpks± ds fuiVkjS ds fy, micafèkr jdeksa ds ekiu esa lkjHkwr fMxzh rd izkDdyu lfEefyr gksrk gSA bls foijhr%

$\frac{1}{4}d\frac{1}{2}$ O;kikfjd ns;rk,a mu ekyksa ;k lsokvksa ds Hkqxrku ds nkf;Ro gSa tks izkIr gks pqdh gSa ;k ftudh vkiwfrZ gks pqdh gS vkSj mudk chtd dV pqdk gks ;k vkSipkfjd <ax ls foØsrk ls le>kSrk gks pqdk gks (vkSj

$\frac{1}{4}[k\frac{1}{2}$ izksn~Hkou mu eky vkSj lsokvksa ds Hkqxrku ds nkf;Ro gSa tks izkIr fd;s tk pqds gSa ;k ftudh vkiwfrZ gks pqdh gS ysfdU Hkqxrku ugha fd;k x;k gS] u chtd dV gS ;k vkSipkfjd <ax ls foØsrk ls le>kSrk ugha gqv gS] vkSj blesa deZpkfj;ksa dks lans; jde dks lfEefyr djukA ;fi] dbZ ckj izksn~Hkouksa dk izkDdyu djuk iM+rk gS] ijUrq izkDdyu dh fMxzh micafèkr jde dh rquy esa cgqr de gksrh gSA

13- bl ekud esa ^vkdfLed* 'kCn nkf;Roksa vkSj vkfLr;ksa ds fy, iz;ksx gksrk gS tks vfHkKkr ugha fd;s x;s gSa D;ksafd muds fojeku gksus dh iqf"V Hkfo"; dh vfufpr ?kVukvksa tks fd iw.kZr% m|e ds fu;a=k.k esa ugha gS] ds gksus ;k u gksus ls gksxhA bls vfrfjDr] 'kCn ^vkdfLed nkf;Ro* mu nkf;Roksa ds fy, iz;ksx gksrk gS tks vfHkKku dh dlkSfV;ksa ij [kjs ugha mrjrs gSaA

vfHkKku

micafèkr jdesa

14- fdlh micafèkr jde dks vfHkKkr dj nsuk pkfg;s tc %

$\frac{1}{4}d\frac{1}{2}$ fdlh iwoZ ?kVuk ds ifj.kke Lo:i fdlh m|e ds ikl orZeku nkf;Ro gS(

$\frac{1}{4}[k\frac{1}{2}$;g vfëklEHkkO; gS fd nkf;Ro ds fuiVkjS esa vkfFkZd ykHk okys lalkèkuksa ds cká izokg dh vko';drk gksxh (vkSj

$\frac{1}{4}x\frac{1}{2}$ nkf;Ro dh jde dk fo'oluh; izkDdyu fd;k tk ldrk gSA

;fn ;s 'krs± iwjh ugha gksrh gS rks fdlh micafèkr jde dks vfHkKkr ugha djuk pkfg;sA

orZeku ckè;rk

15- izk;% lHkh ekeyksa esa ;g Li"V gksxk fd D;k iwoZ ?kVuk orZeku ckè;rk dks tUe ns pqdh gSA dqN fojys ekeyksa esa] mnkgj.kr% ,d dkuwuh eqdiesa esa] ;g fookn dk fo"i; gS fd ;k rks

dqN ?kVuk,_i ?kVh gSa ;k mu ?kVukvksa dk ifj.kke orZeku nkf;Ro gSA bl izdkj ds ekeys esa] ,d m|e ;g fufpr djrk gS fd D;k dksbZ nkf;Ro lHkh miyCèk lk{;ksa ds vkèkkj ij] mnkgj.kkFkZ fo'ks"Kkksa dh jk; dk lekos'k djrs gq,] rquy i=k dh rkjh[k ij fo|eku gSA fopkj fd;s x;s lk{; rquy i=k dh rkjh[k ds i'pkr~ ?kVukvksa }kjk iznÙk fdUgha vfrfjDr lk{; dks Hkh lfEefyr djrs gSaA ,sls lk{; ds vkèkkj ij %

$\frac{1}{4}$ d $\frac{1}{2}$ tgg; u gksus dh vis{kk bl ckr ds gksus dh vfèkd laHkkouk gks fd rquy i= dh rkjh[k ij orZeku ckè;rk fo|eku gS]m|e fdllh micafèkr jde dks vfHkKkr djrk gS $\frac{1}{4}$;fn vfHkKku ds ekunaMksa dks iwjk fd;k tkrk gS $\frac{1}{2}$ (vkSj

$\frac{1}{4}$ [k $\frac{1}{2}$ bl ckr dh vfèkd laHkkouk gks fd rquy i= dh rkjh[k dks dksbZ orZeku ckè;rk fo|eku ugha gS] m|e vkdfLed nkf;Ro izdV djrk gS] tc rd fd vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg dh laHkkouk cgqr de u gks $\frac{1}{4}$ iSjk 68] nsf[k, $\frac{1}{2}$

iwoZ ?kVuk

16- dksbZ iwoZ ?kVuk ftldk ifj.kke ,d orZeku ckè;rk gS ,d ckè;c) ?kVuk dgykrh gSA ,d ?kVuk ds ckè;c) ?kVuk gksus ds fy, ;g vfuok;Z gS fd ml ?kVuk ls mRiUu nkf;Ro ds fuiVkj ds vfrfjDr m|e ds ikl dksbZ okLrfod fodYi u gksA

'Hkkx l|µ[k.M 3(i)'

Hkkjr dk jkt=k % vlk/kj.k

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17- foÙkh; fooj.k ,d m|e dh fjiKsfV±x vofèk ds vUr esa foÙkh; fLFkfr dks lEcksfèkr djrs gSa u fd bldh Hkfo"; dh lEHkkfor fLFkfr dks A blfy, os ykxrsa ftudh Hkfo"; esa izpkyu ds fy, vko';drk gS muds fy, micafèkr jde dks vfHkKkr ugha fd;k tkrk gSA m|e rquy i=k esa dsoy mUgha nkf;Roksa dks vfHkKkr djrk gS tks rquy i=k dh rkjh[k dks fo|eku gksrs gSaA

18- dsoy ,d m|e dh Hkkoh dk;Zokgh $\frac{1}{4}$ vFkkZr~ blds O;kikj dk Hkkoh O;ogkj $\frac{1}{2}$ ls Lora=k :i ls fo|eku iwoZ ?kVukvksa ls mRiUu ckè;rkvksa dks micafèkr jde ds :i esa vfHkKkr fd;k tkrk gSA bl izdkj dh ckè;rkvksa ds mnkgj.k gS] xSj&fofèkd i;kZoj.k {kfr ds fy, lQkbZ ykxrsa ;k 'kkfLr;kj] nksuksa m|e dh Hkkoh dk;Zokgh ij fopkj fd;s cxSj fuiVkj ds vkfFkZd ykHk okys lalkèku dks cká izokg dh rjQ ys tk;saxsA blh izdkj ,d m|e dks ,d rsy LFkkiuk dh fMdfE'kfuax ykxr dh micafèkr jde dks ml lhek rd vfHkKkr djuk pkfg;s tgg; rd ,d m|e igys ls gqbZ {kfr dks Bhd djus ds fy, mÙkjnk;h gSA blds foijhr] dqN ekeyksa esa okf.kfT;d ncko ;k fofèkd vis{kkvksa ds dkj.k ,d m|e dks Hkfo"; esa ,d fo'ks"K rjhds ls izpkyu ij O;; djus dk vk'; gks ldrk gS ;k vko';drk gks ldrh gS $\frac{1}{4}$ mnkgj.kr%] ,d fo'ks"K izdkj dh QSDVjh esa èkq;vk NUuh ds }kjk $\frac{1}{2}$ A D;ksafd ,d m|e viuh Hkkoh dk;Zokgh }kjk Hkfo"; ds O;; ls cp ldrk gS] mnkgj.k ds fy,] izpkyu ds rjhds dks cnj dj] rks ml ds ikl Hkkoh O;; ds fy, orZeku ckè;rk ugha gS vkSj fdllh micafèkr jde dks vfHkKkr ugha fd;k tkrk gSA

19- ckè;rk esa ges'kk ,d vU; i{kdkj gksrk gS filds izfr ckè;rk gksrh gSA ;fi ml i{kdkj dh igpku djuk t:jh ugha gS ftl i{k ds izfr ckè;rk gS&okLro esa ;g turk ds izfr Hkh gks ldrh gSA

20- fofèk esa ifjorZu ds dkj.k ,d ?kVuk tks rjar mlh le; gh ckè;rk dks mRiUu u dj ldh gks] Hkfo"; esa Hkh ckè;rk dks mRiUu dj ldrh gS A mnkgj.kr%] tc i;kZoj.k esa {kfr gqbZ gks] gks ldrk gS ml le; {kfr dh iwfrZ dh dksbZ ckè;rk u gksA rFkkfi ;g {kfr ,d ckè;rk cu tk,xh tc u;h fofèk ds vuqlkj orZeku ?kVuk ds dkj.k gqbZ {kfr dks lqèkkjuk vfuok;Z gks tk;sA

21- tgg; izLrfor u;h fofèk ds izLrko dks vfUre Lo:i nsuk 'ks"K gS] ckè;rk rHkh mRiUu gksxh tc foèkku dk ykxw gksuk okLro esa fufpr gks tk,A ykxw djus dh ifjLFkfr;ksa esa vUrj vk tkus ls ;g igpkuuk vIEHko lk gks tkrk gS fd dkSu lh ,d fufpr ?kVuk fofèk dk ykxw gksuk lqfufpr dj ldrh gSA vusd ekeyksa esa rks tc rd fofèk vfèkfu;fer u gks tk;s rc rd blds ykxw gksus ds ckjs esa okLro esa lqfufpr gksuk vlaHko gks tkrk gSA

vkfFkZd ykHkksa okys lalkèkuksa ds vfèkleHkkO; cká izokg

22- ,d nkf;Ro dks vfHkKku ds fy, vfgZr gksus ds fy, u dsoy ,d orZeku ckè;rk dk gksuk vko';d gS cfYd ml ckè;rk ds fuiVkj ds fy, vfFkZd ykHkksa okys lalkèkuksa ds ck°; izokg dk gksuk Hkh vfèkleHkkO; vko';d gSA bl ekud² ds iz;kstu ds fy, lalkèkuksa ds cká izokg ;k ,d ?kVuk dks

vfèklEHkkO; ekuk tk;sxk ;fn ?kVuk ?kVus dh laHkkouk ?kVuk u ?kVus dh laHkkouk dh vis{kk vfèkd gksvFkkZr bl ckr dh vfèklEHkkO;rk fd ?kVuk ?kVsxh] ?kVuk ds u ?kVus dh vfèklEHkkO;rk ls vfèkd gksxhA tc ;g vfèklEHkkO; u gks fd dksbZ orZeku ckè;rk fo|eku gS] m|e vkdfLed gkfu dk izdVu djrk gS] tc rd fd vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg dh IEHkkouk ux.; u gksA ¼nsf[k,] iSjk 68½

23- tgg; ij leku izdkj dh dbZ ckè;rk,a gSA ¼mnkgj.kr% mRikn okjaVh ;k blh izdkj dh lafonk,a½ ;g vfèklEHkkO;rk fd fuiVkj's esa ck°; izokg vko';d gksxk dqy feykdj ckè;rkvksa dh Js.kh ij fopkj djrs gq, fu'pr dh tkuh pkfg,A ;fi fdlh ,d en ds cká izokg dh IEHkkouk cgqr de gks ldrh gS rks Hkh ;g IEHko gS fd ckè;rkvksa dh Js.kh ds fuiVkj's ds fy, dqN lalkèkuksa ds cká izokg dh vko';drk gksA ;fn ;g ekeyk gS rks micafèkr jde dks vfHkKkr fd;k tkrk gS ¼;fn vfHkKku dh vU; dlkSVh dks iwjk dj fn;k x;k gks½A

ckè;rk dk fo'oluh; vuqeku

24- foÙkh; fooj.k dks rS;kj djus esa vuqekuksa dh egRoiw.kZ Hkwfedk gksrh gS rFkkfi ;g budh fo'oluh;rk dks de ugha djrs gSA ;g mu micafèkr jdeksa ds lEcaèk esa rks fo'ks"ki ls lR; gS tks viuh izÑfr ds dkj.k vU; enksa dh vis{kk vuqekuksa ij vfèkd fuHkZj gSA flok; cgqr nqyZHk ekeyksa esa ,d m|e IEHkkfor ifj.kkeksa ds ijkl dks fu'pr djus esa leFkZ gksxk vkSj blfy, ckè;rk dk vuqeku yxk ldrk gS ftldks micafèkr jde ds vfHkKku ds fy, fo'okl ds lkFk iz;ksx fd;k tk ldrk gSA

²bl ekud ds ^vfèklEHkkO;* 'kCn dh O;k[k; ^u gksus dh vis{kk} gksus dh vfèkd IEHkkouk* vU; ys[kk ekudksa esa vko';d

:i ls ykxw ugha gksrh gSA

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25- vR;ar nqyZHk ekeys esa tgg; dksbZ fo'oluh; vuqeku ugha yxk;k tk ldrk] ,d nkf;Ro fo|eku gksrk gS ftldks vfHkKkr ugha fd;k tk ldrk gSA ml nkf;Ro dks ,d vkdfLed nkf;Ro ds :i esa izdV fd;k tkrk gSA ¼iSjk 68] nsf[k,½

vkdfLed nkf;Ro

26- ,d m|e dks vkdfLed nkf;Ro dks vfHkKkr ugha djuk pkfg,A

27- iSjk 68 dh vis{kk ds vuqlkj] ,d vkdfLed gkfu dks izdV fd;k tkrk gS tc rd fd vkfFkZd ykHk okys lalkèku ds cká izokg dh IEHkkouk ux.; u gksA

28- tgg; dksbZ m|e ,d nkf;Ro ds fy, la;qDr vkSj i'Fkd :i ls mÙkjnk;h gS] nkf;Ro ds ml Hkkx dks ftls vU; i{kdkjksa }kjk iwjk fd;s tkus dh vis{kk gS vkdfLed nkf;Ro ekuk tkrk gSA m|e ckè;rk ds ml Hkkx ds fy, micafèkr jde dks vfHkKkr djrk gS ftlds fy, vkfFkZd ykHk okys lalkèkuksa dk cká izokg vfèklEHkkO; gksrk gS] flok; mu vR;fèkd nqyZHk ifjLFkfr;ksa ds tgg; dksbZ fo'oluh; vuqeku ugha yxk;k tk ldrk ¼nsf[k,] iSjk 14½A

29- vkdfLed nkf;Rp ,sls rjhds ls fodflr gks ldrs gSA tSlh vkjEHk esa vk'kk ugha FkhA blfy, fujarj ;g fuèkkZfjr djus ds fy, vuqeku yxk;k tkrk gS fd D;k vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg dh vfèklEHkkO;rk gks x;h gSA ;fn ;g vfèklEHkkO;rk gS fd fdlh ,slh en ds fy, ftldks iwoZ vofèk esas vkdfLed nkf;Ro ekuk x;k Fkk] mlds fy, Hkkoh vkfFkZd ykHkksa ds cká izokg dh vko';drk gksxh rks iSjk 14 ds vuqlkj ml vofèk ds foÙkh; fooj.kksa esa ftlesa fd vfèklEHkkO;rk esa ifjorZu gqvk gS] micafèkr jde dks vfHkKkr fd;k tkrk gS ¼flok; vR;ar nqyHkZ ifjLFkfr;ksa ds tgg; ij dksbZ fo'oluh; vuqeku ugha yxk;k tk ldrk gS½A

vkdfLed vkfLr;k;

30- ,d m|e dks vkdfLed vkfLr dks vfHkKkr ugha djukpkfg;sA

31- vkdfLed vkfLr;k; vkerkSj ij xSj ;kstuxr ;k vizR;kfkr ?kVukvksa ls mRiUu gksrh gSA tks m|e ds fy, vkfFkZd ykHkksa ds vUrZizokg dh IEHkkouk dks mRiUu djrh gaSA bldk mnkgj.k] ,d ,slk nkok gS ftldk m|e fofèkd izfØ;k }kjk vuqlj.k dj jgk gS tgg; ij ifj.kke fu'pr ugha gSA

32- vkdfLed vkfLr;ksa dks foÙkh; fooj.kksa esa vfHkKkr ugha fd;k tkrk gS D;ksafd bls ifj.kke Lo:i ml vk; dks vfHkKkr dj ldrs gaS ftls dHkh olwy ugha fd;k tk ldrk gSA ;fi tc vk; dk izkIr djuk oLrq% fufpr gS] rc IEcafèkr vkfLr vkdfLed vkfLr ugha gS] bldk vfHkKku mfpr gSA

33- vkdfLed vkfLr dks foÙkh; fooj.kksa esa izdV ugha fd;k tkrk gSA lkèkkj.kr% bldks vuqeksnd izkfèdkjh dh fjiksVZ esa izdV fd;k tkrk gS ¼dEiuh ds ekeys esa funs'kd cksMZ vkSj] vU; fdll m|e ds ekeys esa rRlacaèkh vuqeksnd izkfèdkjh½] tgk; ij vkfFkZd ykHkksa dk vUrZizokg vfèkLaHkkO; gSA

34- vkdfLed vkfLr;ksa dk fuèkkZj.k fujarj fd;k tkrk gS vkSj ;fn ;g okLro esa fufpr gks tkrk gS fd vkfFkZd ykHkksa dk vUrZizokg mRiUu gksxk] vkfLr vkSj IEcafèkr vk; dks ml vofèk ds foÙkh; fooj.kksa esa vfHkKkr fd;k tkrk gS ftl vofèk esa ifjorZu gqv k gSA

ekiu

loksZÙke vuqeku

35- micafèkr jde dh ek=k rquyi= dh rkjh[k ij orZeku ckè;rk ds fuiVkj ds fy, vko';d O;; dk loksZÙke vuqeku gksuk pkfg,A micafèkr jde dks orZeku ewY; rd fefrdkVk ugha djuk pkfg;s, fMdfè'kfuax] izR;korZu rFkk le:lk nkf;Roksa dks NksM+dj tks laifYk] la;a= rFkk miLdj dh ykxr ds :lk esa vfHkKkr gSaA fefrdkVk nj ¼;k njsa½ dj iwoZ nj ¼;k njsa½ gksuh pkfg, tks eqnz ds le; ewY; rFkk nkf;Ro ds fof'k"V tksf[keksa ds orZeku cktkj ewY;kadu dks izfrfcafer djrk ¼rs½ gS ¼gSa½A fefrdkVk nj ¼njsa½ dks mu tksf[keksa dks izfrfcafer ugh djuk pkfg, ftlds fy, Hkkoh udnh izokg vuqekuksa ¼izkDdyuksa½ dks le;ksftr dh xbZ gSaA cV~Vk ¼fefrdkVk½ dks ykHk&gkfu fooj.k esa vkof/kd iM+rky ¼vuokbafMax½ dks vfHkKkr fd;k tkuk pkfg,A

'Hkkx llµ[k.M 3(i)'

Hkkjr dk jkti=k % vlk/kj.k

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36- ifj.kke ds vuqekuksa vkSj foÙkh; izHkko dk fuèkkZj.k m|e ds izcaèku ds fu.kZ; ij gksrk gS] ftldks blh izdkj ds laO;ogkjksa ds vuqHko ls vuqiwfjr fd;k tkrk gS] dqN ekeyksa esa] Lora=k fo'ks"Kksa dh fjiksVZ ls vuqiwfjr fd;k tkrk gSA fopkj fd, x, lk{;ksa esa rquyi= dh rkjh[k ds i'pkr~ ?kVukvksa }kjk miyCèk dj, x, dksbZ vfrfjDr lk{; Hkh lfEefyr gksrs gSaA

37- micafèkr jde dks dj iwoZ ekik tkrk gS(micafèkr jde ij dj ds ifj.kke vkSj mlesa ifjorZuksa dks ys[kk ekud 22] vk; ij djksa dsfy, ys[kk] ds vèkhu IEcksfèkr fd;k tkrk gSA

tksf[ke vkSj vfufprrk;

38- fdll micafèkr jde ds loksZÙke vuqeku izkIr djus ds fy, mu tksf[keksa vkSj vfufprrkvksa dks è;ku eas j[kuk pkfg;s tks vfuok;Z :i ls dbZ ?kVukvksa rFkk ifjLFkfr;ksa dks ?ksjs jgrs gSaA

39- tksf[ke ifj.kke dh ifjorZu'khyrk dk o.kZu djrk gSA tksf[ke dk lek;kstu ml jde dks c<+k ldrk gS ftl ij nkf;Ro dks ekik x;k gSA vfufprrk dh fLFkfr esa fu.kZ; djus esa lkoèkkuh dh vko';drk gksrh gS rkfd vk; ;k vkfLr;ksa dks T;knk of.kZr u fd;k tk;s vkSj O;; rFkk nkf;Ro dks de of.kZr u fd;k tk;A ;fi vfufprrk vR;fèkd micafèkr jde ;k nkf;Ro ds tkucw> dj vR;fèkd o.kZu dks U;k; laxr ugha Bgikrh gSA mnkgj.kkFkZ] fdll fo'ks"K izfrdwy ifj.kke dh vk;dh x;h vuqekfur ykxr] foosd ds vkèkkj ij vuqekfur dh tkrh gS] ml ifj.kke dks tkucw> dj tks fLFkfr dh okLrfodr gS mlls vfèkd vfèkIEHkkO; ugha ekuk tkrk gSA tksf[ke vkSj vfufprrk ds lek;kstu ds nksjgko] ftls micafèkr jdesa c<+rh gSa] ls cpus ds fy, lkoèkkuh dh vko';drk gksrh gSA

40- O;; dh jde dks ?ksjus okyh vfufprrkvksa dk izdVu iSjk 67¼[k½ ds vèkhu fd;k tkrk gSA Hkkoh ?kVuk;

41- Hkkoh ?kVuk; tks ,d ckè;rk ds fuiVkj ds fy, vko';d jde dks izHkkfor dj ldrh gSa] dks micaèk dh jde esa ifjyf{kr gksuk pkfg;s c'krsZ bl ckr ds oLrqfu"B lk{; gksa fd os ?kVsaxhA

42- izR;kf'kr Hkkoh ?kVuk; micfUèkr jdeksa dks ekus esa fo'ks" :ils egRoiw.kZ gks ldrh gSaA mnkgj.kr% ,d m|e ;g fo'okl dj ldrk gS fd Hkfo"; esa rduhdh ifjorZuksa ds dkj.k la;a=k ds mi;ksxh thou ds var esa lQkbZ dh ykxrsa de gks tk;saxhA blds fy, ftl jde dks vfHkKkr fd;k x;k gS og rduhdh ;ksX;rk izkIr] oLrqfu"B fujh{kdkksa ds }kjk lk{;ksa ds vkèkkj ij lQkbZ ds le; miyCèk gksus okyh rduhd dks è;ku esa j[k dj yxk;s x, vuqekuksa dks iznf'kZrdjrh gSA vr% mudks lfEefyr djuk mfpr gksxk] mnkgj.k ds fy,] orZeku rduhd dks ykxw djus esa vfèkd vuqHko ds dkj.k izR;kf'kr ykxw esa deh ;k igys dh vis{kk cMs+ ;k vfèkd tfVy lQkbZ dk;ZØe esa orZeku rduhd dks ykxw djus dh ykxw A ;|fi m|e iwjh rjg ubZ rduhd ds fodkl dh igys ls gh vk'kk ugha djrk gS tc rd fd ;g i;kZIr oLrqfu"B lk{; }kjk lefFkZr u gksA

43- fo|eku ckè;rk ds ekus esa lEHkkfor u;s foèkku ij fopkj fd;k tkrk gS tc u;s foèkku ds okLro esa ykxw gksus ds i;kZIr oLrqfu"B lk{; miyCèk gksa A O;ogkj esa mRiUu gksus okyh vusdksa fHkUu&fHkUu ifjLFkfr;ksa ds dkj.k fdLh ,dy ?kVuk tks izR;sd ekeys esa oLrqfu"B lk{; iznku dj lds] dks fufpr djuk vLEHko gks tkrk gSA lk{; dh vko';drk nksuksa esa gS fd foèkku dh D;k ekax gS vkSj D;k ;g okLro esa fufpr gS fd ;g mfpr le; esa foèkku cu tk;sxk vkSj ykxw gks tk;sxA cgqr ls ekeyksa esa foèkku ds ykxw gksus rd Hkh lk{; miyCèk ugha gksrs gSaA

vkfLr;ksa dk izR;kf'kr O;;u

44- micafèkr jde dks ekus ds fy, vkfLr;ksa ds izR;kf'krO;;u ls gq, ykHkksa dks fopkj esa ugha ysuk pkfg;SA

45- vkfLr;ksa ds izR;kf'kr O;;u ls gq, ykHkksa dks micafèkr jde ds ekus ds fy, fopkj esa ugha fy;k tkrk gS] pkgs izR;kf'kr O;;u micafèkr jde dks mRiUu djus okyh ?kVuk ls fudVrk ls tqM+k gSA blds foijhr] ,d m|e ml ys[kk ekud ds }kjk tks lacafèkr vkfLr;ksa dks lEcksfèkr djrs gSa] fn;s x, fufpr le; ij vkfLr;ksa ds izR;kf'kr O;;u ds ykHkksa dks vfHkKkr djrk gSA

izfriwfrZ;kj

46- tgka ij micafèkr jde dk fuiVkj djus ds fy, vko';d dqN ;k laiq.kZ O;; dh nwljs i{kdkj }kjk izfriwfrZ gksus dh vk'kk gS] rks izfriwfrZ dks rc vkSj dsoy rHkh vfHkKkr fd;k tk,xk tc ;g okLro esa fufpr gks tk;s fd m|e }kjk ckè;rk dk fuiVkj dj nsus ij izfriwfrZ izkIr gks tk;saxhA izfriwfrZ dks vyx vkfLr ekuuk pkfg;SA izfriwfrZ ds fy, vfHkKkr jde dks micafèkr jde dh ek=kk ls vfèkd ugha gksuk pkfg;SA

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47- ykHk&gkfu ds fooj.k esa] micafèkr jde ls lacafèkr O;; dks izfriwfrZ dh vfHkKkr jde ls 'kq) djds fn[kkuk pkfg;A

48- dbZ ckj ,d m|e micafèkr jde ds fuiVkjs ds fy, O;; ds iw.kZr;k ;k va'kr% nkf;Ro ds Hkqxrku ds fy, vU; i{kdkj ij fuHkZj gk ldrk gS ¼mnkgj.kr%] chek lafonk,a] {kfriwfrZ èkkjk ;k foØsrkvksa dh okjaVh½A vU; i{kdkj m|e }kjk nh xbZ jde dh izfriwfrZ dj ldrs gSa ;k izR;{k Hkqxrku dj ldrs gSaA

49- vfèkdka'k ekeyksa eas m|e ftØ dh x;h lEiw.kZ jde ds fy, mÙkjnk;h gksrk gS ftlls fd m|e dks lEiw.kZ jde dk fuiVkj djuk iMs+xx ;fn rhljk i{kdkj fdLh dkj.k ls Hkqxrku uk dj ldsA bl fLFkfr esa nkf;Ro dh lEiw.kZ jde ds fy, micaèk dks vfHkKkr fd;k tkrk gS vkSj izR;kf'kr izfriwfrZ ds fy, ,d vyx vkfLr dks Hkh vfHkKkr fd;k tkrk gS tc ;g fufpr gks tk;s fd izfriwfrZ gks tk;saxh ;fn m|e nkf;Ro dk Hkqxrku dj nsA

50- dqN ekeyksa esa m|e ftØ dh x;h ykxrksa ds fy, mÙkjnk;h ugha gksxk ;fn rhljk i{kdkj Hkqxrku djus esa vleFkZ gksA bl izdkj ds ekeyksa esa m|e dk mu ykxrksa ds fy, nkf;Ro ugha gS blfy, mudks micafèkr jde esa lfEefyr ugha fd;k tkrk gSA

51- tSlk fd iSjk 28 esa fn;k x;k gS fd ,d nkf;Ro ftlds fy, m|ksx la;qDr :i ls vkSj i`Fkd :i ls mÙkjnk;h gS vU; i{kdkjksa }kjk ckè;rk ds fuiVkjs dh visf{kr lhek rd vkdfLed vkfLr gSA micafèkr jdeksa esa ifjorZu

52- izR;sd rgyui=dh rkjh[k dks micafèkr jde dk iqufoZyksdu djuk pkfg, vkSj orZeku loksZÙke vuqeku dks ifjyf{kr djus ds fy, lek;ksftr fd;s tkus pkfg;sA ;fn ;g vkSj vfèkd vfèklEHkkO; ugha gS fd vkfFkZd ykHk okys lalkèkuksa dk cká izokg nkf;Ro ds fuiVkj djus ds fy, vko';d gksxk] rks micaèk dks myVuk pkfg;sA

micafèkr jdeksa dk mi;ksx

53- ,d micafèkr jde dk mi;ksx dsoy mUgha [kpks± ds fy, djuk pkfg;s ftuds fy, micafèkr jde dks ewy :i ls vfHkKkr fd;k x;k FkkA

54- dsoy ewy micafèkr jdeksa ls lEcafèkr O;;ksa dks gh mlds fo#) lek;ksftr fd;k tkrk gSA O;;ksa dks fdlh ,slh micafèkr jde ls lek;ksftr djuk ftldks ewyr% fdlh vkSj iz;kstu ds fy, vfHkKkr fd;k x;k Fkk] nks vyx&vyx ?kVukvksa ds izHkko dks Nqik nsxk A

vfHkKku rFkk ekiu fu;eksa dk ykxw gksuk

Hkkoh izpkyu gkfu;k;

55- Hkkoh izpkyu gkfu;ksa ds fy, micafèkr jdeksa dks vfHkKkr ugha djuk pkfg;sA

56- Hkkoh izpkyu gkfu;k; iSjk 10 esa nkf;Ro dh ifjHkk"kk ds vkSj micafèkr jdeksa dks fuèkkZfjr djus ds iSjk 14 esa lkekU; vfHkKku dlSfV;ksa dks iwjk ugha djrh gSA A

57- Hkkoh izpkyu gkfu;ksa dh izR;k'k bl ckr dk ladsr gS fd izpkyu dh dqN vkfLr;ksa dk ãl gks ldrk gSA ,d m|e bu vkfLr;ksa ds ãl dk ijh{k.k ys[kk ekud 28, vkfLr;ksa dk ãl] ds vuqlkj esa djrk gSA

¹Hkkx IIµ[k.M 3(i)"

Hkkjr dk jkt=k % vlk/kj.k

51

iqul±jpuk

58- os ?kVuk; tks iquLZajpuk dh ifjHkk"kk esa vk ldrh gSa muds mnkgj.k fuEufyf[kr gSa%

$\frac{1}{4}d\frac{1}{2}$ O;olk; dh ,d js[kk dk foØ; ;k lekiu (

$\frac{1}{4}[k\frac{1}{2}$,d ns'k esa ;k {ks=k esa voLFkkuksa dk can gksuk ;k ,d ns'k ;k {ks=k ls nwljs ns'k vFkok {ks=k esa iquLFkkZfir

djuk (

$\frac{1}{4}x\frac{1}{2}$ izcaèkra=k lajpuk esa ifjorZu] mnkgj.k ds fy, izcaèkra=k ds ,d Lrj dks lekIr dj nsuk (vkSj

$\frac{1}{4}k\frac{1}{2}$ vkèkkjHkwr iquLZaxBu ftudk m|e ds izpkyuksa dh izÑfr vkSj fØ;kvksa ds Qksdl ij lkjHkwr izHkko gSA 59- iquLZajpuk ykxrksa ds fy, micafèkr jde dks dsoy rHkh vfHkKkr fd;k tkrk gS tc iSjk 14 esa nh x;ha micafèkr jdeksa ds vfHkKku ds fy, nh dlSfV;k; iwjh gksrh gSaA 60- ,d izpkyu ds foØ; ls dksbZ nkf;Ro mRiUu ugha gksrk tc rd fd m|e foØ; ds fy, opuc) ugha gS vFkkZr ogk; ,d ckè; foØ; djrk gSA

61- ,d m|e ,d foØ; ds fy, opuc) ugha gks ldrk tc rd fd Øsrk dh igpku u gks tk; vkSj ckè; foØ; djrk u gksA tc rd ckè; foØ; djrk ugha gS] rks m|e ds fopkj esa ifjorZu vk ldrk gS] vkSj okLro esa mls nwljk jkLrk viukuk iMs+xk ;fn mls Lohdk;Z 'krks± ij Øsrk u fey lds A tc ,d izpkyu ds foØ; dks iquL±jpuk dk Hkkx ekuk tkrk gS] rks ys[kk ekud 28] vkfLr;ksa dk ãl] ds vèkhu izpkyu dh vkfLr;ksa ds ãl dk iqufoZyksdu fd;ktkrk gSA 62- iquLZajpuk dh micafèkr jde esa dsoy iquLZajpuk ls mRiUu izR;{k O;;ksa dks lfEefyr djuk pkfg;s] og tks fd fuEufyf[kr nksuksa gSa %

$\frac{1}{4}d\frac{1}{2}$ vko';d :i ls iquL±jpuk ij gq, gSa (vkSj

$\frac{1}{4}[k\frac{1}{2}$ m|e ds py jgs fØ;kdyikksa ls tqM+s ugha gSA

63- iquL±jpuk dh micafèkr jde ,slh ykxrksa lfEefyr ugha djrh gS tSls fd %

$\frac{1}{4}d\frac{1}{2}$ cus jgus okys deZpkfj;ksa dh iquLZFkkiuk ;k iquiZzf'k{k.k(

$\frac{1}{4}[k\frac{1}{2}$ foi.ku(;k

$\frac{1}{4}x\frac{1}{2}$ u;s iz.kkyh vkSj forj.k usVodZ esa fofuèkku (

bu O;;ksa dk lacaèk O;olk; ds Hkfo"; ds lapkyu ls gS vkSj rgyu i=k dh rkjh[k ij iquLZajpuk ds fy, nkf;Ro ugha gSA ,sls O;;ksa dks mlh vkèkkj ij vfHkKkr fd;k tkrk gS tSls fd os iquLZajpuk ls

Lora=k :i ls mRiUu gq, gksaA

64- iqlZajpuk dh rkjh[k rd igpku ;ksX; Hkkoh izpkyu gkfu;kj micafèkr jde esa lfEefyr ugha dh tkrh gaSA

65- iSjk 44 dh vis{kk ds vuqlkj] vkfLr;ksa ds visf{kr O;;u ijykHkksa dks lfEefyr ugha fd;k tkrk gS pkgs vkfLr;ksa ds O;;u dks iqlZajpuk ds Hkkx ds :i esa ifjdfYir fd;k x;k gksA
izdVu

66- micafèkr jde dh izR;sd Js.kh ds fy, fdlh m|e dks fuEu fyf[kr dks izdV djuk pkfg, %

$\frac{1}{4}d\frac{1}{2}$ vofèk ds vkjEHk vkSj var ij dSfjax jde (

$\frac{1}{4}[k\frac{1}{2}$ vofèk esa fd;s x, vfrfjDr micaèk] fo|eku micafèkr jdeksa esa o f) lfgr (

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[PART II—SEC. 3(1)]

$\frac{1}{4}x\frac{1}{2}$ vofèk ds nkSjku iz;qDr jde $\frac{1}{4}vFkkZr\sim$ micafèkr jde ds fo:) mRiUu vkSj izHkkfjr $\frac{1}{2}$ (rFkk

$\frac{1}{4}k\frac{1}{2}$ vofèk ds nkSjku viz;qDr jde dk myVkoA

ijUrq ,d y?kq vkSj eè;e vkdkj dh dEiuh] ftls vfèklwpuk esa ifjHkkf"kr fd;k x;k gS] ds ikl mijksä iSjk 66 dk vuqikyu djus dk fodYi gSA

67- micafèkr jde dh izR;sd Js.kh ds fy, m|e dks fuEu fyf[kr dks izdV djuk pkfg;s %

$\frac{1}{4}d\frac{1}{2}$ ckè;rk dh izÑfr dk laf{kIr fooj.k vkSj fdUgh ifj.kkfed vkfFkZd ykHkksa ds cká izokg dk

$\frac{1}{4}[k\frac{1}{2}$ visf{kr le; (

bu cká izokgksa ds ckjs esa vfuf'prrk dk ladsrA tSlk fd iSjk 41 esa dgk x;k gS] fdlh m|e

dks lEcUèkr Hkkoh ?kVukvksa ds ckjs esa dh x;h eq[; ekU;rkvksa dks izdV djuk pkfg;s] ;fn i;kZIr lwpuk dks iznku djuk visf{kr gS (vkSj

$\frac{1}{4}x\frac{1}{2}$ fdlh izR;kf'kr izfriwfrZ dh jde] ml vkfLr dh jde dks crkrs gq, ftldks ml izR;kf'kr izfriwfrZ ds fy, vfHkKkr fd;k x;k gSA

ijUrq ,d y?kq vkSj eè;e ekè;e vkdkj dh dEiuh] ftls vfèklwpuk esa ifjHkkf"kr fd;k x;k gS] ds ikl mijksDr iSjk 67 dk vuqikyu djus dk fodYi gSA

68- tc rd fuiVksj esa fdlh cká izokg dh laHkkouk ux.; u gks] fdlh m|e dks rgyu i= dh rkjh[k ij vkdfLed nkf;Ro dh izR;sd Js.kh ds fy, vkdfLed nkf;Ro dh izÑfr ds laf{kIr fooj.k dk izdVu djuk pkfg;s vkSj] tgk; O;ogkfjd gks%

$\frac{1}{4}d\frac{1}{2}$ iSjk 35&45 ds vèkhu ekik x;k] bls foUkh; izHkko dk vuqeku (

$\frac{1}{4}[k\frac{1}{2}$ fdlh cká izokg ls lEcafèkr vfuf'prrkvksa dk ladsr (vkSj

$\frac{1}{4}x\frac{1}{2}$ fdlh izfriwfrZ dh laHkkoukA

69- ;g fuèkkZfjr djus ds fy, fdl micafèkr jde ;k vkdfLed nkf;Ro dks ,d Js.kh cukus ds fy, tksM+k tk ldrk gS] ;g fopkj djuk vko';d gS fd enksa dh izÑfr muds ckjs esa ,dy fooj.k ds fy, iSjk 67 $\frac{1}{4}d\frac{1}{2}$ vkSj $\frac{1}{4}[k\frac{1}{2}$ vkSj 68 ds $\frac{1}{4}d\frac{1}{2}$ vkSj $\frac{1}{4}[k\frac{1}{2}$ dh vis{kkvksa dks iwjk djusds fy,] i;kZIr :i ls leku gaSA bl izdkj fofHkUu mRiknksa dh okjaVh ls lacafèkr micaèk dh jde dks ,dy Js.kh esa ekuuk mi;qDr gksxk] ijUrq dkuwuh dk;Zokgh ds rgr jdeksa vkSj lkekU; okjaVh ls lacafèkr jdeksa dksa ,dy Js.kh jde esa ekuuk mi;qDr ugha gksxkA

70- tgk; micafèkr jde vkSj vkdfLed nkf;Ro ,d gh izdkj dh ifjLFkfr;ksa ls mRiUu gksrs gSa] dksbZ m|e iSjk 66&68 dh vis{kk ds vuqlkj izdVu bl rjhds ls djrk gS tks micafèkr jde vkSj vkdfLed nkf;Ro ds eè; dh dM+h dks fn[kkrk gSA

71- tgk; ij iSjk 68 }kjk visf{kr fdlh lwpuk dks izdV ugha fd;k x;k gS D;ksafd ogk; ,slk djuk O;ogkfjd ugha gS] rks ml rF; dks crkuk pkfg;sA

72- cgqr gh nqyZHK ekeyksa esa vkdfLed nkf;Roksa dh micafèkr jde ds fo"k; esa iSjk 66&70 easa visf{kr lHkh ;k dqN lwpukvksa dk izdVu vU; i{kdkjksa ds lkFk fookn esa] m|e ds fojksèk esa èkkj.kk mRiUu dj ldrk gSA ,sls ekeyksa esa] m|e dks tkudkj izdV djuk visf{kr ugha gS]

ijUrq fookn dh lkekU; izÑfr ds lkFk ;g rF; vkSj dkj.k fd D;ksa lwpuk dks izdV ugha fd;k x;k gS] dks izdV djuk pkfg, A

Lakdze.kdkyhu mica/k

73- fMdf'e'kfuax] izR;korZu rFkk le:lk nkf;Roksa ¼ns[ksa vuqPNsn 35½ ds ekStwnk lHkh mica/kksa dks laif'Yk] la;a= vkSj miLdj ds lacaf/kr en esa rRlaca/kh izHkko ds lkFk izR;kf'kr :lk ls fefrdkVk djuk pkfg,A

'Hkkx IIµ[k.M 3(i)'

Hkkjr dk jkti=k % vlk/kj.k

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n''V

kar d rkfydk,a micafèkr jde] vkdfLed nkf;Ro vkSj izfriwfrZ;ka

bl n''Vkar dk iz;kstu ekud dh eq[; vis{kkvksa dks laf{kIr :i esa izLrqr djuk gSA ;g ys[kk ekud dk Hkkx ugha gS vkSj bls ys[kk ekud ds lEiw.kZ ewy ikB ds lanHkZ esa i<+k tkuk pkfg;sA micafèkr jde vkSj vkdfLed nkf;Ro

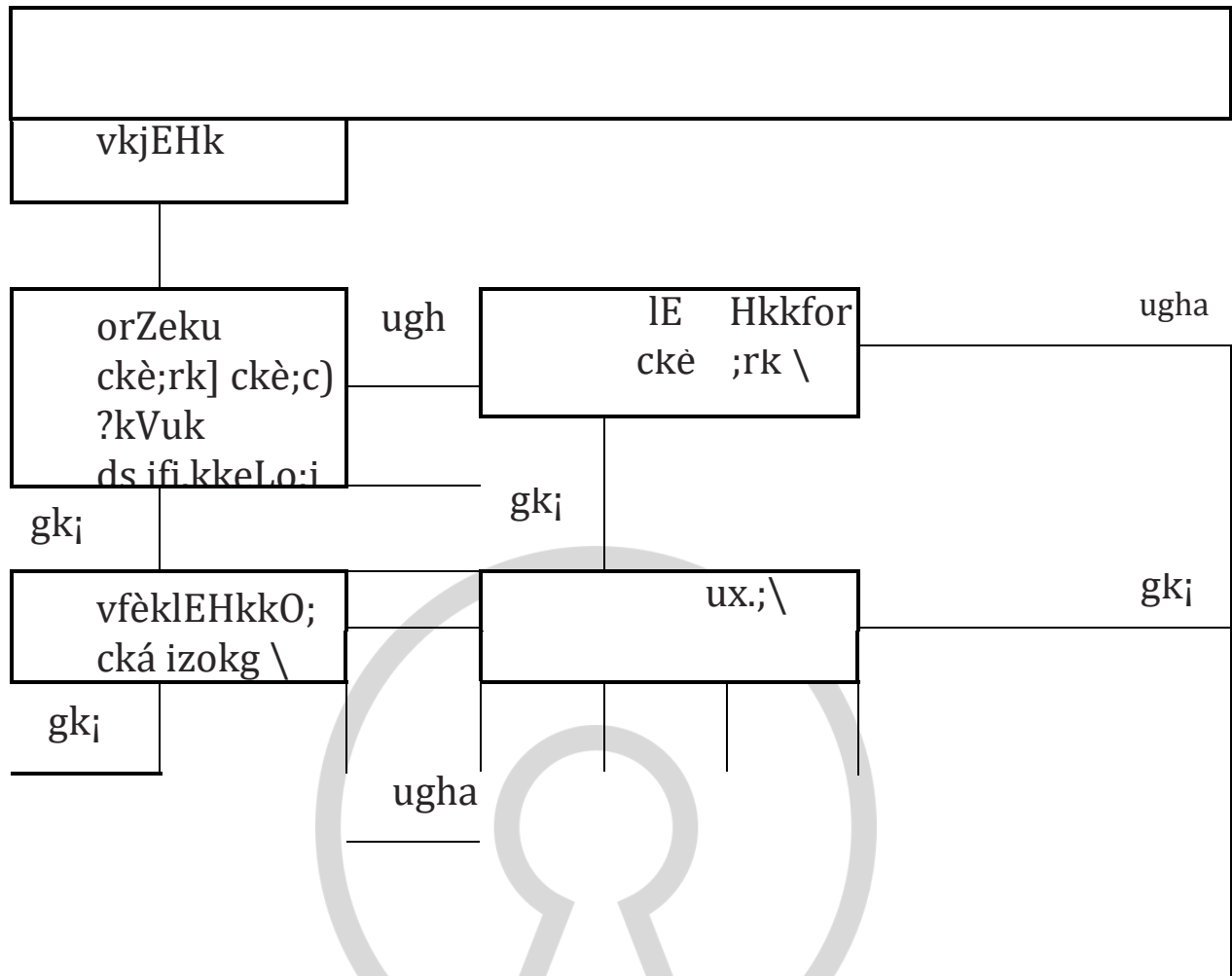
tgka] iwoZ ?kVukvksa ds ifj.kkeLo:i] Hkkoh vkfFkZd ykHkksa okys lalkèkuksa dk fuEu fyf[kr ds fuiVkj ds fy, cká izokg gks ldrk gS% ¼d½ ,slk orZeku nkf;Ro ftdk vfLrRo rquy i=k dh rkjh[k ij vfèkleHkko; ekuk tkrk gS(¼k½ ,slh orZeku ckè;rk ftdk vfLrRo rquy i= dh rkjh[k ij vfèkleHkko; ugha ekuk tkrk gSA		
,d orZeku ckè;rk gS ftls lEHkor% lalkèkuksa ds cká izokg dh vis{kk gS vkSj nkf;Ro dh jde dk to'oluh;vuqeku yxk;k tk ldrk gSA	,d lEHko ckè;rk gS ;k orZeku ckè;rk gS ftds fy, cká lalkèkuksa dh vko';drk gks ldrh gS] ijUrq vfèkleHkko; :lk ls gksxh ughaA	,d lEHko ckè;rk gS ;k orZeku ckè;rk gS tgka ij lalkèkuksa ds cká izokgksa dh laHkkouk ux.; gSA
micafèkr jde dks vfHkKkr fd;k tkrk gS ¼iSjk 14½A micafèkr jde ds fy, izdVu dh vis{kk gS ¼iSjk 66 vkSj	fdlh micafèkr jde dks vfHkKkr ugha fd;k tkrk gS ¼iSjk 26½A vkdfLed nkf;Ro ds fv.	fdlh micafèkr jde dks vfHkKkr ugha fd;k tkrk gS ¼iSjk 26½A fdlh izdVu dh vis{kk ugha gS ¼iSjk 68½A

izfriwfrZ;k;

fdlh micafèkr jde ds fuiVkj ds fy, vko';d lHkh ;k dqN O;; dh izfriwfrZ dh izR;k'kk gSA		
vU; i{kdkj }kjk izfriwfrZ fd;s tkus okys O;; ds Hkkx ds fy, m e dh dksbZ ckè;rk ugha gSA	og jde ftdh izfriwfrZ dh izR;k'kk gS mldh ckè;rk m e ds ikl jg tkrh gS vkSj ;g okLro esa fuf'pr gS fd ;fn m e micafèkr jde dk fuiVkj djrk gS rks izfriwfrZ dh izkfIr gksxhA	og jde ftdh izfriwfrZ dh izR;k'kk gS mldk ckè;rk m e ds ikl jg tkrh gS vkSj ;g okLro fuf'pr ugha gS fd ;fn micafèkr jde dk fuiVkj djrk gS rks izfriwfrZ dh izkfIr gksxhA
izfriwfrZ dh tku okyh jde ds fy, m e dk dksbZ nkf;Ro ugha gS ¼iSjk 50½A	rquy i=k eas izfriwfrZ dks ,d vyx vkfLr dh rjg vfHkKkr fd;k tkrk gS tks fd ykHk&gkf [kkrs ds fooj.k esa O;; ds iw.kZ :i ls cjkej gks ldrh gSA izR;kf'kr izfriwfrZ ds fy, vfHkKkr jde nkf;Ro ls vfèkd ugha gksrh gS ¼iSjk 46 vkSj 47½A	izR;kf'kr izfriwfrZ dks vkfLr rjg vfHkKkr ugha fd;k tkrk gS ¼iSjk 46½A
fdlh izdVu dh vko';drk ugha A	izfriwfrZ dks izfriwfrZ ds fy, vfHkKkr jde ds lkFk gh izdV fd;k tkrk gS ¼iSjk 67½x¼½A	izR;kf'kr izfriwfrZ izdV dh gS ¼iSjk 67 ¼d½½A

$$\text{fu.kZ; o` \{k}$$

fu.kZ; o` {k dk mís'; micafèkr jdeksa vkSj vkdfLed nkf;Roksa ds fy, ys[kk ekud dh eq[; vfHkKku vis{kkvksa dks laf{kIr :i nsuk gSA fu.kZ; o` {k ys[kk ekud dk Hkkx ugha gS vkSj ys[kk ekud ds lEiw.kZ ewy ikB ds lanHkZ esa i<+k tkuk pkfg;s


$$^1\text{HkKx } 11\mu|\text{k.M } 3(\text{i})^v$$

Hkkjr dk jkt=k % vlk/kj.k

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n`"Vkar x

n`"Vkar % vfHkKku

;g n''Vkar ys[kk ekud dks ykxw djus ds n''Vkar nsrk gS tks bldks le>us ds fy, lg;d gSaA ;g
 ys[kk ekud dk Hkkx ugha gSA

n "VkarKsa esa lHkh m|eksa ds o"kZ dk var 31 eKpZ ekuk x;k gSA lHkh ekeyKsa esa] ;g ekuk tkrk gS fd fdll Hkh izR;kf'kr cKá izokg dk fo'oluh; vuqeku yxk;k tk ldrk gSA dqN mnkgj.kKsa esa of.kZr ifjflFKfr;Ksa ds ifj.kkeLo:i vkflR;Ksa dk ál gqvK gS bu mnkgj.kKsa esa bl igyw ij fopkj ugha fd;k x;k gSA

n''Vkarksa esa fn, x, vUrizZlax ys[kk ekud ds ,sls iSjk dh vksj ladsr djrs gSa tks fo'ks"k :i ls izklafxd gSaA bl n''Vkar dks lEiw.kZ ewy ikB ds lanHkZ esa i<+k tkuk pkfg,A

n`"Vkar 1 % okjaVh

,d fuekZrk vius mRikn ds foØ; ds le; Øsrkvksa dks okjaVh nsrk gSA foØ; lafonk dh 'krks± ds vuqlkj fuekZrk foØ; dh rkjh[k ls rhu lky ds Hkhrj gksus okys fuekZ.k nks"kkksa dks mRikn dh ejEer }kjk ;k cny dj gkfu dks iwjk djus dk oknk djrk gSA xr vuqHko ds vkèkkj ij ;g vfèklaHkkO; gS ¼vFkkZr u gksus ls gksus dh vfèkd laHkkouk gS½ fd okjaVh ds dqN nkos gksaxsA

iwoZ ckè;c) ?kVuk ds ifj.kke Lo:i orZeku ckè;rk

—ckè;c) ?kVuk okjaVh ds lkFk mRikn dk foØ; gS tks fdlh ckè;rk dks mRiUu djrh gSA

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg

—lHkh okjaVh ij v[kaM :i ls vfèklEHkkO; gS ¼nsf[k, iSjk 23½A

fu"d"kZ % rquy i=k dh rkjh[k ls iwoZ okjaVh ij csps x, mRikn dhgkfu dks iwjk djus dh ykxrksa ds loksZÙke vuqeku ds fy, micafèkr jde dks vfHkKkr fd;k tkrk gS ¼nsf[k, iSjk 14 vkSj 23½A

n""Vkar 2 % iznwf"kr Hkwfe&foèkku dk ykxw gksuk okLro eas fufpr

rsy m[ksx eas ,d m[e iznw"k.k QSyk jgk gS ijUrQ lQkbZ ugha djrk gS D;ksafd lQkbZ ds ckjs esa dksbZ vfèkfu;e ugha gS] vkSj m[e dbZ o"kks± ls Hkwfe dks iznwf"kr dj jgk gSA 31 ekpZ 2005 dks ;g okLro eas fufpr gS fd igys ls iznwf"kr Hkwfe dh lQkbZ dks vfuok;Z cukus okyk vfèkfu;e o"kZ ds lekIr gksus ds dqN gh le; esa ykxw gks tk;sxA

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i mRiUu orZeku ckè;rk % ckè;c) ?kVuk Hkwfe iznw"k.k gS] D;ksafd lQkbZ ds fy, foèkku okLro eas fufpr gSA

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg % vfèklEHkkO;A

fu"d"kZ % lQkbZ dh ykxr ds loksZÙke vuqeku ds fy, ,d micafèkrjde dks vfHkKkr fd;k tkrk gS ¼nsf[k, iSjk 14 vkSj 21½

n""Vkar 3 % virV rsy {ks=

dksbZ m[e virVh; rsy {ks=k dk izpkyu djrk gS tgg; vuqKflr dh 'krks± ds vuqlkj mRiknu dh lekflr ij rsy eLrwy dks gVkuk vkSj leqnz ry dks iwoZ fLFkfr esa ykuk vfuok;Z gSA vafre ykxrksa esa dqy ykxr dk uCcs izfr'kr rsy eLrwy dks gVkus vkSj mlds cukus dsdkj.k gqbZ {kfr dks iwjk djus] vkSj nl izfr'kr rsy dks fudkyus dsfy, [kpZ gksrk gSA rquy= dh rkjh[k ij rsy eLrwy cuk;k tk pqdk gS ijUrQ rsy ugha fudkyk x;k gSA

iwoZ ckè;c) ?kVuk ls mRiUu orZeku ckè;rksy eLrwy dk fuekZ.k vuqKflr dh 'krks± ds vuqlkj eLrwy dks gVkus vkSj leqnz ry dks iwoZ fLFkfr eas ykus dh ckè;rk dks mRiUu djrk gS vr% ;g ,d ckè;c) ?kVuk gSA rquy i=k dh rkjh[k ij] ;|fi ml {kfr esa lqèkkj ds fy, dksbZ ckè;rk ugha gS tks fd rsy fudkyus ds dkj.k gksxA

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[PART II—SEC. 3(1)]

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg&vfèklEHkkO;A

fu"d"kZ % vafre ykxr ds uCcs izfr'kr ds loksZÙke vuqeku ftudklacèk eLrwy dks gVkus vkSj eLrwy ds fuekZ.k ds dkj.k gqbZ {kfr dks nwj djus ls lacafèkr gS] blds fy, micafèkr jde dks vfHkKkr fd;k tkrk gS ¼nsf[k, iSjk 14½ A ;g ykxrsa rsy eLrwy dh ykxr esa ,d Hkkx ds :i esa lfEefyr gksrh gSA ykxr ds nl izfr'kr tks rsy fudkyus ds dkj.k mRiUu gksrh gS] mldks nkf;Ro dh rjg rc vfHkKkr djrs gSa tc rsy fudkyk tkrk gSA

n""Vkar 4 % izfrnk; dh uhfr

,d QqVdj nqdku dh uhfr gS fd og vlarq"V xzkgd ds Ø; fd;s x, eky dk izfrnk; djrh gS] gkykafd ,slk djus ds fy, dksbZ fofèkd ckè;rk ugha gSA mldh bl izfrnk; dh uhfr dh tkudkj lkekU;r% lc dks gSA

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku ckè;rk & ckè;c)

?kVuk eky dk foØ; gS] tks fd ckè;rk dks mRiUu djrh gS D;ksafd ckè;rk lkekU; O;kikfjd fØ;kvksa] jhfr;ksa] vPNs O;kikfjd lacacèkksa vkSj lke;rk ds vkèkkj ij dk;Z djus dh bPNk ls Hkh mRiUu gksrh gSA

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds ckáizokg&vfèklEHkkO;] csps gq, eky dk dqN Hkkx izfrnk; ds fy, okilgksrk gSA ¼nsf[k, iSjk 23½

fu"d"kZ izfrnk; dh ykxrksa ds loksZÙke vuqeku ds fy, micafèkrjde dks vfHkKkr fd;k tkrk gS ¼nsf[k, iSjk 11] 14 rFkk 23½

n""Vkar 5 % èkqvka NUuh dks ykus dh fofèkd vis{kk

u;s foëkku ds vuqlkj 30 flrEcj 2005 rd ,d m|e dks viuh QSDVjh esa èkqvka NUuh yxkuk vufok;Z gSA m|e us èkqvka NUuh ugha yxk;h gSA

¼d½ 31 ekpZ 2005 dh rquy i=k dh rkjh[k ij

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku ckè;rk &dksbZckè;rk ugha gS D;ksafd èkqvka NUuh dks yxkus ;k foëkku ds vkèkhu n.M ds fy, dksbZ nkf;Ro l'td ?kVuk ugha gqbZ gSA

fu"d"kZ èkqvka NUuh dh ykxrksa ds fy, fdlh micafèkr jde dksvfHkKkr ugha fd;k tkrk gS

¼nsf[k, iSjk 14 vkSj 16&18½A

¼[k½ 31 ekpZ 2005 dh rquy i=k dh rkjh[k ij

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku ckè;rk& èkqvkaNUuh dks yxkus dh ykxrksa dh vHkh Hkh dksbZ ckè;rk ugha gS D;ksafd dksbZ ckè;c) ?kVuk ugha ?kVh gSA ¼NUuh dks yxkuk½A ;|fi foëkku ds vèkhu tqekZus ;k 'kkfLr;ksa ds Hkqxrku dh ckè;rk mRiUu gks ldrh gS D;ksafd ckè;c) ?kVuk ?kV pqdh gS ¼QSDVjh dk izpkyu cxSj fu;eksa dk ikyu fd;s½A

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg&fu;eksa dk ikyu u djus ds dkj.k naM ;k vFkZ naM dh ykxr dh vfèklEHkkO;rk foëkku ds foLr'r fooj.k vkSj ljdkj dh fu;eksa dks ykxw djus dh l[rh ij fuHkZj djrk gSA

fu"d"kZ èkqvka NUuh yxkus ds fy, micafèkr jde dks vfHkKkr ughafd;k tkrk gSA ;|fi naM ;k vFkZ naM] filds yxus dh laHkkouk u yxus ls egqr vfèkd gS] mlds loksZÙke vuqeku ds fy, micafèkr jde vfHkKkr fd;k tkrk gS ¼nsf[k, iSjk 14 vkSj 16&18½A

n""Vkar 6 % vk;dj O;oLFkk eas ifjorZu ds dkj.k deZpkfj;ksa dk iqu% izf'k{k.k

ldkj vk;dj O;oLFkk esa vusd ifjorZuksa dks izkjaHk djrh gSA bu ifjorZuksa ds ifj.kke Lo:i foÙkh; lsok {ks= esa fyIr ,d m|ksx dks foÙkh; lsok fu;ekoyh ds fujarj ikyu ds fy, vius iz'kklu vkSj foØ; foHkx ds deZpkfj;ksa ds cMs+ Hkx dks iqu% izf'kf{kr djuk iM+rk gSA rquy i= dh rkjh[k ij deZpkfj;ksa dk dksbZ izf'k{k.k ugha gqvk gSA

'Hkx 11µ[k.M 3(i)' Hkkr dk jkt=k % v[k/kj.k

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iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku ckè;rk &dksbZ ckè;rk ugha gS D;ksafd dksbZ ckè;c) ?kVuk ¼iqu% izf'k{k.k½ ugha ?kVh gS A ¼iSjk 14 vkSj 16&18½

n""Vkar 7 % ,dy xkjaVh

2004&05 esa m|ksx d fdlh m|ksx [k ds dqN mèkkjksa dh xkjaVh nsrk gS fildh foÙkh; fLFkfr ml le; lqn`<+ gSA 2005&06 esa m|ksx [k dh foÙkh; fLFkfr fexM+ tkrh gS vkSj 30 flrEcj 2005 dks m|ksx [k lekiu dh vksj pyk tkrk gSA

¼d½ 31 ekpZ 2005 dks

iwoZ ckè;c) ?kVukvksa ds ifj.kkeLo:i orZeku ckè;rk &ckè;c)?kVuk ,slh xkjaVh dk nsuk gS tks ckè;rk dks mRiUu djrh gSA

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg& 31 ekpZ 2005 dks ykHkksa dk cká izokg vfèklaHkkO; ugha gSA

fu"d"kZ&fdlh micafèkr jde dks vfHkKkr fd;k tkrk gS ¼nsf[k,iSjk 14 vkSj 22½A xkjaVh dks vkdfLed nkf;Ro ds :i esa izdV fd;k tkrk gS tc rd fd fdlh cká izokg dh laHkkouk ux.; u gks ¼nsf[k, iSjk 68½ A

¼[k½ 31 ekpZ 2006 dks

iwoZ ckè;c) ?kVukvksa ds ifj.kkeLo:i orZeku ckè;rk & ckè;c) ?kVuk ,slh xkjaVh dk nsuk gS tks fofèkd :i ls ckè; nkf;Ro dks mRiUu djrh gSA

fuiVkj ds fy, vkfFkZd ykHkksa djus okys lalkèkuksa ds cká izokg& 31 ekpZ 2006 dks vfèklEHkkO; gS fd ckè;rk ds fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg dh vko';drk gksxhA

fu"d"kZ &nkf;Ro ds loksZÙke vuqeku ds fy, micafèkr jde dksvfHkKkr fd;k tkrk gS ¼nsf[k, iSjk 14 ls 22½

fVli.k % ;g mnkgj.k ,dy xkjaVh dks lEcksfèkr djrk gSA ;fn m|eds ikl ,slh xkjaVh dk lafoHkkx gS rks vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg dh vfèklEHkkO;rk dk fuèkkZj.k djus ds fy, lEiw.kZ lafoHkkx dks ,d lkFk ysdj vuqeku yxk;k tk,xk ¼nsf[k, iSjk 23½A ;fn ,d m|e Qhl ds cnys xkjaVh nsrk gS] rks jktLo dks ys[kk ekud 9] jktLo vfHkKku ds vèkhu vfHkKkr fd;k tkrk gSA

n"Vkar 8 % ,d vnkyrh ekeyk

2004&05 esa ,d fookg ds mijkar m|e }kjk csps x, mRikn ls lEHkor% fo"kSys Hkkstu ds dkj.k nl O;fDr;ksa dh e`R;q gks xbZA m|e ls gjtuk izkIr djus ds fy, fofèkd dk;Zokgh izkjEHk gks xbZ gS ijUrq m|e us bl nkf;Ro dks pqukSrh nh gSA 31 ekpZ 2005 dks lekIr gksus okys foÙkh; fooj.kksa ds vuqeksnu ds le; rd m|e ds odhyksa ds erkuqlkj ;g vfèklEHkkO; gS fd m|e dks mÙkjnk;h u ekuk tk;sA ;[fi] tc m|e 31 ekpZ 2006 ds fy, foÙkh; fooj.k rS;kj djrk gS] mlds odhyksa ds erkuqlkj eqdnesa ds vkxs c<+us ds dkj.k ;g vfèklEHkkO; gS fd m|e dks mÙkjnk;h ekuk tk;sA

¼d½ 31 ekpZ 2005 dks

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku ckè;rk & foÙkh;fooj.kksa ds vuqeksnu ds le; miyCèk lk{;ksa ds vkèkkj ij xr ?kVukvksa ds dkj.k dksbZ orZeku ckè;rk ugha gSA

fu"d"kZ&fdlh micafèkr jde dks vfHkKkr ugha fd;k tkrk gSA¼^orZeku ckè;rk* dh ifjHkk"kk vkSj iSjk 15 nsf[k,½ A bl ekeys dks vkdfLed nkf;Ro ds :i esa izdV fd;k tkrk gS tc rd fdlh cká izokg dh lEHkkO;rk ux.; u gks ¼iSjk 68½A

¼[k½ 31 ekpZ 2006 dks

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

gSA iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku nkf;Ro & miyCèk lk{; ds vkèkkj ij orZeku ckè;rk fo|eku

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg& vfèklEHkkO;A fu"d"kZ &ckè;rk ds fuiVkj ds fy, jde ds loksZÙke vuqeku ds fy, micaèk dks vfHkKkr fd;k tkrk gS ¼iSjk 14 & 15½A

n"Vkar 9 d % uohuhdj.k dh ykxrsa fofèkd vko';drkugha

,d HkV~Vh dk ,d vLrj gksrk gS ftldks gj ik;p o"kZ ds i'pkr~ rduhdh dkj.kksa ls cnysus dh vko';drk gksrk gSA rquy i= dh rkjh[k ij vLrj rhu o"kZ ls iz;ksx esa gSA

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku ckè;rk& dksbZ orZeku ckè;rk ugha gSA

fu"d"kZ & fdlh micafèkr jde dks vfHkKkr ugha fd;k tkrk gS¼nsf[k, iSjk 14 vkSj 16&18½A

vLrj dks izfrLFkkfir djus dh ykxr dks vfHkKkr ugha fd;k x;k gS D;ksafd] rquy i= dh rkjh[k ij dEiuh dh Hkfo"; dh fØ;kvksa ls vLrj dks izfrLFkkfir djus dh dksbZ ckè;rk Lora= :i ls fo|eku ugha gS ;gk; rd fd O;; djus dk vk'; Hkh dEiuh ds fu.kZ; ij fuHkZj djrh gS fd HkV~Vh dks pykus dk dk;Z tkjh j[k; k vLrj dks cnysA

n"Vkar 9 [k % uohuhdj.k dh ykxrsa fofèkd vko';drk

,d gokbZ tgkt dEiuh dks dkuwu ds vuqlkj vius ok;q;ku dh gj rhu o"kZ esa ,d ckj iwjh rjg tkap vkSj ejEer djus dh vko';drk gSA

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku~ nkf;Ro& dksbZ orZeku ckè;rk ugha gSA

fu"d"kZ &fdlh micafèkr jde dks vfHkKkr ugha fd;k x;k gS ¼nsf[k, iSjk 14 vkSj 16 18½ A

ok;q;ku dh tkap vkSj iw.kZ ejEer dh ykxr dh micafèkr jde dks mlh dkj.k ls vfHkKkr ugha fd;k tkrk gS ftlls fd mnkgj.k 9 d esa vLrj dks cnyus dh ykxr ds fy, micafèkr jde dks vfHkKkr ugha fd;k tkrk gSa A ;gkj rd fd iw.kZ ejEer djkus dh fofèkd vfuok;Zrk Hkh iw.kZ ejEer dh ykxr dks ckè;rk ugha cukrh gS D;ksfd ok;q;ku dh iw.kZ ejEer ds fy, mje ds Hkfo"; dh dk;Zokgh ls Lora=jgrs gq, dksbZ ckè;rk fo|eku ugha gS mje vius Hkfo"; dh dk;Zokgh ls Hkfo"; ds [kpk± ls cp ldrk gS] mnkgj.k ds fy, ok;q;ku dks csp dj A

n"Vkar 10 % ,d nqHkZj lafonk

,d mje ykHk vtZu djrs gq, ,d QSDVjh pyk jgk gS tks blus izpkyu iV~Vs ds vUrxZr iV~Vs ij yh gSA 2005 esa mje izpkyuksa dks ubZ QSDVjh esa iquLZFkkfir djrk gSA iqjkuh QSDVjh ij iV~Vk 4 lky rd pyrk jgrk gS] bldks [kkfjt ugha fd;k tk ldrk vkSj u gh QSDVjh dks fdLh vkSj dks iz;ksx djus ds fy, iqu% fdjk;s ij fn;k tk ldrk gSA

iwoZ ckè;c) ?kVuk ds ifj.kkeLo:i orZeku~ ckè;rk &tc mje iV~Vs ds dh lafonk ls ckè; gks tkrk gS ckè;rk l'ftr djus okyh ?kVuk ?kfVr gksrh gS tks fd fofèkd ckè;rk mRiUu djrh gSA

fuiVkj ds fy, vkfFkZd ykHkksa okys lalkèkuksa ds cká izokg&tc iV~Vk nqHkZj gks tkrk gS rks vkfFkZd ykHkksa okys lalkèkuksa dk cká izokg vfèklEHkkO; gks tkrk gS ¼iV~Vs ds nqHkZj gksus rd mje iV~Vs dk ys[kk ekud 19] iV~Vs] ds vèkhu ys[kk djrk gS½A

fu"d"kZ&vfuok;Z iV~Vk Hkqxrkuksa ds loksZÙke vuqeku ds fy,micafèkr jde dks vfHkKkr fd;k tkrk gSA

'Hkkx IIµ[k.M 3(i)'

Hkkjr dk jkti=k % vlk/kj.k

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n"Vkar ?k n"Vkar % izdVu

;g n"Vkar ys[kk ekud dk Hkkx ugha gSA bldk iz;ksu ys[kk ekud ds ykxw djus ds fy, bldk vFkZ Li"V djus esa lg;rk nsus ds fy, n"Vkar nsuk gSA

iSjk 67 }kjk vko';d izdVuksa dk n"Vkar uhps fn;k x;k gSA

n"Vkar 1 % okjaVh

,d fuekZrk foØ; ds le; vius Øsrkvksa dks rhu mRikn js[kkvksa ij okjaVh nsrk gSA okjaVh ds vuqlkj fuekZrk foØ; dh rkjh[k ls nks o"kks± rd oLrq ds Bhd izdkj ls dke u djus ij mldh ejEer ;k cnyus dk oknk djrk gSA rquy i= dh rkjh[k ij 60]000 :- micafèkr jde vfHkKku gSA fuEu fyf[kr lwpuk izdV dh tkrh gS %

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 30th March, 2016

G.S.R. 364(E).—*In exercise of the powers conferred by clause (a) of sub-section (1) of section 642 of the Companies Act, 1956 (1 of 1956) read with section 210A and sub-section (3C) of section 211 and of the said Act, the Central Government, in consultation with National Advisory Committee on Accounting Standards, hereby makes the following rules to amend the Companies (Accounting Standards) Rules, 2006, namely:—*

1. Short title and commencement.— (1) These rules may be called the Companies (Accounting Standards) Amendment Rules, 2016.

(ii) In the Companies (Accounting Standards) Rules, 2006 (hereinafter referred to as the principal rules), in rule 2,–

(i) for clauses (a) and (b), the following clauses shall be substituted, namely:–

(a) “Accounting Standards” means the standards of accounting or any addendum thereto as specified in rule 3 of these rules;

(b) “Act” means the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013), as the case may be;’;

(ii) for clauses (d) and (e), the following clauses shall be substituted, namely:–

(d) “Financial Statements” means financial statements as defined in sub-section (40) of section 2 of the Companies Act, 2013;

(e) “Enterprise” means a ‘company’ as defined in sub-section (20) of section 2 of the Companies Act, 2013 or as defined in section 3 of the Companies Act, 196, as the case may be;’.

3. In the principal rules, in rule 4, in sub-rule (2), the words “General Purpose” shall be omitted.

4. In the principal rules, in the ANNEXURE, under the heading “ACCOUNTING STANDARDS”, under the sub-heading “A. General Instructions”, after paragraph 4, the following paragraph shall be inserted namely:–

5. The reference to ‘Schedule VI’ or ‘Companies Act, 1956’ shall mutatis mutandis mean ‘Schedule III’ and ‘Companies Act, 2013’, respectively.

5. In the principal rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS” for “Accounting Standard (AS) 2”, the following Accounting Standard shall be substituted, namely:–

“Accounting Standard (AS) 2

Valuation of Inventories

(This Accounting Standard includes paragraphs set in bold italic type and plain type, which have equal authority. Paragraphs in bold italic type indicate the main principles. This Accounting Standard should be read in the context of its objective and the General Instructions contained in part A of the Annexure to the Notification.)

Objective

A primary issue in accounting for inventories is the determination of the value at which inventories are carried in the financial statements until the related revenues are recognised. This Standard deals with the determination of such value, including the ascertainment of cost of inventories and any write-down thereof to net realisable value.

Scope

1. This Standard should be applied in accounting for inventories other than:

(a) work in progress arising under construction contracts, including directly related service contracts (see Accounting Standard (AS) 7, Construction Contracts);

(b) work in progress arising in the ordinary course of business of service providers;

(c) shares, debentures and other financial instruments held as stock-in-trade; and

(d) producers’ inventories of livestock, agricultural and forest products, and mineral oils, ores and gases to the extent that they are measured at net realisable value in accordance with well established

practices in those industries.

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2. The inventories referred to in paragraph 1 (d) are measured at net realisable value at certain stages of production. This occurs, for example, when agricultural crops have been harvested or mineral oils, ores and gases have been extracted and sale is assured under a forward contract or a government guarantee, or when a homogenous market

exists and there is a negligible risk of failure to sell. These inventories are excluded from the scope of this Standard.

Definitions

3. The following terms are used in this Standard with the meanings specified:

3.1 Inventories are assets:

(a) held for sale in the ordinary course of business;

(b) in the process of production for such sale; or

(c) in the form of materials or supplies to be consumed in the production process or in the rendering of services.

3.2 Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

4. Inventories encompass goods purchased and held for resale, for example, merchandise purchased by a retailer and held for resale, computer software held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the enterprise and include materials, maintenance supplies, consumables and loose tools awaiting use in the production process. Inventories do not include spare parts, servicing equipment and standby equipment which meet the definition of property, plant and equipment as per AS 10, *Property, Plant and Equipment*. Such items are accounted for in accordance with Accounting Standard (AS) 10, *Property, Plant and Equipment*.

Measurement of Inventories

5. Inventories should be valued at the lower of cost and net realisable value.

Cost of Inventories

6. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Costs of Purchase

7. The costs of purchase consist of the purchase price including duties and taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), freight inwards and other expenditure directly attributable to the acquisition. Trade discounts, rebates, duty drawbacks and other similar items are deducted in determining the costs of purchase.

Costs of Conversion

8. The costs of conversion of inventories include costs directly related to the units of production, such as direct labour. They also include a systematic allocation of fixed and variable production overheads that are incurred in converting materials into finished goods. Fixed production overheads are those indirect costs of production that remain relatively constant regardless of the volume of production, such as depreciation and maintenance of factory buildings and the cost of factory management and administration. Variable production overheads are those indirect costs of production that vary directly, or nearly directly, with the volume of production, such as indirect materials and indirect labour.

9. The allocation of fixed production overheads for the purpose of their inclusion in the costs of conversion is based on the normal capacity of the production facilities. Normal capacity is the production expected to be achieved on an average over a number of periods or seasons under normal circumstances, taking into account the loss of capacity resulting from planned maintenance. The actual level of production may be used if it approximates normal capacity. The amount of fixed production overheads allocated to each unit of production is not increased as a consequence of low production or idle plant. Un allocated overheads are recognised as an expense in the period in which they are incurred. In periods of abnormally high production, the amount of fixed production overheads allocated to each unit of production is decreased so that inventories are not measured above cost. Variable production overheads are assigned to each unit of production on the basis of the actual use of the production facilities.

10. A production process may result in more than one product being produced simultaneously. This is the case, for example, when joint products are produced or when there is a main product and a by-product. When the costs of conversion of each product are not separately identifiable, they are allocated between the products on a rational and consistent basis. The allocation may be based, for example, on the relative sales value of each product either

at the stage in the production process when the products become separately identifiable, or at the completion of production. Most by-products as well as scrap or waste materials, by their nature, are immaterial. When this is the case, they are often measured at net realisable value and this value is deducted from the cost of the main product. As a result, the carrying amount of the main product is not materially different from its cost.

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[PART II—SEC. 3(1)]

Other Costs

11. Other costs are included in the cost of inventories only to the extent that they are incurred in bringing the inventories to their present location and condition. For example, it may be appropriate to include overheads other than production overheads or the costs of designing products for specific customers in the cost of inventories.

12. Interest and other borrowing costs are usually considered as not relating to bringing the inventories to their present location and condition and are, therefore, usually not included in the cost of inventories.

Exclusions from the Cost of Inventories

13. In determining the cost of inventories in accordance with paragraph 6, it is appropriate to exclude certain costs and recognise them as expenses in the period in which they are incurred. Examples of such costs are:

- (a) abnormal amounts of wasted materials, labour, or other production costs;
- (b) storage costs, unless those costs are necessary in the production process prior to a further production stage;
- (c) administrative overheads that do not contribute to bringing the inventories to their present location and condition; and
- (d) selling and distribution costs.

Cost Formulas

14. The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects should be assigned by specific identification of their individual costs.

15. Specific identification of cost means that specific costs are attributed to identified items of inventory. This is an appropriate treatment for items that are segregated for a specific project, regardless of whether they have been purchased or produced. However, when there are large numbers of items of inventory which are ordinarily interchangeable, specific identification of costs is inappropriate since, in such circumstances, an enterprise could obtain predetermined effects on the net profit or loss for the period by selecting a particular method of ascertaining the items that remain in inventories.

16. The cost of inventories, other than those dealt with in paragraph 14, should be assigned by using the first-in, first-out (FIFO), or weighted average cost formula. The formula used should reflect the fairest possible approximation to the cost incurred in bringing the items of inventory to their present location and condition.

17. A variety of cost formulas is used to determine the cost of inventories other than those for which specific identification of individual costs is appropriate. The formula used in determining the cost of an item of inventory needs to be selected with a view to providing the fairest possible approximation to the cost incurred in bringing the item to its present location and condition. The FIFO formula assumes that the items of inventory which were purchased or produced first are consumed or sold first, and consequently the items remaining in inventory at the end of the period are those most recently purchased or produced. Under the weighted average cost formula, the cost of each item is determined from the weighted average of the cost of similar items at the beginning of a period and the cost of similar items purchased or produced during the period. The average may be calculated on a periodic basis, or as each additional shipment is received, depending upon the circumstances of the enterprise.

Techniques for the Measurement of Cost

18. Techniques for the measurement of the cost of inventories, such as the standard cost method or the retail method, may be used for convenience if the results approximate the actual cost. Standard costs take into account normal levels of consumption of materials and supplies, labour, efficiency and capacity utilisation. They are regularly reviewed and, if necessary, revised in the light of current conditions.

19. The retail method is often used in the retail trade for measuring inventories of large numbers of rapidly changing items that have similar margins and for which it is impracticable to use other costing methods. The cost of the inventory is determined by reducing from the sales value of the inventory the appropriate percentage gross margin. The percentage used takes into consideration inventory which has been marked down to below its original selling price. An average percentage for each retail department is often used.

Net Realisable Value

20. The cost of inventories may not be recoverable if those inventories are damaged, if they have become wholly or partially obsolete, or if their selling prices have declined. The cost of inventories may also not be recoverable if the estimated costs of completion or the estimated costs necessary to make the sale have increased. The

practice of writing down inventories below cost to net realisable value is consistent with the view that assets should not be carried in excess of amounts expected to be realised from their sale or use.

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21. Inventories are usually written down to net realisable value on an item-by-item basis. In some circumstances, however, it may be appropriate to group similar or related items. This may be the case with items of inventory relating to the same product line that have similar purposes or end uses and are produced and marketed in the same geographical area and cannot be practicably evaluated separately from other items in that product line. It is not appropriate to write down inventories based on a classification of inventory, for example, finished goods, or all the inventories in a particular business segment.

22. Estimates of net realisable value are based on the most reliable evidence available at the time the estimates are made as to the amount the inventories are expected to realise. These estimates take into consideration fluctuations of price or cost directly relating to events occurring after the balance sheet date to the extent that such events confirm the conditions existing at the balance sheet date.

23. Estimates of net realisable value also take into consideration the purpose for which the inventory is held. For example, the net realisable value of the quantity of inventory held to satisfy firm sales or service contracts is based on the contract price. If the sales contracts are for less than the inventory quantities held, the net realisable value of the excess inventory is based on general selling prices. Contingent losses on firm sales contracts in excess of inventory quantities held and contingent losses on firm purchase contracts are dealt with in accordance with the principles enunciated in Accounting Standard (AS) 4, Contingencies and Events Occurring After the Balance Sheet Date.

24. Materials and other supplies held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. However, when there has been a decline in the price of materials and it is estimated that the cost of the finished products will exceed net realisable value, the materials are written down to net realisable value. In such circumstances, the replacement cost of the materials may be the best available measure of their net realisable value.

25. An assessment is made of net realisable value as at each balance sheet date.

Disclosure

26. The financial statements should disclose:

- (a) the accounting policies adopted in measuring inventories, including the cost formula used; and***
- (b) the total carrying amount of inventories and its classification appropriate to the enterprise.***

27. Information about the carrying amounts held in different classifications of inventories and the extent of the changes in these assets is useful to financial statement users. Common classifications of inventories are:

- (a) Raw materials and components
- (b) Work-in-progress
- (c) Finished goods
- (d) Stock-in-trade (in respect of goods acquired for trading)
- (e) Stores and spares
- (f) Loose tools
- (g) Others (specify nature),”.

6. In the principal rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS” for “Accounting Standard (AS) 4”, the following Accounting Standard shall be substituted, namely:-

“Accounting Standards (AS) 4*

Contingencies and Events Occurring After the Balance Sheet Date

*(This Accounting Standard includes paragraphs set in **bold italic** type and plain type, which have equal authority. Paragraphs in bold italic type indicate the main principles. This Accounting Standard should be read in the context of the General Instructions contained in part A of the Annexure to the Notification.)*

Introduction

1. This Standard deals with the treatment in financial statements of
 - (a) contingencies, and
 - (b) events occurring after the balance sheet date.

*All paragraphs of this Standard that deal with contingencies are applicable only to the extent not covered by other Accounting Standards prescribed by the Central Government. For example, the impairment of financial assets such as impairment of receivables (commonly known as provision for bad and doubtful debts) is governed by this Standard.

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[PART II—SEC. 3(1)]

2. The following subjects, which may result in contingencies, are excluded from the scope of this Standard in view of special considerations applicable to them:
 - (a) liabilities of life assurance and general insurance enterprises arising from policies issued;
 - (b) obligations under retirement benefit plans; and
 - (c) commitments arising from long-term lease contracts.

Definitions

3. The following terms are used in this Standard with the meanings specified:

3.1 A contingency is a condition or situation, the ultimate outcome of which, gain or loss, will be known or determined only on the occurrence, or non-occurrence, of one or more uncertain future events.

3.2 Events occurring after the balance sheet date are those significant events, both favourable and unfavourable, that occur between the balance sheet date and the date on which the financial statements are approved by the Board of Directors in the case of a company, and, by the corresponding approving authority in the case of any other entity.

Two types of events can be identified:

- (a) those which provide further evidence of conditions that existed at the balance sheet date; and**
- (b) those which are indicative of conditions that arose subsequent to the balance sheet date.**

Explanation

4. Contingencies

4.1 The term “contingencies” used in this Standard is restricted to conditions or situations at the balance sheet date, the financial effect of which is to be determined by future events which may or may not occur.

4.2 Estimates are required for determining the amounts to be stated in the financial statements for many on-going and recurring activities of an enterprise. One must, however, distinguish between an event which is certain and one which is uncertain. The fact that an estimate is involved does not, of itself, create the type of uncertainty which characterises a contingency. For example, the fact that estimates of useful life are used to determine depreciation, does not make depreciation a contingency; the eventual expiry of the useful life of the asset is not uncertain. Also, amounts owed for services received are not contingencies as defined in paragraph 3.1, even though the amounts may have been estimated, as there is nothing uncertain about the fact that these obligations have been incurred.

4.3 The uncertainty relating to future events can be expressed by a range of outcomes. This range may be presented as quantified probabilities, but in most circumstances, this suggests a level of precision that is not supported by the available information. The possible outcomes can, therefore, usually be generally described except where reasonable quantification is practicable.

4.4 The estimates of the outcome and of the financial effect of contingencies are determined by the judgement of the management of the enterprise. This judgement is based on consideration of information available up to the date on which the financial statements are approved and will include a review of events occurring after the balance sheet date, supplemented by experience of similar transactions and, in some cases, reports from independent experts.

5. Accounting Treatment of Contingent Losses

5.1 The accounting treatment of a contingent loss is determined by the expected outcome of the contingency. If it is likely that a contingency will result in a loss to the enterprise, then it is prudent to provide for that loss in the financial statements.

5.2 The estimation of the amount of a contingent loss to be provided for in the financial statements may be based on information referred to in paragraph 4.4.

5.3 If there is conflicting or insufficient evidence for estimating the amount of a contingent loss, then disclosure is made of the existence and nature of the contingency.

5.4 A potential loss to an enterprise may be reduced or avoided because a contingent liability is matched by a related counter-claim or claim against a third party. In such cases, the amount of the provision is determined after taking into account the probable recovery under the claim if no significant uncertainty as to its measurability or collectability exists. Suitable disclosure regarding the nature and gross amount of the contingent liability is also made.

5.5 The existence and amount of guarantees, obligations arising from discounted bills of exchange and similar obligations undertaken by an enterprise are generally disclosed in financial statements by way of note, even though the possibility that a loss to the enterprise will occur, is remote.

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5.6 Provisions for contingencies are not made in respect of general or unspecified business risks since they do not relate to conditions or situations existing at the balance sheet date.

6. Accounting Treatment of Contingent Gains

Contingent gains are not recognised in financial statements since their recognition may result in the recognition of revenue which may never be realised. However, when the realisation of a gain is virtually certain, then such gain is not a contingency and accounting for the gain is appropriate.

7. Determination of the Amounts at which Contingencies are included in Financial Statements

7.1 The amount at which a contingency is stated in the financial statements is based on the information which is available at the date on which the financial statements are approved. Events occurring after the balance sheet date that indicate that an asset may have been impaired, or that a liability may have existed, at the balance sheet date are, therefore, taken into account in identifying contingencies and in determining the amounts at which such contingencies are included in financial statements.

7.2 In some cases, each contingency can be separately identified, and the special circumstances of each situation considered in the determination of the amount of the contingency. A substantial legal claim against the enterprise may represent such a contingency. Among the factors taken into account by management in evaluating such a contingency are the progress of the claim at the date on which the financial statements are approved, the opinions, wherever necessary, of legal experts or other advisers, the experience of the enterprise in similar cases and the experience of other enterprises in similar situations.

7.3 If the uncertainties which created a contingency in respect of an individual transaction are common to a large number of similar transactions, then the amount of the contingency need not be individually determined, but may be based on the group of similar transactions. An example of such contingencies may be the estimated uncollectable portion of accounts receivable. Another example of such contingencies may be the warranties for products sold. These costs are usually incurred frequently and experience provides a means by which the amount of the liability or loss can be estimated with reasonable precision although the particular transactions that may result in a liability or a loss are not identified. Provision for these costs results in their recognition in the same accounting period in which the related transactions took place.

8. Events Occurring after the Balance Sheet Date

8.1 Events which occur between the balance sheet date and the date on which the financial statements are approved, may indicate the need for adjustments to assets and liabilities as at the balance sheet date or may require disclosure.

8.2 Adjustments to assets and liabilities are required for events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date. For example, an adjustment may be made for a loss on a trade receivable account which is confirmed by the insolvency of a customer which occurs after the balance sheet date.

8.3 Adjustments to assets and liabilities are not appropriate for events occurring after the balance sheet date, if such events do not relate to conditions existing at the balance sheet date. An example is the decline in market value of investments between the balance sheet date and the date on which the financial statements are approved. Ordinary fluctuations in market values do not normally relate to the condition of the investments at the balance sheet date, but reflect circumstances which have occurred in the following period.

8.4 Events occurring after the balance sheet date which do not affect the figures stated in the financial statements would not normally require disclosure in the financial statements although they may be of such significance that they may require a disclosure in the report of the approving authority to enable users of financial statements to make proper evaluations and decisions.

8.5 There are events which, although they take place after the balance sheet date, are sometimes reflected in the financial statements because of statutory requirements or because of their special nature. For example, if dividends are declared after the balance sheet date but before the financial statements are approved for issue, the dividends are not recognised as a liability at the balance sheet date because no obligation exists at that time unless a statute requires otherwise. Such dividends are disclosed in the notes.

8.6 Events occurring after the balance sheet date may indicate that the enterprise ceases to be a going concern. A deterioration in operating results and financial position, or unusual changes affecting the existence or substratum of the enterprise after the balance sheet date (e.g., destruction of a major production plant by a fire after the balance sheet date) may indicate a need to consider whether it is proper to use the fundamental accounting assumption of going concern in the preparation of the financial statements.

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[PART II—SEC. 3(1)]

9. Disclosure

9.1 The disclosure requirements herein referred to apply only in respect of those contingencies or events which affect the financial position to a material extent.

9.2 If a contingent loss is not provided for, its nature and an estimate of its financial effect are generally disclosed by way of note unless the possibility of a loss is remote (other than the circumstances mentioned in paragraph 5.5). If a reliable estimate of the financial effect cannot be made, this fact is disclosed.

9.3 When the events occurring after the balance sheet date are disclosed in the report of the approving authority, the information given comprises the nature of the events and an estimate of their financial effects or a statement that such an estimate cannot be made.

Main Principles

Contingencies

10. The amount of a contingent loss should be provided for by a charge in the statement of profit and loss if:
(a) it is probable that future events will confirm that, after taking into account any related probable recovery, an asset has been impaired or a liability has been incurred as at the balance sheet date, and
(b) a reasonable estimate of the amount of the resulting loss can be made.

11. The existence of a contingent loss should be disclosed in the financial statements if either of the conditions in paragraph 10 is not met, unless the possibility of a loss is remote.

12. Contingent gains should not be recognised in the financial statements.

Events Occurring after the Balance Sheet Date

13. Assets and liabilities should be adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date or that indicate that the fundamental accounting assumption of going concern (i.e., the continuance of existence or substratum of the enterprise) is not appropriate.

14. If an enterprise declares dividends to shareholders after the balance sheet date, the enterprise should not recognise those dividends as a liability at the balance sheet date unless a statute requires otherwise. Such dividends should be disclosed in notes.

15. Disclosure should be made in the report of the approving authority of those events occurring after the balance sheet date that represent material changes and commitments affecting the financial position of the enterprise.

Disclosure

16. If disclosure of contingencies is required by paragraph 11 of this Standard, the following information should be provided:

- (a) the nature of the contingency;**
- (b) the uncertainties which may affect the future outcome;**
- (c) an estimate of the financial effect, or a statement that such an estimate cannot be made.**

17. If disclosure of events occurring after the balance sheet date in the report of the approving authority is required by paragraph 15 of this Standard, the following information should be provided:

- (a) the nature of the event;**
- (b) an estimate of the financial effect, or a statement that such an estimate cannot be made”.**

7. In the principals rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS”, Accounting Standard (AS) 6 shall be omitted.

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8. In the principal rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS”, for Accounting Standard (AS) 10, the following Accounting Standard shall be substituted, namely:-

“Accounting Standard (AS) 10

Property, Plant and Equipment

*(This Accounting Standard includes paragraphs set in **bold italic** type and plain type, which have equal authority. Paragraphs in bold italic type indicate the main principles. This Accounting Standard should be read in the context of the General Instructions contained in part A of the Annexure to the Notification.)*

Objective

1. The objective of this Standard is to prescribe the accounting treatment for property, plant and equipment so that users of the financial statements can discern information about investment made by an enterprise in its property, plant and equipment and the changes in such investment. The principal issues in accounting for property, plant and equipment are the recognition of the assets, the determination of their carrying amounts and the depreciation charges and impairment losses to be recognised in relation to them.

Scope

2. This Standard should be applied in accounting for property, plant and equipment except when another Accounting Standard requires or permits a different accounting treatment.

3. This Standard does not apply to:

- (a) biological assets related to agricultural activity other than bearer plants. This Standard applies to bearer plants but it does not apply to the produce on bearer plants; and
- (b) wasting assets including mineral rights, expenditure on the exploration for and extraction of minerals, oil, natural gas and similar non-regenerative resources.

However, this Standard applies to property, plant and equipment used to develop or maintain the assets described in (a) and (b) above.

4. Other Accounting Standards may require recognition of an item of property, plant and equipment based on an approach different from that in this Standard. For example, AS 19, Leases, requires an enterprise to evaluate its recognition of an item of leased property, plant and equipment on the basis of the transfer of risks and rewards. However, in such cases other aspects of the accounting treatment for these assets, including depreciation, are prescribed by this Standard.

5. Investment property, as defined in AS 13, Accounting for Investments, should be accounted for only in accordance with the cost model prescribed in this standard.

Definitions

6. The following terms are used in this Standard with the meanings specified:

Agricultural Activity is the management by an enterprise of the biological transformation and harvest of biological assets for sale or for conversion into agricultural produce or into additional biological assets.

Agricultural Produce is the harvested product of biological assets of the enterprise.

Bearer plant is a plant that

- (a) is used in the production or supply of agricultural produce;***
- (b) is expected to bear produce for more than a period of twelve months; and***
- (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales.***

The following are not bearer plants:

- (i) plants cultivated to be harvested as agricultural produce (for example, trees grown for use as lumber);
- (ii) plants cultivated to produce agricultural produce when there is more than a remote likelihood that the entity will also harvest and sell the plant as agricultural produce, other than as incidental scrap sales (for example, trees that are cultivated both for their fruit and their lumber); and
- (iii) annual crops (for example, maize and wheat).

When bearer plants are no longer used to bear produce they might be cut down and sold as scrap, for example, for use as firewood. Such incidental scrap sales would not prevent the plant from satisfying the definition of a bearer plant.

Biological Asset is a living animal, or plant.

Carrying amount is the amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Accounting Standards.

Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Enterprise -specific value is the present value of the cash flows an enterprise expects to arise from the continuing use of an asset and from its disposal at the end of its useful life or expects to incur when settling a liability.

Fair value is the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction.

Gross carrying amount of an asset is its cost or other amount substituted for the cost in the books of account, without making any deduction for accumulated depreciation and accumulated impairment losses.

An impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount.

Property, plant and equipment are tangible items that:

- (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- (b) are expected to be used during more than a period of twelve months.

Recoverable amount is the higher of an asset's net selling price and its value in use.

The residual value of an asset is the estimated amount that an enterprise would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Useful life is:

- (a) the period over which an asset is expected to be available for use by an enterprise ; or
- (b) the number of production or similar units expected to be obtained from the asset by an enterprise.

Recognition

7. The cost of an item of property, plant and equipment should be recognised as an asset if, and only if:

- (a) it is probable that future economic benefits associated with the item will flow to the enterprise; and
- (b) the cost of the item can be measured reliably.

8. Items such as spare parts, stand-by equipment and servicing equipment are recognised in accordance with this Standard when they meet the definition of property, plant and equipment. Otherwise, such items are classified as inventory.

9. This Standard does not prescribe the unit of measure for recognition, i.e., what constitutes an item of property, plant and equipment. Thus, judgement is required in applying the recognition criteria to specific circumstances of an enterprise. An example of a 'unit of measure' can be a 'project' of construction of a manufacturing plant rather than individual assets comprising the project in appropriate cases for the purpose of capitalisation of expenditure incurred during construction period. Similarly, it may be appropriate to aggregate individually insignificant items, such as moulds, tools and dies and to apply the criteria to the aggregate value. An enterprise may decide to expense an item which could otherwise have been included as property, plant and equipment, because the amount of the expenditure is not material.

An Accounting Standard on Agriculture is under formulation, which will, inter alia, cover accounting for livestock. Till the time, the Accounting Standard on Agriculture is issued, accounting for livestock meeting the definition of Property, Plant and Equipment, will be covered as per AS 10 (Revised), Property, Plant and Equipment.

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10. An enterprise evaluates under this recognition principle all its costs on property, plant and equipment at the time they are incurred. These costs include costs incurred:

- (a) initially to acquire or construct an item of property, plant and equipment; and
- (b) subsequently to add to, replace part of, or service it.

Initial Costs

11. The definition of 'property, plant and equipment' covers tangible items which are held for use or for administrative purposes. The term 'administrative purposes' has been used in wider sense to include all business purposes other than production or supply of goods or services or for rental for others. Thus, property, plant and equipment would include assets used for selling and distribution, finance and accounting, personnel and other functions of an enterprise. Items of property, plant and equipment may also be acquired for safety or environmental reasons. The acquisition of such property, plant and equipment, although not directly increasing the future economic benefits of any particular existing item of property, plant and equipment, may be necessary for an enterprise to obtain the future economic benefits from its other assets. Such items of property, plant and equipment qualify for recognition as assets because they enable an enterprise to derive future economic benefits from related assets in excess of what could be derived had those items not been acquired. For example, a chemical manufacturer may install new chemical handling processes to comply with environmental requirements for the production and storage of dangerous chemicals; related plant enhancements are recognised as an asset because without them the enterprise is unable to manufacture and sell chemicals. The resulting carrying amount of such an asset and related assets is reviewed for impairment in accordance with AS 28, *Impairment of Assets*.

Subsequent Costs

12. Under the recognition principle in paragraph 7, an enterprise does not recognise in the carrying amount of an item of property, plant and equipment the costs of the day-to-day servicing of the item. Rather, these costs are recognised in the statement of profit and loss as incurred. Costs of day-to-day servicing are primarily the costs of labour and consumables, and may include the cost of small parts. The purpose of such expenditures is often described as for the 'repairs and maintenance' of the item of property, plant and equipment.
13. Parts of some items of property, plant and equipment may require replacement at regular intervals. For example, a furnace may require relining after a specified number of hours of use, or aircraft interiors such as seats and galleys may require replacement several times during the life of the airframe. Similarly, major parts of conveyor system, such as, conveyor belts, wire ropes, etc., may require replacement several times during the life of the conveyor system. Items of property, plant and equipment may also be acquired to make a less frequently recurring replacement, such as replacing the interior walls of a building, or to make a non-recurring replacement. Under the recognition principle in paragraph 7, an enterprise recognises in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when that cost is incurred if the recognition criteria are met. The carrying amount of those parts that are replaced is derecognised in accordance with the derecognition provisions of this Standard (see paragraphs 74-80).
14. A condition of continuing to operate an item of property, plant and equipment (for example, an aircraft) may be performing regular major inspections for faults regardless of whether parts of the item are replaced. When each major inspection is performed, its cost is recognised in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is derecognised.
15. The derecognition of the carrying amount as stated in paragraphs 13-14 occurs regardless of whether the cost of the previous part / inspection was identified in the transaction in which the item was acquired or constructed. If it is not practicable for an enterprise to determine the carrying amount of the replaced part/ inspection, it may use the cost of the replacement or the estimated cost of a future similar inspection as an indication of what the cost of the replaced part/ existing inspection component was when the item was acquired or constructed.

Measurement at Recognition

16. *An item of property, plant and equipment that qualifies for recognition as an asset should be measured at its cost.*

Elements of Cost

17. The cost of an item of property, plant and equipment comprises:

- (a) its purchase price, including import duties and non –refundable purchase taxes,, after deducting trade discounts and rebates.
- (b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- (c) the initial estimate of the costs of dismantling, removing the item and restoring the site on which it is located, referred to as ‘decommissioning, restoration and similar liabilities’, the obligation for

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which an enterprise incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

18. Examples of directly attributable costs are:

- (a) costs of employee benefits (as defined in AS 15, Employee Benefits) arising directly from the construction or acquisition of the item of property, plant and equipment;
- (b) costs of site preparation;
- (c) initial delivery and handling costs;
- (d) installation and assembly costs;
- (e) costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition (such as samples produced when testing equipment); and
- (f) professional fees.

19. An enterprise applies AS 2, Valuation of Inventories, to the costs of obligations for dismantling, removing and restoring the site on which an item is located that are incurred during a particular period as a consequence of having used the item to produce inventories during that period. The obligations for costs accounted for in accordance with AS 2 or AS 10 are recognised and measured in accordance with AS 29, Provisions, Contingent Liabilities and Contingent Assets.

20. Examples of costs that are not costs of an item of property, plant and equipment are:

- (a) costs of opening a new facility or business, such as, inauguration costs;
- (b) costs of introducing a new product or service(including costs of advertising and promotional activities);
- (c) costs of conducting business in a new location or with a new class of customer (including costs of staff training); and
- (d) administration and other general overhead costs.

21. Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management. Therefore, costs incurred in using or redeploying an item are not included in the carrying amount of that item. For example, the following costs are not included in the carrying amount of an item of property, plant and equipment:

- (a) costs incurred while an item capable of operating in the manner intended by management has yet to be brought into use or is operated at less than full capacity;
- (b) initial operating losses, such as those incurred while demand for the output of an item builds up; and
- (c) costs of relocating or reorganising part or all of the operations of an enterprise.

22. Some operations occur in connection with the construction or development of an item of property, plant and equipment, but are not necessary to bring the item to the location and condition necessary for it to be capable of operating in the manner intended by management. These incidental operations may occur before or during

the construction or development activities. For example, income may be earned through using a building site as a car park until construction starts. Because incidental operations are not necessary to bring an item to the location and condition necessary for it to be capable of operating in the manner intended by management, the income and related expenses of incidental operations are recognised in the statement of profit and loss and included in their respective classifications of income and expense.

23. The cost of a self-constructed asset is determined using the same principles as for an acquired asset. If an enterprise makes similar assets for sale in the normal course of business, the cost of the asset is usually the same as the cost of constructing an asset for sale (see AS 2). Therefore, any internal profits are eliminated in arriving at such costs. Similarly, the cost of abnormal amounts of wasted material, labour, or other resources incurred in self-constructing an asset is not included in the cost of the asset. AS 16, Borrowing Costs, establishes criteria for the recognition of interest as a component of the carrying amount of a self-constructed item of property, plant and equipment.
24. Bearer plants are accounted for in the same way as self-constructed items of property, plant and equipment before they are in the location and condition necessary to be capable of operating in the manner intended by management. Consequently, references to 'construction' in this Standard should be read as covering activities that are necessary to cultivate the bearer plants before they are in the location and condition necessary to be capable of operating in the manner intended by management.

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Measurement of Cost

25. The cost of an item of property, plant and equipment is the cash price equivalent at the recognition date. If payment is deferred beyond normal credit terms, the difference between the cash price equivalent and the total payment is recognised as interest over the period of credit unless such interest is capitalised in accordance with AS 16.
26. One or more items of property, plant and equipment may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets. The following discussion refers simply to an exchange of one non-monetary asset for another, but it also applies to all exchanges described in the preceding sentence. The cost of such an item of property, plant and equipment is measured at fair value unless (a) the exchange transaction lacks commercial substance or (b) the fair value of neither the asset(s) received nor the asset(s) given up is reliably measurable. The acquired item(s) is/are measured in this manner even if an enterprise cannot immediately derecognise the asset given up. If the acquired item(s) is/are not measured at fair value, its/their cost is measured at the carrying amount of the asset(s) given up.
27. An enterprise determines whether an exchange transaction has commercial substance by considering the extent to which its future cash flows are expected to change as a result of the transaction. An exchange transaction has commercial substance if:
- (a) the configuration (risk, timing and amount) of the cash flows of the asset received differs from the configuration of the cash flows of the asset transferred; or
 - (b) the enterprise-specific value of the portion of the operations of the enterprise affected by the transaction changes as a result of the exchange;
 - (c) and the difference in (a) or (b) is significant relative to the fair value of the assets exchanged.

For the purpose of determining whether an exchange transaction has commercial substance, the enterprise - specific value of the portion of operations of the enterprise affected by the transaction should reflect post-tax cash flows. In certain cases, the result of these analyses may be clear without an enterprise having to perform detailed calculations.

28. The fair value of an asset is reliably measurable if (a) the variability in the range of reasonable fair value measurements is not significant for that asset or (b) the probabilities of the various estimates within the range can be reasonably assessed and used when measuring fair value. If an enterprise is able to measure reliably the fair value of either the asset received or the asset given up, then the fair value of the asset given up is used to measure the cost of the asset received unless the fair value of the asset received is more clearly evident.
29. Where several items of property, plant and equipment are purchased for a consolidated price, the consideration is apportioned to the various items on the basis of their respective fair values at the date of acquisition. In case the fair values of the items acquired cannot be measured reliably, these values are estimated on a fair basis as determined by competent valuers.

30. The cost of an item of property, plant and equipment held by a lessee under a finance lease is determined in accordance with AS 19, Leases.
31. The carrying amount of an item of property, plant and equipment may be reduced by government grants in accordance with AS 12, Accounting for Government Grants.

Measurement after Recognition

32. *An enterprise should choose either the cost model in paragraph 33 or the revaluation model in paragraph 34 as its accounting policy and should apply that policy to an entire class of property, plant and equipment.*

Cost Model

33. *After recognition as an asset, an item of property, plant and equipment should be carried at its cost less any accumulated depreciation and any accumulated impairment losses.*

Revaluation Model

34. *After recognition as an asset, an item of property, plant and equipment whose fair value can be measured reliably should be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations should be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date.*

35. The fair value of items of property, plant and equipment is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers.

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36. If there is no market-based evidence of fair value because of the specialised nature of the item of property, plant and equipment and the item is rarely sold, except as part of a continuing business, an enterprise may need to estimate fair value using an income approach (for example, based on discounted cash flow projections) or a depreciated replacement cost approach which aims at making a realistic estimate of the current cost of acquiring or constructing an item that has the same service potential as the existing item.

37. The frequency of revaluations depends upon the changes in fair values of the items of property, plant and equipment being revalued. When the fair value of a revalued asset differs materially from its carrying amount, a further revaluation is required. Some items of property, plant and equipment experience significant and volatile changes in fair value, thus necessitating annual revaluation. Such frequent revaluations are unnecessary for items of property, plant and equipment with only insignificant changes in fair value. Instead, it may be necessary to revalue the item only every three or five years.

38. When an item of property, plant and equipment is revalued, the carrying amount of that asset is adjusted to the revalued amount. At the date of the revaluation, the asset is treated in one of the following ways:

(a) the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) the accumulated depreciation is eliminated against the gross carrying amount of the asset.

The amount of the adjustment of accumulated depreciation forms part of the increase or decrease in carrying amount that is accounted for in accordance with paragraphs 42 and 43.

39. *If an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs should be revalued.*

40. A class of property, plant and equipment is a grouping of assets of a similar nature and use in operations of an enterprise. The following are examples of separate classes:

- (a) land;
- (b) land and buildings;
- (c) machinery;

- (d) ships;
- (e) aircraft;
- (f) motor vehicles;
- (g) furniture and fixtures;
- (h) office equipment; and
- (i) bearer plants.

41. The items within a class of property, plant and equipment are revalued simultaneously to avoid selective revaluation of assets and the reporting of amounts in the financial statements that are a mixture of costs and values as at different dates. However, a class of assets may be revalued on a rolling basis provided revaluation of the class of assets is completed within a short period and provided the revaluations are kept up to date.

42. *An increase in the carrying amount of an asset arising on revaluation should be credited directly to owners' interests under the heading of revaluation surplus. However, the increase should be recognised in the statement of profit and loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in the statement of profit and loss.*

43. *A decrease in the carrying amount of an asset arising on revaluation should be charged to the statement of profit and loss. However, the decrease should be debited directly to owners' interests under the heading of revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.*

44. The revaluation surplus included in owners' interests in respect of an item of property, plant and equipment may be transferred to the revenue reserves when the asset is derecognised. This may involve transferring the whole of the surplus when the asset is retired or disposed of. However, some of the surplus may be transferred as the asset is used by an enterprise. In such a case, the amount of the surplus transferred would be the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on its original cost. Transfers from revaluation surplus to the revenue reserves are not made through the statement of profit and loss.

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Depreciation

45. *Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item should be depreciated separately.*

46. An enterprise allocates the amount initially recognised in respect of an item of property, plant and equipment to its significant parts and depreciates each such part separately. For example, it may be appropriate to depreciate separately the airframe and engines of an aircraft, whether owned or subject to a finance lease.

47. A significant part of an item of property, plant and equipment may have a useful life and a depreciation method that are the same as the useful life and the depreciation method of another significant part of that same item. Such parts may be grouped in determining the depreciation charge.

48. To the extent that an enterprise depreciates separately some parts of an item of property, plant and equipment, it also depreciates separately the remainder of the item. The remainder consists of the parts of the item that are individually not significant. If an enterprise has varying expectations for these parts, approximation techniques may be necessary to depreciate the remainder in a manner that faithfully represents the consumption pattern and/or useful life of its parts.

49. An enterprise may choose to depreciate separately the parts of an item that do not have a cost that is significant in relation to the total cost of the item.

50. *The depreciation charge for each period should be recognised in the statement of profit and loss unless it is included in the carrying amount of another asset.*

51. The depreciation charge for a period is usually recognised in the statement of profit and loss. However, sometimes, the future economic benefits embodied in an asset are absorbed in producing other assets. In this case, the depreciation charge constitutes part of the cost of the other asset and is included in its carrying amount. For example, the depreciation of manufacturing plant and equipment is included in the costs of conversion of inventories (see AS 2). Similarly, the depreciation of property, plant and equipment used for

development activities may be included in the cost of an intangible asset recognised in accordance with AS 26, *Intangible Assets*.

Depreciable Amount and Depreciation Period

52. *The depreciable amount of an asset should be allocated on a systematic basis over its useful life.*

53. *The residual value and the useful life of an asset should be reviewed at least at each financial year-end and, if expectations differ from previous estimates, the change(s) should be accounted for as a change in an accounting estimate in accordance with AS 5, Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.*

54. Depreciation is recognised even if the fair value of the asset exceeds its carrying amount, as long as the asset's residual value does not exceed its carrying amount. Repair and maintenance of an asset do not negate the need to depreciate it.

55. The depreciable amount of an asset is determined after deducting its residual value.

56. The residual value of an asset may increase to an amount equal to or greater than its carrying amount. If it does, depreciation charge of the asset is zero unless and until its residual value subsequently decreases to an amount below its carrying amount.

57. Depreciation of an asset begins when it is available for use, *i.e.*, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is retired from active use and is held for disposal and the date that the asset is derecognised. Therefore, depreciation does not cease when the asset becomes idle or is retired from active use (but not held for disposal) unless the asset is fully depreciated. However, under usage methods of depreciation, the depreciation charge can be zero while there is no production.

58. The future economic benefits embodied in an asset are consumed by an enterprise principally through its use. However, other factors, such as technical or commercial obsolescence and wear and tear while an asset remains idle, often result in the diminution of the economic benefits that might have been obtained from the asset.

Consequently, all the following factors are considered in determining the useful life of an asset:

- (a) expected usage of the asset. Usage is assessed by reference to the expected capacity or physical output of the asset.
- (b) expected physical wear and tear, which depends on operational factors such as the number of shifts for which the asset is to be used and the repair and maintenance programme, and the care and maintenance of the asset while idle.

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- (c) technical or commercial obsolescence arising from changes or improvements in production, or from a change in the market demand for the product or service output of the asset. Expected future reductions in the selling price of an item that was produced using an asset could indicate the expectation of technical or commercial obsolescence of the asset, which, in turn, might reflect a reduction of the future economic benefits embodied in the asset.

- (d) legal or similar limits on the use of the asset, such as the expiry dates of related leases.

59. The useful life of an asset is defined in terms of its expected utility to the enterprise. The asset management policy of the enterprise may involve the disposal of assets after a specified time or after consumption of a specified proportion of the future economic benefits embodied in the asset. Therefore, the useful life of an asset may be shorter than its economic life. The estimation of the useful life of the asset is a matter of judgement based on the experience of the enterprise with similar assets.

60. Land and buildings are separable assets and are accounted for separately, even when they are acquired together. With some exceptions, such as quarries and sites used for landfill, land has an unlimited useful life and therefore is not depreciated. Buildings have a limited useful life and therefore are depreciable assets. An increase in the value of the land on which a building stands does not affect the determination of the depreciable amount of the building.

61. If the cost of land includes the costs of site dismantlement, removal and restoration, that portion of the land asset is depreciated over the period of benefits obtained by incurring those costs. In some cases, the land

itself may have a limited useful life, in which case it is depreciated in a manner that reflects the benefits to be derived from it.

Depreciation Method

62.*The depreciation method used should reflect the pattern in which the future economic benefits of the asset are expected to be consumed by the enterprise.*

63.*The depreciation method applied to an asset should be reviewed at least at each financial year-end and, if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method should be changed to reflect the changed pattern. Such a change should be accounted for as a change in an accounting estimate in accordance with AS 5.*

64.A variety of depreciation methods can be used to allocate the depreciable amount of an asset on a systematic basis over its useful life. These methods include the straight-line method, the diminishing balance method and the units of production method. Straight-line depreciation results in a constant charge over the useful life if the residual value of the asset does not change. The diminishing balance method results in a decreasing charge over the useful life. The units of production method results in a charge based on the expected use or output. The enterprise selects the method that most closely reflects the expected pattern of consumption of the future economic benefits embodied in the asset. That method is applied consistently from period to period unless there is a change in the expected pattern of consumption of those future economic benefits or that the method is changed in accordance with the statute to best reflect the way the asset is consumed.

65.A depreciation method that is based on revenue that is generated by an activity that includes the use of an asset is not appropriate. The revenue generated by an activity that includes the use of an asset generally reflects factors other than the consumption of the economic benefits of the asset. For example, revenue is affected by other inputs and processes, selling activities and changes in sales volumes and prices. The price component of revenue may be affected by inflation, which has no bearing upon the way in which an asset is consumed.

Changes in Existing Decommissioning, Restoration and Other Liabilities

66.*The cost of property, plant and equipment may undergo changes subsequent to its acquisition or construction on account of changes in liabilities, price adjustments, changes in duties, changes in initial estimates of amounts provided for dismantling, removing, restoration and similar factors and included in the cost of the asset in accordance with paragraph 16. Such changes in cost should be accounted for in accordance with paragraphs 67–68 below.*

67.*If the related asset is measured using the cost model:*

(a) subject to (b), changes in the liability should be added to, or deducted from, the cost of the related asset in the current period.

(b) the amount deducted from the cost of the asset should not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess should be recognised immediately in the statement of profit and loss.

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(c) if the adjustment results in an addition to the cost of an asset, the enterprise should consider whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the enterprise should test the asset for impairment by estimating its recoverable amount, and should account for any impairment loss, in accordance with AS 28.

68.*If the related asset is measured using the revaluation model:*

(a) changes in the liability alter the revaluation surplus or deficit previously recognised on that asset, so that:

(i) a decrease in the liability should (subject to (b)) be credited directly to revaluation surplus in the owners' interest, except that it should be recognised in the statement of profit and loss to the extent that it reverses a revaluation deficit on the asset that was previously recognised in the statement of profit and loss;

(ii) an increase in the liability should be recognised in the statement of profit and loss, except that it should be debited directly to revaluation surplus in the owners' interest to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

- (b) *in the event that a decrease in the liability exceeds the carrying amount that would have been recognised had the asset been carried under the cost model, the excess should be recognised immediately in the statement of profit and loss.*
- (c) *a change in the liability is an indication that the asset may have to be revalued in order to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date. Any such revaluation should be taken into account in determining the amounts to be taken to the statement of profit and loss and the owners' interest under (a). If a revaluation is necessary, all assets of that class should be revalued.*

69.*The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability should be recognised in the statement of profit and loss as they occur. This applies under both the cost model and the revaluation model.*

Impairment

70. To determine whether an item of property, plant and equipment is impaired, an enterprise applies AS 28, Impairment of Assets. AS 28 explains how an enterprise reviews the carrying amount of its assets, how it determines the recoverable amount of an asset, and when it recognises, or reverses the recognition of, an impairment loss.

Compensation for Impairment

71.*Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up should be included in the statement of profit and loss when the compensation becomes receivable.*

72. Impairments or losses of items of property, plant and equipment, related claims for or payments of compensation from third parties and any subsequent purchase or construction of replacement assets are separate economic events and are accounted for separately as follows:

- (a) impairments of items of property, plant and equipment are recognised in accordance with AS 28;
- (b) derecognition of items of property, plant and equipment retired or disposed of is determined in accordance with this Standard;
- (c) compensation from third parties for items of property, plant and equipment that were impaired, lost or given up is included in determining profit or loss when it becomes receivable; and
- (d) the cost of items of property, plant and equipment restored, purchased or constructed as replacements is determined in accordance with this Standard.

Retirements

73.*Items of property, plant and equipment retired from active use and held for disposal should be stated at the lower of their carrying amount and net realisable value. Any write-down in this regard should be recognised immediately in the statement of profit and loss.*

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Derecognition

74.*The carrying amount of an item of property, plant and equipment should be derecognised*

- (a) *on disposal; or*
- (b) *when no future economic benefits are expected from its use or disposal.*

75.*The gain or loss arising from the derecognition of an item of property, plant and equipment should be included in the statement of profit and loss when the item is derecognised (unless AS 19, Leases, requires otherwise on a sale and leaseback). Gains should not be classified as revenue, as defined in AS 9, Revenue Recognition.*

76.*However, an enterprise that in the course of its ordinary activities, routinely sells items of property, plant and equipment that it had held for rental to others should transfer such assets to inventories at their carrying amount when they cease to be rented and become held for sale. The proceeds from the sale of such assets should be recognised in revenue in accordance with AS 9, Revenue Recognition.*

77. The disposal of an item of property, plant and equipment may occur in a variety of ways (e.g. by sale, by entering into a finance lease or by donation). In determining the date of disposal of an item, an enterprise applies the criteria in AS 9 for recognising revenue from the sale of goods. AS 19, Leases, applies to disposal by a sale and leaseback.

78.If, under the recognition principle in paragraph 7, an enterprise recognises in the carrying amount of an item of property, plant and equipment the cost of a replacement for part of the item, then it derecognises the carrying amount of the replaced part regardless of whether the replaced part had been depreciated separately. If it is not practicable for an enterprise to determine the carrying amount of the replaced part, it may use the cost of the replacement as an indication of what the cost of the replaced part was at the time it was acquired or constructed.

79.*The gain or loss arising from the derecognition of an item of property, plant and equipment should be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.*

80. The consideration receivable on disposal of an item of property, plant and equipment is recognised in accordance with the principles enunciated in AS 9.

Disclosure

81.*The financial statements should disclose, for each class of property, plant and equipment:*

- (a) *the measurement bases (i.e., cost model or revaluation model) used for determining the gross carrying amount;*
- (b) *the depreciation methods used;*
- (c) *the useful lives or the depreciation rates used. In case the useful lives or the depreciation rates used are different from those specified in the statute governing the enterprise, it should make a specific mention of that fact;*
- (d) *the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period; and*
- (e) *a reconciliation of the carrying amount at the beginning and end of the period showing:*
 - (i) *additions;*
 - (ii) *assets retired from active use and held for disposal;*
 - (iii) *acquisitions through business combinations ;*
 - (iv) *increases or decreases resulting from revaluations under paragraphs 34, 42 and 43 and from impairment losses recognised or reversed directly in revaluation surplus in accordance with AS 28;*
 - (v) *impairment losses recognised in the statement of profit and loss in accordance with AS 28;*
 - (vi) *impairment losses reversed in the statement of profit and loss in accordance with AS 28;*
 - (vii) *depreciation;*
 - (viii) *the net exchange differences arising on the translation of the financial statements of a non-integral foreign operation in accordance with AS 11, The Effects of Changes in Foreign Exchange Rates; and*
 - (ix) *other changes.*

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82.*The financial statements should also disclose:*

- (a) *the existence and amounts of restrictions on title, and property, plant and equipment pledged as security for liabilities;*
- (b) *the amount of expenditure recognised in the carrying amount of an item of property, plant and equipment in the course of its construction;*
- (c) *the amount of contractual commitments for the acquisition of property, plant and equipment;*
- (d) *if it is not disclosed separately on the face of the statement of profit and loss, the amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in the statement of profit and loss; and*
- (e) *the amount of assets retired from active use and held for disposal.*

83. Selection of the depreciation method and estimation of the useful life of assets are matters of judgement.

Therefore, disclosure of the methods adopted and the estimated useful lives or depreciation rates provides users of financial statements with information that allows them to review the policies selected by management and enables comparisons to be made with other enterprises. For similar reasons, it is necessary to disclose:

- (a) depreciation, whether recognised in the statement of profit and loss or as a part of the cost of other assets, during a period; and
- (b) accumulated depreciation at the end of the period.

84. In accordance with AS 5, an enterprise discloses the nature and effect of a change in an accounting estimate that has an effect in the current period or is expected to have an effect in subsequent periods. For property, plant and equipment, such disclosure may arise from changes in estimates with respect to:

- (a) residual values;
- (b) the estimated costs of dismantling, removing or restoring items of property, plant and equipment;
- (c) useful lives; and
- (d) depreciation methods.

85. If items of property, plant and equipment are stated at revalued amounts, the following should be disclosed:

- (a) **the effective date of the revaluation;**
- (b) **whether an independent valuer was involved;**
- (c) **the methods and significant assumptions applied in estimating fair values of the items;**
- (d) **the extent to which fair values of the items were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques; and**
- (e) **the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders.**

86. In accordance with AS 28, an enterprise discloses information on impaired property, plant and equipment in addition to the information required by paragraph 81 (e), (iv), (v) and (vi).

87. An enterprise is encouraged to disclose the following:

- (a) the carrying amount of temporarily idle property, plant and equipment;
- (b) the gross carrying amount of any fully depreciated property, plant and equipment that is still in use;
- (c) for each revalued class of property, plant and equipment, the carrying amount that would have been recognised had the assets been carried under the cost model;
- (d) the carrying amount of property, plant and equipment retired from active use and not held for disposal.

Transitional Provisions

88. Where an entity has in past recognized an expenditure in the statement of profit and loss which is eligible to be included as a part of the cost of a project for construction of property, plant and equipment in accordance with the requirements of paragraph 9, it may do so retrospectively for such a project. The effect of such retrospective application of this requirement, should be recognised net-of-tax in revenue reserves.

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(1)]

89. The requirements of paragraphs 26-28 regarding the initial measurement of an item of property, plant and equipment acquired in an exchange of assets transaction should be applied prospectively only to transactions entered into after this Standard becomes mandatory.

90. On the date of this Standard becoming mandatory, the spare parts, which hitherto were being treated as inventory under AS 2, Valuation of Inventories, and are now required to be capitalised in accordance with the requirements of this Standard, should be capitalised at their respective carrying amounts. The spare parts so capitalised should be depreciated over their remaining useful lives prospectively as per the requirements of this Standard.

91. The requirements of paragraph 32 and paragraphs 34 – 44 regarding the revaluation model should be applied prospectively. In case, on the date of this Standard becoming mandatory, an enterprise does not adopt the revaluation model as its accounting policy but the carrying amount of item(s) of property, plant and equipment reflects any previous revaluation it should adjust the amount outstanding in the revaluation reserve against the carrying amount of that item. However, the carrying amount of that item should never be less than residual value. Any excess of the amount outstanding as revaluation reserve over the carrying amount of that item should be adjusted in revenue reserves”.

9. In the principal rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS”, for Accounting Standard (AS) 13, the following Accounting Standard shall be substituted, namely:-

“Accounting Standard (AS) 13

Accounting for Investments

*(This Accounting Standard includes paragraphs set in **bold italic** type and plain type, which have equal authority. Paragraphs in bold italic type indicate the main principles. This Accounting Standard should be read in the context of the General Instructions contained in part A of the Annexure to the Notification.)*

Introduction

1. This Standard deals with accounting for investments in the financial statements of enterprises and related disclosure requirements.²
2. This Standard does not deal with:
 - (a) the bases for recognition of interest, dividends and rentals earned on investments which are covered by Accounting Standard 9 on Revenue Recognition;
 - (b) operating or finance leases;
 - (c) investments of retirement benefit plans and life insurance enterprises; and
 - (d) mutual funds and venture capital funds and/or the related asset management companies, banks and public financial institutions formed under a Central or State Government Act or so declared under the Companies Act, 2013.

Definitions

3. *The following terms are used in this Standard with the meanings assigned:*

3.1 *Investments* are assets held by an enterprise for earning income by way of dividends, interest, and rentals, for capital appreciation, or for other benefits to the investing enterprise. Assets held as stock-in-trade are not ‘investments’.

3.2 *A current investment* is an investment that is by its nature readily realisable and is intended to be held for not more than one year from the date on which such investment is made.

3.3 *A long term investment* is an investment other than a current investment.

3.4 *An investment property* is an investment in land or buildings that are not intended to be occupied substantially for use by, or in the operations of, the investing enterprise.

3.5 *Fair value* is the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arm’s length transaction. Under appropriate circumstances, market value or net realisable value provides an evidence of fair value.

²Shares, debentures and other securities held as stock-in-trade (i.e., for sale in the ordinary course of business) are not ‘investments’ as defined in this Standard. However, the manner in which they are accounted for and disclosed in the financial statements is quite similar to that applicable in respect of current investments. Accordingly, the provisions of this Standard, to the extent that they relate to current investments, are also applicable to shares, debentures and other securities held as stock-in-trade, with suitable modifications as specified in this Standard.

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3.6 *Market value* is the amount obtainable from the sale of an investment in an open market, net of expenses necessarily to be incurred on or before disposal.

Explanation

Forms of Investments

4. Enterprises hold investments for diverse reasons. For some enterprises, investment activity is a significant element of operations, and assessment of the performance of the enterprise may largely, or solely, depend on the reported results of this activity.
5. Some investments have no physical existence and are represented merely by certificates or similar documents (e.g., shares) while others exist in a physical form (e.g., buildings). The nature of an investment may be that of a debt, other than a short or long term loan or a trade debt, representing a monetary amount owing to the holder and usually bearing interest; alternatively, it may be a stake in the results and net assets of an enterprise such as an equity share. Most investments represent financial rights, but some are tangible, such as certain investments in land or buildings.

6. For some investments, an active market exists from which a market value can be established. For such investments, market value generally provides the best evidence of fair value. For other investments, an active market does not exist and other means are used to determine fair value.

Classification of Investments

7. Enterprises present financial statements that classify fixed assets, investments and current assets into separate categories. Investments are classified as long term investments and current investments. Current investments are in the nature of current assets, although the common practice may be to include them in investments.³
8. Investments other than current investments are classified as long term investments, even though they may be readily marketable.

Cost of Investments

9. The cost of an investment includes acquisition charges such as brokerage, fees and duties.
10. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued (which, in appropriate cases, may be indicated by the issue price as determined by statutory authorities). The fair value may not necessarily be equal to the nominal or par value of the securities issued.
11. If an investment is acquired in exchange, or part exchange, for another asset, the acquisition cost of the investment is determined by reference to the fair value of the asset given up. It may be appropriate to consider the fair value of the investment acquired if it is more clearly evident.
12. Interest, dividends and rentals receivables in connection with an investment are generally regarded as income, being the return on the investment. However, in some circumstances, such inflows represent a recovery of cost and do not form part of income. For example, when unpaid interest has accrued before the acquisition of an interest-bearing investment and is therefore included in the price paid for the investment, the subsequent receipt of interest is allocated between pre-acquisition and post-acquisition periods; the pre-acquisition portion is deducted from cost. When dividends on equity are declared from pre-acquisition profits, a similar treatment may apply. If it is difficult to make such an allocation except on an arbitrary basis, the cost of investment is normally reduced by dividends receivable only if they clearly represent a recovery of a part of the cost.
13. When right shares offered are subscribed for, the cost of the right shares is added to the carrying amount of the original holding. If rights are not subscribed for but are sold in the market, the sale proceeds are taken to the profit and loss statement. However, where the investments are acquired on cum-right basis and the market value of investments immediately after their becoming ex-right is lower than the cost for which they were acquired, it may be appropriate to apply the sale proceeds of rights to reduce the carrying amount of such investments to the market value.

³Shares, debentures and other securities held for sale in the ordinary course of business are disclosed as 'stock-in-trade' under the head 'current assets'.

Carrying Amount of Investments

Current Investments

14. The carrying amount for current investments is the lower of cost and fair value. In respect of investments for which an active market exists, market value generally provides the best evidence of fair value. The valuation of current investments at lower of cost and fair value provides a prudent method of determining the carrying amount to be stated in the balance sheet.
15. Valuation of current investments on overall (or global) basis is not considered appropriate. Sometimes, the concern of an enterprise may be with the value of a category of related current investments and not with each individual investment, and accordingly the investments may be carried at the lower of cost and fair value computed categorywise (i.e. equity shares, preference shares, convertible debentures, etc.). However, the more prudent and appropriate method is to carry investments individually at the lower of cost and fair value.
16. For current investments, any reduction to fair value and any reversals of such reductions are included in the profit and loss statement.

Long-term Investments

17. Long-term investments are usually carried at cost. However, when there is a decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline. Indicators of the value of an investment are obtained by reference to its market value, the

investee's assets and results and the expected cash flows from the investment. The type and extent of the investor's stake in the investee are also taken into account. Restrictions on distributions by the investee or on disposal by the investor may affect the value attributed to the investment.

18. Long-term investments are usually of individual importance to the investing enterprise. The carrying amount of long-term investments is therefore determined on an individual investment basis.

19. Where there is a decline, other than temporary, in the carrying amounts of long term investments, the resultant reduction in the carrying amount is charged to the profit and loss statement. The reduction in carrying amount is reversed when there is a rise in the value of the investment, or if the reasons for the reduction no longer exist.

Investment Properties

20. An investment property is accounted for in accordance with cost model as prescribed in Accounting Standard (AS) 10, *Property, Plant and Equipment*. The cost of any shares in a co-operative society or a company, the holding of which is directly related to the right to hold the investment property, is added to the carrying amount of the investment property.

Disposal of Investments

21. On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

22. When disposing of a part of the holding of an individual investment, the carrying amount to be allocated to that part is to be determined on the basis of the average carrying amount of the total holding of the investment.⁴

Reclassification of Investments

23. Where long-term investments are reclassified as current investments, transfers are made at the lower of cost and carrying amount at the date of transfer.

24. Where investments are reclassified from current to long-term, transfers are made at the lower of cost and fair value at the date of transfer.

Disclosure

25. The following disclosures in financial statements in relation to investments are appropriate:—

(a) the accounting policies for the determination of carrying amount of investments;

⁴In respect of shares, debentures and other securities held as stock-in-trade, the cost of stocks disposed of is determined by applying an appropriate cost formula (e.g. first-in, first-out, average cost, etc.). These cost formulae are the same as those specified in Accounting Standard (AS) 2, in respect of Valuation of Inventories.

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(b) the amounts included in profit and loss statement for:

(i) interest, dividends (showing separately dividends from subsidiary companies*), and rentals on investments showing separately such income from long term and current investments. Gross income should be stated, the amount of income tax deducted at source being included under Advance Taxes Paid;

(ii) profits and losses on disposal of current investments and changes in carrying amount of such investments;

(iii) profits and losses on disposal of long-term investments and changes in the carrying amount of such investments;

(c) significant restrictions on the right of ownership, realisability of investments or the remittance of income and proceeds of disposal;

(d) the aggregate amount of quoted and unquoted investments, giving the aggregate market value of quoted investments;

(e) other disclosures as specifically required by the relevant statute governing the enterprise.

Main Principles

Classification of Investments

26. An enterprise should disclose current investments and long-term investments distinctly in its financial statements.

27. Further classification of current and long-term investments should be as specified in the statute governing the enterprise. In the absence of a statutory requirement, such further classification should disclose, where applicable, investments in:

- (a) Government or Trust securities**
- (b) Shares, debentures or bonds**
- (c) Investment properties**
- (d) Others—specifying nature.**

Cost of Investments

28. The cost of an investment should include acquisition charges such as brokerage, fees and duties.

29. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost should be the fair value of the securities issued (which in appropriate cases may be indicated by the issue price as determined by statutory authorities). The fair value may not necessarily be equal to the nominal or par value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition cost of the investment should be determined by reference to the fair value of the asset given up. Alternatively, the acquisition cost of the investment may be determined with reference to the fair value of the investment acquired if it is more clearly evident.

Investment Properties

30. An enterprise holding investment properties should account for them in accordance with cost model as prescribed in AS 10, Property, Plant and Equipment.

Carrying Amount of Investments

31. Investments classified as current investments should be carried in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall (or global) basis.

32. Investments classified as long term investments should be carried in the financial statements at cost. However, provision for diminution shall be made to recognise a decline, other than temporary, in the value of the investments, such reduction being determined and made for each investment individually.

Changes in Carrying Amounts of Investments

33. Any reduction in the carrying amount and any reversals of such reductions should be charged or credited to the profit and loss statement.

Disposal of Investments

34. On disposal of an investment, the difference between the carrying amount and net disposal proceeds should be charged or credited to the profit and loss statement.

*As defined in AS 21, Consolidated Financial Statements

Disclosure

35. The following information should be disclosed in the financial statements:

- (a) the accounting policies for determination of carrying amount of investments;**
- (b) classification of investments as specified in paragraphs 26 and 27 above;**
- (c) the amounts included in profit and loss statement for:**
 - (i) interest, dividends (showing separately dividends from subsidiary companies), and rentals on investments showing separately such income from long term and current investments. Gross income should be stated, the amount of income tax deducted at source being included under Advance Taxes Paid;**
 - (ii) profits and losses on disposal of current investments and changes in the carrying amount of such investments; and**
 - (iii) profits and losses on disposal of long term investments and changes in the carrying amount of such investments;**
- (d) significant restrictions on the right of ownership, realisability of investments or the remittance of income and proceeds of disposal;**

(e) the aggregate amount of quoted and unquoted investments, giving the aggregate market value of quoted investments;

(f) other disclosures as specifically required by the relevant statute governing the enterprise”.

10. In the principal rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS”, for Accounting Standard (AS) 14, the following Accounting Standard shall be substituted, namely:-

Accounting Standard (AS) 14

Accounting for Amalgamations

*(This Accounting Standard includes paragraphs set in **bold italic** type and plain type, which have equal authority. Paragraphs in bold italic type indicate the main principles. This Accounting Standard should be read in the context of the General Instructions contained in part A of the Annexure to the Notification.)*

Introduction

1. This standard deals with accounting for amalgamations and the treatment of any resultant goodwill or reserves. This standard is directed principally to companies although some of its requirements also apply to financial statements of other enterprises.
2. This standard does not deal with cases of acquisitions which arise when there is a purchase by one company (referred to as the acquiring company) of the whole or part of the shares, or the whole or part of the assets, of another company (referred to as the acquired company) in consideration for payment in cash or by issue of shares or other securities in the acquiring company or partly in one form and partly in the other. The distinguishing feature of an acquisition is that the acquired company is not dissolved and its separate entity continues to exist.

Definitions

3. The following terms are used in this standard with the meanings specified:

- (a) ***Amalgamation*** means an amalgamation pursuant to the provisions of the Companies Act, 2013 or any other statute which may be applicable to companies and includes ‘merger’.
- (b) ***Transferor company*** means the company which is amalgamated into another company.
- (c) ***Transferee company*** means the company into which a transferor company is amalgamated.
- (d) ***Reserve*** means the portion of earnings, receipts or other surplus of an enterprise (whether capital or revenue) appropriated by the management for a general or a specific purpose other than a provision for depreciation or diminution in the value of assets or for a known liability.

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(e) ***Amalgamation in the nature of merger*** is an amalgamation which satisfies all the following conditions.

- (i) All the assets and liabilities of the transferor company become, after amalgamation, the assets and liabilities of the transferee company.
- (ii) Share holders holding not less than 90% of the face value of the equity shares of the transferor company (other than the equity shares already held therein, immediately before the amalgamation, by the transferee company or its subsidiaries or their nominees) become equity shareholders of the transferee company by virtue of the amalgamation.
- (iii) The consideration for the amalgamation receivable by those equity shareholders of the transferor company who agree to become equity shareholders of the transferee company is discharged by the transferee company wholly by the issue of equity shares in the transferee company, except that cash may be paid in respect of any fractional shares.
- (iv) The business of the transferor company is intended to be carried on, after the amalgamation, by the transferee company.
- (v) No adjustment is intended to be made to the book values of the assets and liabilities of the transferor company when they are incorporated in the financial statements of the transferee company except to ensure uniformity of accounting policies.

(f) ***Amalgamation in the nature of purchase*** is an amalgamation which does not satisfy any one or more of the conditions specified in sub-paragraph (e) above.

(g) ***Consideration*** for the amalgamation means the aggregate of the shares and other securities issued and the payment made in the form of cash or other assets by the transferee company to the shareholders of the transferor company.

*(h) **Fair value** is the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arm's length transaction.*

*(i) **Pooling of interests** is a method of accounting for amalgamations the object of which is to account for the amalgamation as if the separate businesses of the amalgamating companies were intended to be continued by the transferee company. Accordingly, only minimal changes are made in aggregating the individual financial statements of the amalgamating companies.*

Explanation

Types of Amalgamations

4. Generally speaking, amalgamations fall into two broad categories. In the first category are those amalgamations where there is a genuine pooling not merely of the assets and liabilities of the amalgamating companies but also of the shareholders' interests and of the businesses of these companies. Such amalgamations are amalgamations which are in the nature of 'merger' and the accounting treatment of such amalgamations should ensure that the resultant figures of assets, liabilities, capital and reserves more or less represent the sum of the relevant figures of the amalgamating companies. In the second category are those amalgamations which are in effect a mode by which one company acquires another company and, as a consequence, the shareholders of the company which is acquired normally do not continue to have a proportionate share in the equity of the combined company, or the business of the company which is acquired is not intended to be continued. Such amalgamations are amalgamations in the nature of 'purchase'.
5. An amalgamation is classified as an 'amalgamation in the nature of merger' when all the conditions listed in paragraph 3(e) are satisfied. There are, however, differing views regarding the nature of any further conditions that may apply. Some believe that, in addition to an exchange of equity shares, it is necessary that the shareholders of the transferor company obtain a substantial share in the transferee company even to the extent that it should not be possible to identify any one party as dominant therein. This belief is based in part on the view that the exchange of control of one company for an insignificant share in a larger company does not amount to a mutual sharing of risks and benefits.
6. Others believe that the substance of an amalgamation in the nature of merger is evidenced by meeting certain criteria regarding the relationship of the parties, such as the former independence of the amalgamating companies, the manner of their amalgamation, the absence of planned transactions that would undermine the effect of the amalgamation, and the continuing participation by the management of the transferor company in the management of the transferee company after the amalgamation.

* As defined in AS 21, Consolidated Financial Statements

Methods of Accounting for Amalgamations

7. There are two main methods of accounting for amalgamations:
 - (a) the pooling of interests method; and
 - (b) the purchase method.
8. The use of the pooling of interests method is confined to circumstances which meet the criteria referred to in paragraph 3(e) for an amalgamation in the nature of merger.
9. The object of the purchase method is to account for the amalgamation by applying the same principles as are applied in the normal purchase of assets. This method is used in accounting for amalgamations in the nature of purchase.

The Pooling of Interests Method

10. Under the pooling of interests method, the assets, liabilities and reserves of the transferor company are recorded by the transferee company at their existing carrying amounts (after making the adjustments required in paragraph 11).
11. If, at the time of the amalgamation, the transferor and the transferee companies have conflicting accounting policies, a uniform set of accounting policies is adopted following the amalgamation. The effects on the financial statements of any changes in accounting policies are reported in accordance with Accounting Standard (AS) 5, Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

The Purchase Method

12. Under the purchase method, the transferee company accounts for the amalgamation either by incorporating the assets and liabilities at their existing carrying amounts or by allocating the consideration to individual identifiable assets and liabilities of the transferor company on the basis of their fair values at the date of amalgamation. The identifiable assets and liabilities may include assets and liabilities not recorded in the financial statements of the transferor company.
13. Where assets and liabilities are restated on the basis of their fair values, the determination of fair values may be influenced by the intentions of the transferee company. For example, the transferee company may have a specialised use for an asset, which is not available to other potential buyers. The transferee company may intend to effect changes in the activities of the transferor company which necessitate the creation of specific provisions for the expected costs, e.g. planned employee termination and plant relocation costs.

Consideration

14. The consideration for the amalgamation may consist of securities, cash or other assets. In determining the value of the consideration, an assessment is made of the fair value of its elements. A variety of techniques is applied in arriving at fair value. For example, when the consideration includes securities, the value fixed by the statutory authorities may be taken to be the fair value. In case of other assets, the fair value may be determined by reference to the market value of the assets given up. Where the market value of the assets given up cannot be reliably assessed, such assets may be valued at their respective net book values.
15. Many amalgamations recognise that adjustments may have to be made to the consideration in the light of one or more future events. When the additional payment is probable and can reasonably be estimated at the date of amalgamation, it is included in the calculation of the consideration. In all other cases, the adjustment is recognised as soon as the amount is determinable [see Accounting Standard (AS) 4, Contingencies and Events Occurring After the Balance Sheet Date].

Treatment of Reserves on Amalgamation

16. If the amalgamation is an 'amalgamation in the nature of merger', the identity of the reserves is preserved and they appear in the financial statements of the transferee company in the same form in which they appeared in the financial statements of the transferor company. Thus, for example, the General Reserve of the transferor company becomes the General Reserve of the transferee company, the Capital Reserve of the transferor company becomes the Capital Reserve of the transferee company and the Revaluation Reserve of the transferor company becomes the Revaluation Reserve of the transferee company. As a result of preserving the identity, reserves which are available for distribution as dividend before the amalgamation would also be available for distribution as dividend after the amalgamation. The difference between the amount recorded as share capital issued (plus any additional consideration in the form of cash or other assets) and the amount of share capital of the transferor company is adjusted in reserves in the financial statements of the transferee company.

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17. If the amalgamation is an 'amalgamation in the nature of purchase', the identity of the reserves, other than the statutory reserves dealt with in paragraph 18, is not preserved. The amount of the consideration is deducted from the value of the net assets of the transferor company acquired by the transferee company. If the result of the computation is negative, the difference is debited to goodwill arising on amalgamation and dealt with in the manner stated in paragraphs 19-20. If the result of the computation is positive, the difference is credited to Capital Reserve.
18. Certain reserves may have been created by the transferor company pursuant to the requirements of, or to avail of the benefits under, the Income-tax Act, 1961; for example, Development Allowance Reserve, or Investment Allowance Reserve. The Act requires that the identity of the reserves should be preserved for a specified period. Likewise, certain other reserves may have been created in the financial statements of the transferor company in terms of the requirements of other statutes. Though, normally, in an amalgamation in the nature of purchase, the identity of reserves is not preserved, an exception is made in respect of reserves of the aforesaid nature (referred to hereinafter as 'statutory reserves') and such reserves retain their identity in the financial statements of the transferee company in the same form in which they appeared in the financial statements of the transferor company, so long as their identity is required to be maintained to comply with the relevant statute. This exception is made only in those amalgamations where the requirements of the relevant statute for recording the statutory reserves in the books of the transferee company are complied with. In such cases the statutory reserves are recorded in the financial statements of the transferee company by a corresponding debit to a suitable account head (e.g., 'Amalgamation Adjustment Reserve') which is presented as a separate line item. When the identity

of the statutory reserves is no longer required to be maintained, both the reserves and the aforesaid account are reversed.

Treatment of Goodwill Arising on Amalgamation

19. Goodwill arising on amalgamation represents a payment made in anticipation of future income and it is appropriate to treat it as an asset to be amortised to income on a systematic basis over its useful life. Due to the nature of goodwill, it is frequently difficult to estimate its useful life with reasonable certainty. Such estimation is, therefore, made on a prudent basis. Accordingly, it is considered appropriate to amortise goodwill over a period not exceeding five years unless a somewhat longer period can be justified.

20. Factors which may be considered in estimating the useful life of goodwill arising on amalgamation include:

- (a) the foreseeable life of the business or industry;
- (b) the effects of product obsolescence, changes in demand and other economic factors;
- (c) the service life expectancies of key individuals or groups of employees;
- (d) expected actions by competitors or potential competitors; and
- (e) legal, regulatory or contractual provisions affecting the useful life.

Balance of Profit and Loss Account

21. In the case of an 'amalgamation in the nature of merger', the balance of the Profit and Loss Account appearing in the financial statements of the transferor company is aggregated with the corresponding balance appearing in the financial statements of the transferee company. Alternatively, it is transferred to the General Reserve, if any.

22. In the case of an 'amalgamation in the nature of purchase', the balance of the Profit and Loss Account appearing in the financial statements of the transferor company, whether debit or credit, loses its identity.

Treatment of Reserves Specified in A Scheme of Amalgamation

23.*The scheme of amalgamation sanctioned under the provisions of the Companies Act, 1956 or any other statute may prescribe the treatment to be given to the reserves of the transferor company after its amalgamation. Where the treatment is so prescribed, the same is followed. In some cases, the scheme of amalgamation sanctioned under a statute may prescribe a different treatment to be given to the reserves of the transferor company after amalgamation as compared to the requirements of this Standard that would have been followed had no treatment been prescribed by the scheme. In such cases, the following disclosures are made in the first financial statements following the amalgamation:

- (a) A description of the accounting treatment given to the reserves and the reasons for following the treatment different from that prescribed in this Standard.

*Paragraph 23 shall not apply to any scheme of amalgamation approved under the Companies Act, 2013.

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- (b) Deviations in the accounting treatment given to the reserves as prescribed by the scheme of amalgamation sanctioned under the statute as compared to the requirements of this Standard that would have been followed had no treatment been prescribed by the scheme.

- (c) The financial effect, if any, arising due to such deviation.

Disclosure

24. For all amalgamations, the following disclosures are considered appropriate in the first financial statements following the amalgamation:

- (a) names and general nature of business of the amalgamating companies;
- (b) effective date of amalgamation for accounting purposes;
- (c) the method of accounting used to reflect the amalgamation; and
- (d) particulars of the scheme sanctioned under a statute.

25. For amalgamations accounted for under the pooling of interests method, the following additional disclosures are considered appropriate in the first financial statements following the amalgamation:

- (a) description and number of shares issued, together with the percentage of each company's equity shares exchanged to effect the amalgamation;

- (b) the amount of any difference between the consideration and the value of net identifiable assets acquired, and the treatment thereof.

26. For amalgamations accounted for under the purchase method, the following additional disclosures are considered appropriate in the first financial statements following the amalgamation:

- (a) consideration for the amalgamation and a description of the consideration paid or contingently payable; and
- (b) the amount of any difference between the consideration and the value of net identifiable assets acquired, and the treatment thereof including the period of amortisation of any goodwill arising on amalgamation.

Amalgamation after the Balance Sheet Date

27. When an amalgamation is effected after the balance sheet date but before the issuance of the financial statements of either party to the amalgamation, disclosure is made in accordance with AS 4, 'Contingencies and Events Occurring After the Balance Sheet Date', but the amalgamation is not incorporated in the financial statements. In certain circumstances, the amalgamation may also provide additional information affecting the financial statements themselves, for instance, by allowing the going concern assumption to be maintained.

Main Principles

28. An amalgamation may be either –

- (a) *an amalgamation in the nature of merger, or*
- (b) *an amalgamation in the nature of purchase.*

29. An amalgamation should be considered to be an amalgamation in the nature of merger when all the following conditions are satisfied:

- (i) *All the assets and liabilities of the transferor company become, after amalgamation, the assets and liabilities of the transferee company.*
- (ii) *Shareholders holding not less than 90% of the face value of the equity shares of the transferor company (other than the equity shares already held therein, immediately before the amalgamation, by the transferee company or its subsidiaries or their nominees) become equity shareholders of the transferee company by virtue of the amalgamation.*
- (iii) *The consideration for the amalgamation receivable by those equity shareholders of the transferor company who agree to become equity shareholders of the transferee company is discharged by the transferee company wholly by the issue of equity shares in the transferee company, except that cash may be paid in respect of any fractional shares.*
- (iv) *The business of the transferor company is intended to be carried on, after the amalgamation, by the transferee company.*
- (v) *No adjustment is intended to be made to the book values of the assets and liabilities of the transferor company when they are incorporated in the financial statements of the transferee company except to ensure uniformity of accounting policies.*

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30. An amalgamation should be considered to be an amalgamation in the nature of purchase, when any one or more of the conditions specified in paragraph 29 is not satisfied.

31. When an amalgamation is considered to be an amalgamation in the nature of merger, it should be accounted for under the pooling of interests method described in paragraphs 33–35.

32. When an amalgamation is considered to be an amalgamation in the nature of purchase, it should be accounted for under the purchase method described in paragraphs 36–39.

The Pooling of Interests Method

33. In preparing the transferee company's financial statements, the assets, liabilities and reserves (whether capital or revenue or arising on revaluation) of the transferor company should be recorded at their existing carrying amounts and in the same form as at the date of the amalgamation. The balance of the Profit and Loss Account of the transferor company should be aggregated with the corresponding balance of the transferee company or transferred to the General Reserve, if any.

34.If, at the time of the amalgamation, the transferor and the transferee companies have conflicting accounting policies, a uniform set of accounting policies should be adopted following the amalgamation. The effects on the financial statements of any changes in accounting policies should be reported in accordance with Accounting Standard (AS) 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

35.The difference between the amount recorded as share capital issued (plus any additional consideration in the form of cash or other assets) and the amount of share capital of the transferor company should be adjusted in reserves.

The Purchase Method

36.In preparing the transferee company's financial statements, the assets and liabilities of the transferor company should be incorporated at their existing carrying amounts or, alternatively, the consideration should be allocated to individual identifiable assets and liabilities on the basis of their fair values at the date of amalgamation. The reserves (whether capital or revenue or arising on revaluation) of the transferor company, other than the statutory reserves, should not be included in the financial statements of the transferee company except as stated in paragraph 39.

37.Any excess of the amount of the consideration over the value of the net assets of the transferor company acquired by the transferee company should be recognised in the transferee company's financial statements as goodwill arising on amalgamation. If the amount of the consideration is lower than the value of the net assets acquired, the difference should be treated as Capital Reserve.

38.The goodwill arising on amalgamation should be amortised to income on a systematic basis over its useful life. The amortisation period should not exceed five years unless a somewhat longer period can be justified.

39.Where the requirements of the relevant statute for recording the statutory reserves in the books of the transferee company are complied with, statutory reserves of the transferor company should be recorded in the financial statements of the transferee company. The corresponding debit should be given to a suitable account head (e.g., 'Amalgamation Adjustment Reserve') which should be presented as a separate line item. When the identity of the statutory reserves is no longer required to be maintained, both the reserves and the aforesaid account should be reversed.

Common Procedures

40.The consideration for the amalgamation should include any noncash element at fair value. In case of issue of securities, the value fixed by the statutory authorities may be taken to be the fair value. In case of other assets, the fair value may be determined by reference to the market value of the assets given up. Where the market value of the assets given up cannot be reliably assessed, such assets may be valued at their respective net book values.

41.Where the scheme of amalgamation provides for an adjustment to the consideration contingent on one or more future events, the amount of the additional payment should be included in the consideration if payment is probable and a reasonable estimate of the amount can be made. In all other cases, the adjustment should be recognised as soon as the amount is determinable [see Accounting Standard

(AS) 4, Contingencies and Events Occurring After the Balance Sheet Date].

Treatment of Reserves Specified in A Scheme of Amalgamation

42.* Where the scheme of amalgamation sanctioned under a statute prescribes the treatment to be given to the reserves of the transferor company after amalgamation, the same should be followed. Where the scheme of amalgamation sanctioned under a statute prescribes a different treatment to be given to the reserves of the transferor company after amalgamation as compared to the requirements of this Standard that would have been followed had no treatment been prescribed by the scheme, the following disclosures should be made in the first financial statements following the amalgamation:

(a)A description of the accounting treatment given to the reserves and the reasons for following the treatment different from that prescribed in this Standard.

(b)Deviations in the accounting treatment given to the reserves as prescribed by the scheme of amalgamation sanctioned under the statute as compared to the requirements of this Standard that would have been followed had no treatment been prescribed by the scheme.

(c)The financial effect, if any, arising due to such deviation.

Disclosure

43.For all amalgamations, the following disclosures should be made in the first financial statements

following the amalgamation:

- (a) names and general nature of business of the amalgamating companies;*
- (b) effective date of amalgamation for accounting purposes;*
- (c) the method of accounting used to reflect the amalgamation; and*
- (d) particulars of the scheme sanctioned under a statute.*

44. For amalgamations accounted for under the pooling of interests method, the following additional disclosures should be made in the first financial statements following the amalgamation:

- (a) description and number of shares issued, together with the percentage of each company's equity shares exchanged to effect the amalgamation;*
- (b) the amount of any difference between the consideration and the value of net identifiable assets acquired, and the treatment thereof.*

45. For amalgamations accounted for under the purchase method, the following additional disclosures should be made in the first financial statements following the amalgamation:

- (a) consideration for the amalgamation and a description of the consideration paid or contingently payable; and*
- (b) the amount of any difference between the consideration and the value of net identifiable assets acquired, and the treatment thereof including the period of amortisation of any goodwill arising on amalgamation.*

Amalgamation after the Balance Sheet Date

46. When an amalgamation is effected after the balance sheet date but before the issuance of the financial statements of either party to the amalgamation, disclosure should be made in accordance with 4, 'Contingencies and Events Occurring After the Balance Sheet Date', but the amalgamation should not be incorporated in the financial statements. In certain circumstances, the amalgamation may also provide additional information affecting the financial statements themselves, for instance, by allowing the going concern assumption to be maintained".

* Paragraph 42 shall not apply to any scheme of amalgamation approved under the Companies Act, 2013.

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11. In the principal rules, in the "ANNEXURE", under the heading "ACCOUNTING STANDARDS", for Accounting Standard (AS) 21, the following Accounting Standard shall be substituted, namely:-

"Accounting Standard (AS) 21 Consolidated Financial Statements"

*(This Accounting Standard includes paragraphs set in **bold italic** type and plain type, which have equal authority. Paragraphs in bold italic type indicate the main principles. This Accounting Standard should be read in the context of its objective and the General Instructions contained in part A of the Annexure to the Notification.)*

Objective

The objective of this Standard is to lay down principles and procedures for preparation and presentation of consolidated financial statements. Consolidated financial statements are presented by a parent (also known as holding enterprise) to provide financial information about the economic activities of its group. These statements are intended to present financial information about a parent and its subsidiary (ies) as a single economic entity to show the economic resources controlled by the group, the obligations of the group and results the group achieves with its resources.

Scope

1. This Standard should be applied in the preparation and presentation of consolidated financial statements for a group of enterprises under the control of a parent.

2. This Standard should also be applied in accounting for investments in subsidiaries in the separate financial statements of a parent.

3. In the preparation of consolidated financial statements, other Accounting Standards also apply in the same manner as they apply to the separate statements.

4. This Standard does not deal with:

- (a) methods of accounting for amalgamations and their effects on consolidation, including goodwill arising on amalgamation (see AS 14, Accounting for Amalgamations);

- (b) accounting for investments in associates (at present governed by AS 13, Accounting for Investments⁶); and
- (c) accounting for investments in joint ventures (at present governed by AS 13, Accounting for Investments⁷).

Definitions

5. For the purpose of this Standard, the following terms are used with the meanings specified:

5.1 Control:

- (a) the ownership, directly or indirectly through subsidiary(ies), of more than one-half of the voting power of an enterprise; or
- (b) control of the composition of the board of directors in the case of a company or of the composition of the corresponding governing body in case of any other enterprise so as to obtain economic benefits from its activities.

5.2A subsidiary is an enterprise that is controlled by another enterprise (known as the parent).

5.3A parent is an enterprise that has one or more subsidiaries.

5.4A group is a parent and all its subsidiaries.

5.5 Consolidated financial statements are the financial statements of a group presented as those of a single enterprise.

5.6 Equity is the residual interest in the assets of an enterprise after deducting all its liabilities.

5.7 Minority interest is that part of the net results of operations and of the net assets of a subsidiary attributable to interests which are not owned, directly or indirectly through subsidiary(ies), by the parent.

5It is clarified that AS 21 is mandatory if an enterprise presents consolidated financial statements. In other words, the accounting standard does not mandate an enterprise to present consolidated financial statements but, if the enterprise presents consolidated financial statements for complying with the requirements of any statute or otherwise, it should prepare and present consolidated financial statements in accordance with AS 21.

⁶ Accounting Standard (AS) 23, 'Accounting for Investments in Associates in Consolidated Financial Statements', specifies the requirements relating to accounting for investments in associates in Consolidated Financial Statements.

⁷ Accounting Standard (AS) 27, 'Financial Reporting of Interests in Joint Ventures', specifies the requirements relating to accounting for investments in joint ventures.

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6. Consolidated financial statements normally include consolidated balance sheet, consolidated statement of profit and loss, and notes, other statements and explanatory material that form an integral part thereof. Consolidated cash flow statement is presented in case a parent presents its own cash flow statement. The consolidated financial statements are presented, to the extent possible, in the same format as that adopted by the parent for its separate financial statements.

Explanation:

All the notes appearing in the separate financial statements of the parent enterprise and its subsidiaries need not be included in the notes to the consolidated financial statements. For preparing consolidated financial statements, the following principles may be observed in respect of notes and other explanatory material that form an integral part thereof:

- (a) Notes which are necessary for presenting a true and fair view of the consolidated financial statements are included in the consolidated financial statements as an integral part thereof.
- (b) Only the notes involving items which are material need to be disclosed. Materiality for this purpose is assessed in relation to the information contained in consolidated financial statements. In view of this, it is possible that certain notes which are disclosed in separate financial statements of a parent or a subsidiary would not be required to be disclosed in the consolidated financial statements when the test of materiality is applied in the context of consolidated financial statements.
- (c) Additional statutory information disclosed in separate financial statements of the subsidiary and/or a parent having no bearing on the true and fair view of the consolidated financial statements need not be disclosed in the consolidated financial statements. An illustration of such information in the case of companies is attached to the Standard.

Presentation of Consolidated Financial Statements

7.A parent which presents consolidated financial statements should present these statements in addition to its separate financial statements.

8. Users of the financial statements of a parent are usually concerned with, and need to be informed about, the financial position and results of operations of not only the enterprise itself but also of the group as a whole.

This need is served by providing the users –

- (a) separate financial statements of the parent; and
- (b) consolidated financial statements, which present financial information about the group as that of a single enterprise without regard to the legal boundaries of the separate legal entities.

Scope of Consolidated Financial Statements

9.A parent which presents consolidated financial statements should consolidate all subsidiaries, domestic as well as foreign, other than those referred to in paragraph 11. Where an enterprise does not have a subsidiary but has an associate and/or a joint venture such an enterprise should also prepare consolidated financial statements in accordance with Accounting Standard (AS) 23, Accounting for Associates in Consolidated Financial Statements, and Accounting Standard (AS) 27, Financial Reporting of Interests in Joint Ventures respectively.

10. The consolidated financial statements are prepared on the basis of financial statements of parent and all enterprises that are controlled by the parent, other than those subsidiaries excluded for the reasons set out in paragraph 11. Control exists when the parent owns, directly or indirectly through subsidiary(ies), more than one-half of the voting power of an enterprise. Control also exists when an enterprise controls the composition of the board of directors (in the case of a company) or of the corresponding governing body (in case of an enterprise not being a company) so as to obtain economic benefits from its activities. An enterprise may control the composition of the governing bodies of entities such as gratuity trust, provident fund trust etc. Since the objective of control over such entities is not to obtain economic benefits from their activities, these are not considered for the purpose of preparation of consolidated financial statements. For the purpose of this Standard, an enterprise is considered to control the composition of:

- (i) the board of directors of a company, if it has the power, without the consent or concurrence of any other person, to appoint or remove all or a majority of directors of that company. An enterprise is deemed to have the power to appoint a director, if any of the following conditions is satisfied:
 - (a) a person cannot be appointed as director without the exercise in his favour by that enterprise of such a power as aforesaid; or
 - (b) a person's appointment as director follows necessarily from his appointment to a position held by him in that enterprise; or
 - (c) the director is nominated by that enterprise or a subsidiary thereof.

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(ii) the governing body of an enterprise that is not a company, if it has the power, without the consent or the concurrence of any other person, to appoint or remove all or a majority of members of the governing body of that other enterprise. An enterprise is deemed to have the power to appoint a member, if any of the following conditions is satisfied:

- (a) a person cannot be appointed as member of the governing body without the exercise in his favour by that other enterprise of such a power as aforesaid; or
- (b) a person's appointment as member of the governing body follows necessarily from his appointment to a position held by him in that other enterprise; or
- (c) the member of the governing body is nominated by that other enterprise.

Explanation:

It is possible that an enterprise is controlled by two enterprises – one controls by virtue of ownership of majority of the voting power of that enterprise and the other controls, by virtue of an agreement or otherwise, the composition of the board of directors so as to obtain economic benefits from its activities. In such a rare situation, when an enterprise is controlled by two enterprises as per the definition of 'control', the first mentioned enterprise will be considered as subsidiary of both the controlling enterprises within the meaning of this Standard and,

therefore, both the enterprises need to consolidate the financial statements of that enterprise as per the requirements of this Standard.

11.A subsidiary should be excluded from consolidation when:

- (a) control is intended to be temporary because the subsidiary is acquired and held exclusively with a view to its subsequent disposal in the near future; or*
- (b) it operates under severe long-term restrictions which significantly impair its ability to transfer funds to the parent.*

In consolidated financial statements, investments in such subsidiaries should be accounted for in accordance with Accounting Standard (AS) 13, Accounting for Investments. The reasons for not consolidating a subsidiary should be disclosed in the consolidated financial statements.

Explanation:

- (a) Where an enterprise owns majority of voting power by virtue of ownership of the shares of another enterprise and all the shares are held as 'stock-in-trade' and are acquired and held exclusively with a view to their subsequent disposal in the near future, the control by the first mentioned enterprise is considered to be temporary within the meaning of paragraph 11(a).*
- (b) The period of time, which is considered as near future for the purposes of this Standard primarily depends on the facts and circumstances of each case. However, ordinarily, the meaning of the words 'near future' is considered as not more than twelve months from acquisition of relevant investments unless a longer period can be justified on the basis of facts and circumstances of the case. The intention with regard to disposal of the relevant investment is considered at the time of acquisition of the investment. Accordingly, if the relevant investment is acquired without an intention to its subsequent disposal in near future, and subsequently, it is decided to dispose off the investment, such an investment is not excluded from consolidation, until the investment is actually disposed off. Conversely, if the relevant investment is acquired with an intention to its subsequent disposal in near future, but, due to some valid reasons, it could not be disposed off within that period, the same will continue to be excluded from consolidation, provided there is no change in the intention.*

12. Exclusion of a subsidiary from consolidation on the ground that its business activities are dissimilar from those of the other enterprises within the group is not justified because better information is provided by consolidating such subsidiaries and disclosing additional information in the consolidated financial statements about the different business activities of subsidiaries. For example, the disclosures required by Accounting Standard (AS) 17, Segment Reporting, help to explain the significance of different business activities within the group.

Consolidation Procedures

13. In preparing consolidated financial statements, the financial statements of the parent and its subsidiaries should be combined on a line by line basis by adding together like items of assets, liabilities, income and expenses. In order that the consolidated financial statements present financial information about the group as that of a single enterprise, the following steps should be taken:

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- (a) the cost to the parent of its investment in each subsidiary and the parent's portion of equity of each subsidiary, at the date on which investment in each subsidiary is made, should be eliminated;*
- (b) any excess of the cost to the parent of its investment in a subsidiary over the parent's portion of equity of the subsidiary, at the date on which investment in the subsidiary is made, should be described as goodwill to be recognised as an asset in the consolidated financial statements;*
- (c) when the cost to the parent of its investment in a subsidiary is less than the parent's portion of equity of the subsidiary, at the date on which investment in the subsidiary is made, the difference should be treated as a capital reserve in the consolidated financial statements;*
- (d) minority interests in the net income of consolidated subsidiaries for the reporting period should be identified and adjusted against the income of the group in order to arrive at the net income attributable to the owners of the parent; and*
- (e) minority interests in the net assets of consolidated subsidiaries should be identified and presented in the consolidated balance sheet separately from liabilities and the equity of the parent's shareholders.*

Minority interests in the net assets consist of:

(i) the amount of equity attributable to minorities at the date on which investment in a subsidiary is made; and

(ii) the minorities' share of movements in equity since the date the parent-subsidiary relationship came in existence.

Where the carrying amount of the investment in the subsidiary is different from its cost, the carrying amount is considered for the purpose of above computations.

Explanation:

(a) The tax expense (comprising current tax and deferred tax) to be shown in the consolidated financial statements should be the aggregate of the amounts of tax expense appearing in the separate financial statements of the parent and its subsidiaries.

(b) The parent's share in the post-acquisition reserves of a subsidiary, forming part of the corresponding reserves in the consolidated balance sheet, is not required to be disclosed separately in the consolidated balance sheet keeping in view the objective of consolidated financial statements to present financial information of the group as a whole. In view of this, the consolidated reserves disclosed in the consolidated balance sheet are inclusive of the parent's share in the post-acquisition reserves of a subsidiary.

14. The parent's portion of equity in a subsidiary, at the date on which investment is made, is determined on the basis of information contained in the financial statements of the subsidiary as on the date of investment. However, if the financial statements of a subsidiary, as on the date of investment, are not available and if it is impracticable to draw the financial statements of the subsidiary as on that date, financial statements of the subsidiary for the immediately preceding period are used as a basis for consolidation. Adjustments are made to these financial statements for the effects of significant transactions or other events that occur between the date of such financial statements and the date of investment in the subsidiary.

15. If an enterprise makes two or more investments in another enterprise at different dates and eventually obtains control of the other enterprise, the consolidated financial statements are presented only from the date on which holding-subsidiary relationship comes in existence. If two or more investments are made over a period of time, the equity of the subsidiary at the date of investment, for the purposes of paragraph 13 above, is generally determined on a step-by-step basis; however, if small investments are made over a period of time and then an investment is made that results in control, the date of the latest investment, as a practicable measure, may be considered as the date of investment.

16. Intragroup balances and intragroup transactions and resulting unrealised profits should be eliminated in full. Unrealised losses resulting from intragroup transactions should also be eliminated unless cost cannot be recovered.

17. Intragroup balances and intragroup transactions, including sales, expenses and dividends, are eliminated in full. Unrealised profits resulting from intragroup transactions that are included in the carrying amount of assets, such as inventory and fixed assets, are eliminated in full. Unrealised losses resulting from intragroup transactions that are deducted in arriving at the carrying amount of assets are also eliminated unless cost cannot be recovered.

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18. The financial statements used in the consolidation should be drawn up to the same reporting date. If it is not practicable to draw up the financial statements of one or more subsidiaries to such date and, accordingly, those financial statements are drawn up to different reporting dates, adjustments should be made for the effects of significant transactions or other events that occur between those dates and the date of the parent's financial statements. In any case, the difference between reporting dates should not be more than six months.

19. The financial statements of the parent and its subsidiaries used in the preparation of the consolidated financial statements are usually drawn up to the same date. When the reporting dates are different, the subsidiary often prepares, for consolidation purposes, statements as at the same date as that of the parent. When it is impracticable to do this, financial statements drawn up to different reporting dates may be used provided the difference in reporting dates is not more than six months. The consistency principle requires that the length of the reporting periods and any difference in the reporting dates should be the same from period to period.

20. Consolidated financial statements should be prepared using uniform accounting policies for like transactions and other events in similar circumstances. If it is not practicable to use uniform accounting policies in preparing the consolidated financial statements, that fact should be disclosed

together with the proportions of the items in the consolidated financial statements to which the different accounting policies have been applied.

21. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to its financial statements when they are used in preparing the consolidated financial statements.
22. The results of operations of a subsidiary are included in the consolidated financial statements as from the date on which parent-subsidiary relationship came in existence. The results of operations of a subsidiary with which parent-subsidiary relationship ceases to exist are included in the consolidated statement of profit and loss until the date of cessation of the relationship. The difference between the proceeds from the disposal of investment in a subsidiary and the carrying amount of its assets less liabilities as of the date of disposal is recognised in the consolidated statement of profit and loss as the profit or loss on the disposal of the investment in the subsidiary. In order to ensure the comparability of the financial statements from one accounting period to the next, supplementary information is often provided about the effect of the acquisition and disposal of subsidiaries on the financial position at the reporting date and the results for the reporting period and on the corresponding amounts for the preceding period.
- 23. An investment in an enterprise should be accounted for in accordance with Accounting Standard (AS) 13, Accounting for Investments, from the date that the enterprise ceases to be a subsidiary and does not become an associate.***
24. The carrying amount of the investment at the date that it ceases to be a subsidiary is regarded as cost thereafter.
- 25. Minority interests should be presented in the consolidated balance sheet separately from liabilities and the equity of the parent's shareholders. Minority interests in the income of the group should also be separately presented.***
26. The losses applicable to the minority in a consolidated subsidiary may exceed the minority interest in the equity of the subsidiary. The excess, and any further losses applicable to the minority, are adjusted against the majority interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the majority interest until the minority's share of losses previously absorbed by the majority has been recovered.
27. If a subsidiary has outstanding cumulative preference shares which are held outside the group, the parent computes its share of profits or losses after adjusting for the subsidiary's preference dividends, whether or not dividends have been declared.

Accounting for Investments in Subsidiaries in a Parent's Separate Financial Statements

28. In a parent's separate financial statements, investments in subsidiaries should be accounted for in accordance with Accounting Standard (AS) 13, Accounting for Investments.

⁸Accounting Standard (AS) 23, 'Accounting for Investments in Associates in Consolidated Financial Statements', defines the term 'associate' and

specifies the requirements relating to accounting for investments in associates in consolidated Financial Statements.

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Disclosure

29. In addition to disclosures required by paragraph 11 and 20, following disclosures should be made:

(a) in consolidated financial statements a list of all subsidiaries including the name, country of incorporation or residence, proportion of ownership interest and, if different, proportion of voting power held;

(b) in consolidated financial statements, where applicable:

(i) the nature of the relationship between the parent and a subsidiary, if the parent does not own, directly or indirectly through subsidiaries, more than one-half of the voting power of the subsidiary;

(ii) the effect of the acquisition and disposal of subsidiaries on the financial position at the reporting date, the results for the reporting period and on the corresponding amounts for the preceding period; and

(iii) the names of the subsidiary(ies) of which reporting date(s) is/are different from that of the parent and the difference in reporting dates.

Transitional Provisions

30. On the first occasion that consolidated financial statements are presented, comparative figures for the previous period need not be presented. In all subsequent years full comparative figures for the previous period should be presented in the consolidated financial statements.

Illustration

Note: This illustration does not form part of the Accounting Standard. Its purpose is to assist in clarifying the meaning of the Accounting Standard.

In the case of companies, the information such as the following given in the notes to the separate financial statements of the parent and/or the subsidiary, need not be included in the consolidated financial statements:

- (i) Source from which bonus shares are issued, e.g., capitalisation of profits or Reserves or from Share Premium Account.
- (ii) Disclosure of all unutilised monies out of the issue indicating the form in which such unutilised funds have been invested.
- (iii) The name(s) of small scale industrial undertaking(s) to whom the company owe any sum together with interest outstanding for more than thirty days.
- (iv) A statement of investments (whether shown under “Investment” or under “Current Assets” as stock-in-trade) separately classifying trade investments and other investments, showing the names of the bodies corporate (indicating separately the names of the bodies corporate under the same management) in whose shares or debentures, investments have been made (including all investments, whether existing or not, made subsequent to the date as at which the previous balance sheet was made out) and the nature and extent of the investment so made in each such body corporate.
- (v) Quantitative information in respect of sales, raw materials consumed, opening and closing stocks of goods produced/ traded and purchases made, wherever applicable.
- (vi) A statement showing the computation of net profits in accordance with section 198 of the Companies Act, 2013, with relevant details of the calculation of the commissions payable by way of percentage of such profits to the directors (including managing directors) or manager (if any).
- (vii) In the case of manufacturing companies, quantitative information in regard to the licensed capacity (where licence is in force); the installed capacity; and the actual production.
- (viii) Value of imports calculated on C.I.F. basis by the company during the financial year in respect of :
 - (a) raw materials;
 - (b) components and spare parts;
 - (c) capital goods.
- (ix) Expenditure in foreign currency during the financial year on account of royalty, know-how, professional, consultation fees, interest, and other matters.
- (x) Value of all imported raw materials, spare parts and components consumed during the financial year and the value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption.
- (xi) The amount remitted during the year in foreign currencies on account of dividends, with a specific mention of the number of non-resident shareholders, the number of shares held by them on which the dividends were due and the year to which the dividends related.
- (xii) Earnings in foreign exchange classified under the following heads, namely:
 - (a) export of goods calculated on F.O.B. basis;
 - (b) royalty, know-how, professional and consultation fees;
 - (c) interest and dividend;
 - (d) other income, indicating the nature thereof”.

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12. In the principal rules, in the “ANNEXURE”, under the heading “ACCOUNTING STANDARDS”, for Accounting Standard (AS) 29, the following Accounting Standard shall be substituted, namely:-

“Accounting Standard (AS) 29

Provisions, Contingent Liabilities and Contingent Assets

*(This Accounting Standard includes paragraphs set in **bold italic** type and plain type, which have equal authority. Paragraphs set in bold italic type indicate the main principles. This Accounting Standard should be read in the context of its objective and the General Instructions contained in part A of the Annexure to the Notification.)*

Pursuant to this Accounting Standard coming into effect, all paragraphs of Accounting Standard (AS) 4, Contingencies and Events Occurring After the Balance Sheet Date, that deal with contingencies (viz., paragraphs 1 (a), 2, 3.1, 4 (4.1 to 4.4), 5 (5.1 to 5.6), 6, 7 (7.1 to 7.3), 9.1 (relevant portion), 9.2, 10, 11, 12 and 16), stand withdrawn except to the extent they deal with impairment of assets not covered by other Indian Accounting Standards.

Objective

The objective of this Standard is to ensure that appropriate recognition criteria and measurement bases are applied to provisions and contingent liabilities and that sufficient information is disclosed in the notes to the financial statements to enable users to understand their nature, timing and amount. The objective of this Standard is also to lay down appropriate accounting for contingent assets.

Scope

1. This Standard should be applied in accounting for provisions and contingent liabilities and in dealing with contingent assets, except:

(a) those resulting from financial instruments⁹ that are carried at fair value;

(b) those resulting from executory contracts, except where the contract is onerous; Explanation :

(i) An 'onerous contract' is a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it. Thus, for a contract to qualify as an onerous contract, the unavoidable costs of meeting the obligation under the contract should exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfill it.

(ii) If an enterprise has a contract that is onerous, the present obligation under the contract is recognised and measured as a provision as per this Statement.

The application of the above explanation is illustrated in Illustration 10 of Illustration C attached to the Standard.

(c) those arising in insurance enterprises from contracts with policy-holders; and

(d) those covered by another Accounting Standard.

2. This Standard applies to financial instruments (including guarantees) that are not carried at fair value.

3. Executory contracts are contracts under which neither party has performed any of its obligations or both parties have partially performed their obligations to an equal extent. This Standard does not apply to executory contracts unless they are onerous.

⁹For the purpose of this Standard, the term 'financial instruments' shall have the same meaning as in Accounting Standard (AS) 20, Earnings Per

4. This Standard applies to provisions, contingent liabilities and contingent assets of insurance enterprises other than those arising from contracts with policy-holders.

5. Where another Accounting Standard deals with a specific type of provision, contingent liability or contingent asset, an enterprise applies that Standard instead of this Standard. For example, certain types of provisions are also addressed in Accounting Standards on:

(a) construction contracts (see AS 7, Construction Contracts);

(b) taxes on income (see AS 22, Accounting for Taxes on Income);

(c) leases (see AS 19, Leases) . However, as AS 19 contains no specific requirements to deal with operating leases that have become onerous, this Statement applies to such cases; and

(d) retirement benefits (see AS 15, Accounting for Retirement Benefits in the Financial Statements of Employers).

6. Some amounts treated as provisions may relate to the recognition of revenue, for example where an enterprise gives guarantees in exchange for a fee. This Standard does not address the recognition of

revenue. AS 9, Revenue Recognition, identifies the circumstances in which revenue is recognised and provides practical guidance on the application of the recognition criteria. This Standard does not change the requirements of AS 9.

7. This Standard defines provisions as liabilities which can be measured only by using a substantial degree of estimation. The term 'provision' is also used in the context of items such as depreciation, impairment of assets and doubtful debts: these are adjustments to the carrying amounts of assets and are not addressed in this Standard.
8. Other Accounting Standards specify whether expenditures are treated as assets or as expenses. These issues are not addressed in this Standard. Accordingly, this Standard neither prohibits nor requires capitalisation of the costs recognised when a provision is made.
9. This Standard applies to provisions for restructuring (including discontinuing operations). Where a restructuring meets the definition of a discontinuing operation, additional disclosures are required by AS 24, Discontinuing Operations.

Definitions

10. The following terms are used in this Standard with the meanings specified:

10.1A provision is a liability which can be measured only by using a substantial degree of estimation.

10.2A liability is a present obligation of the enterprise arising from past events, the settlement of which is expected to result in an outflow from the enterprise of resources embodying economic benefits.

10.3A obligating event is an event that creates an obligation that results in an enterprise having no realistic alternative to settling that obligation.

10.4A contingent liability is:

(a) a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the enterprise; or

(b) a present obligation that arises from past events but is not recognised because:

(i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) a reliable estimate of the amount of the obligation cannot be made.

10.5A contingent asset is a possible asset that arises from past events the existence of which will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the enterprise.

10.6 Present obligation - an obligation is a present obligation if, based on the evidence available, its existence at the balance sheet date is considered probable, i.e., more likely than not.

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10.7 Possible obligation - an obligation is a possible obligation if, based on the evidence available, its existence at the balance sheet date is considered not probable.

10.8 A restructuring is a programme that is planned and controlled by management, and materially changes either:

(a) the scope of a business undertaken by an enterprise; or

(b) the manner in which that business is conducted.

11. An obligation is a duty or responsibility to act or perform in a certain way. Obligations may be legally enforceable as a consequence of a binding contract or statutory requirement. Obligations also arise from normal business practice, custom and a desire to maintain good business relations or act in an equitable manner.

12. Provisions can be distinguished from other liabilities such as trade payables and accruals because in the measurement of provisions substantial degree of estimation is involved with regard to the future expenditure required in settlement. By contrast:

(a) trade payables are liabilities to pay for goods or services that have been received or supplied and have been invoiced or formally agreed with the supplier; and

(b) accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Although it is sometimes necessary to estimate the amount of accruals, the degree of estimation is generally much less than that for provisions.

13. In this Standard, the term ‘contingent’ is used for liabilities and assets that are not recognised because their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise. In addition, the term ‘contingent liability’ is used for liabilities that do not meet the recognition criteria.

Recognition

Provisions

14. A provision should be recognised when:

- (a) an enterprise has a present obligation as a result of a past event;**
- (b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and**
- (c) a reliable estimate can be made of the amount of the obligation.**

If these conditions are not met, no provision should be recognised.

Present Obligation

15. In almost all cases it will be clear whether a past event has given rise to a present obligation. In rare cases, for example in a lawsuit, it may be disputed either whether certain events have occurred or whether those events result in a present obligation. In such a case, an enterprise determines whether a present obligation exists at the balance sheet date by taking account of all available evidence, including, for example, the opinion of experts. The evidence considered includes any additional evidence provided by events after the balance sheet date. On the basis of such evidence:

- (a) where it is more likely than not that a present obligation exists at the balance sheet date, the enterprise recognises a provision (if the recognition criteria are met); and
- (b) where it is more likely that no present obligation exists at the balance sheet date, the enterprise discloses a contingent liability, unless the possibility of an outflow of resources embodying economic benefits is remote (see paragraph 68).

Past Event

16. A past event that leads to a present obligation is called an obligating event. For an event to be an obligating event, it is necessary that the enterprise has no realistic alternative to settling the obligation created by the event.

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[PART II—SEC. 3(1)]

17. Financial statements deal with the financial position of an enterprise at the end of its reporting period and not its possible position in the future. Therefore, no provision is recognised for costs that need to be incurred to operate in the future. The only liabilities recognised in an enterprise’s balance sheet are those that exist at the balance sheet date.

18. It is only those obligations arising from past events existing independently of an enterprise’s future actions (i.e. the future conduct of its business) that are recognised as provisions. Examples of such obligations are penalties or clean-up costs for unlawful environmental damage, both of which would lead to an outflow of resources embodying economic benefits in settlement regardless of the future actions of the enterprise. Similarly, an enterprise recognises a provision for the decommissioning costs of an oil installation to the extent that the enterprise is obliged to rectify damage already caused. In contrast, because of commercial pressures or legal requirements, an enterprise may intend or need to carry out expenditure to operate in a particular way in the future (for example, by fitting smoke filters in a certain type of factory). Because the enterprise can avoid the future expenditure by its future actions, for example by changing its method of operation, it has no present obligation for that future expenditure and no provision is recognised.

19. An obligation always involves another party to whom the obligation is owed. It is not necessary, however, to know the identity of the party to whom the obligation is owed — indeed the obligation may be to the public at large.

20. An event that does not give rise to an obligation immediately may do so at a later date, because of changes in the law. For example, when environmental damage is caused there may be no obligation to remedy the consequences. However, the causing of the damage will become an obligating event when a new law requires the existing damage to be rectified.

21. Where details of a proposed new law have yet to be finalised, an obligation arises only when the legislation is virtually certain to be enacted. Differences in circumstances surrounding enactment usually make it impossible to specify a single event that would make the enactment of a law virtually

certain. In many cases it will be impossible to be virtually certain of the enactment of a law until it is enacted.

Probable Outflow of Resources Embodying Economic Benefits

22. For a liability to qualify for recognition there must be not only a present obligation but also the probability of an outflow of resources embodying economic benefits to settle that obligation. For the purpose of this Standard¹⁰, an outflow of resources or other event is regarded as probable if the event is more likely than not to occur, i.e., the probability that the event will occur is greater than the probability that it will not. Where it is not probable that a present obligation exists, an enterprise discloses a contingent liability, unless the possibility of an outflow of resources embodying economic benefits is remote (see paragraph 68).

23. Where there are a number of similar obligations (e.g. product warranties or similar contracts) the probability that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Although the likelihood of outflow for any one item may be small, it may well be probable that some outflow of resources will be needed to settle the class of obligations as a whole. If that is the case, a provision is recognised (if the other recognition criteria are met).

Reliable Estimate of the Obligation

24. The use of estimates is an essential part of the preparation of financial statements and does not undermine their reliability. This is especially true in the case of provisions, which by their nature involve a greater degree of estimation than most other items. Except in extremely rare cases, an enterprise will be able to determine a range of possible outcomes and can therefore make an estimate of the obligation that is reliable to use in recognising a provision.

25. In the extremely rare case where no reliable estimate can be made, a liability exists that cannot be recognised. That liability is disclosed as a contingent liability (see paragraph 68).

Contingent Liabilities

26. An enterprise should not recognise a contingent liability.

27. A contingent liability is disclosed, as required by paragraph 68, unless the possibility of an outflow of resources embodying economic benefits is remote.

¹⁰The interpretation of 'probable' in this Standard as 'more likely than not' does not necessarily apply in other Accounting Standards

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28. Where an enterprise is jointly and severally liable for an obligation, the part of the obligation that is expected to be met by other parties is treated as a contingent liability. The enterprise recognises a provision for the part of the obligation for which an outflow of resources embodying economic benefits is probable, except in the extremely rare circumstances where no reliable estimate can be made (see paragraph 14).

29. Contingent liabilities may develop in a way not initially expected. Therefore, they are assessed continually to determine whether an outflow of resources embodying economic benefits has become probable. If it becomes probable that an outflow of future economic benefits will be required for an item previously dealt with as a contingent liability, a provision is recognised in accordance with paragraph 14 in the financial statements of the period in which the change in probability occurs (except in the extremely rare circumstances where no reliable estimate can be made).

Contingent Assets

30. An enterprise should not recognise a contingent asset.

31. Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits to the enterprise. An example is a claim that an enterprise is pursuing through legal processes, where the outcome is uncertain.

32. Contingent assets are not recognised in financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

33. A contingent asset is not disclosed in the financial statements. It is usually disclosed in the report of the approving authority (Board of Directors in the case of a company, and, the corresponding approving authority in the case of any other enterprise), where an inflow of economic benefits is probable.

34. Contingent assets are assessed continually and if it has become virtually certain that an inflow of economic benefits will arise, the asset and the related income are recognised in the financial statements of the period in which the change occurs.

Measurement

Best Estimate

35.*The amount recognised as a provision should be the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The amount of a provision should not be discounted to its present value except in case of decommissioning, restoration and similar liabilities that are recognised as cost of Property, Plant and Equipment. The discount rate (or rates) should be a pre-tax rate (or rates) that reflect(s) current market assessments of the time value of money and the risks specific to the liability. The discount rate(s) should not reflect risks for which future cash flow estimates have been adjusted. Periodic unwinding of discount should be recognised in the statement of profit and loss.*

36. The estimates of outcome and financial effect are determined by the judgment of the management of the enterprise, supplemented by experience of similar transactions and, in some cases, reports from independent experts. The evidence considered includes any additional evidence provided by events after the balance sheet date.

37. The provision is measured before tax; the tax consequences of the provision, and changes in it, are dealt with under AS 22, Accounting for Taxes on Income.

Risks and Uncertainties

38.*The risks and uncertainties that inevitably surround many events and circumstances should be taken into account in reaching the best estimate of a provision.*

39. Risk describes variability of outcome. A risk adjustment may increase the amount at which a liability is measured. Caution is needed in making judgments under conditions of uncertainty, so that income or assets are not overstated and expenses or liabilities are not understated. However, uncertainty does not justify the creation of excessive provisions or a deliberate overstatement of liabilities. For example, if the projected costs of a particularly adverse outcome are estimated on a prudent basis, that outcome is not then deliberately treated as more probable than is realistically the case. Care is needed to avoid duplicating adjustments for risk and uncertainty with consequent overstatement of a provision.

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[PART II—SEC. 3(1)]

40. Disclosure of the uncertainties surrounding the amount of the expenditure is made under paragraph 67(b).

Future Events

41.*Future events that may affect the amount required to settle an obligation should be reflected in the amount of a provision where there is sufficient objective evidence that they will occur.*

42. Expected future events may be particularly important in measuring provisions. For example, an enterprise may believe that the cost of cleaning up a site at the end of its life will be reduced by future changes in technology. The amount recognised reflects a reasonable expectation of technically qualified, objective observers, taking account of all available evidence as to the technology that will be available at the time of the clean-up. Thus, it is appropriate to include, for example, expected cost reductions associated with increased experience in applying existing technology or the expected cost of applying existing technology to a larger or more complex clean-up operation than has previously been carried out. However, an enterprise does not anticipate the development of a completely new technology for cleaning up unless it is supported by sufficient objective evidence.

43. The effect of possible new legislation is taken into consideration in measuring an existing obligation when sufficient objective evidence exists that the legislation is virtually certain to be enacted. The variety of circumstances that arise in practice usually makes it impossible to specify a single event that will provide sufficient, objective evidence in every case. Evidence is required both of what legislation will demand and of whether it is virtually certain to be enacted and implemented in due course. In many cases sufficient objective evidence will not exist until the new legislation is enacted.

Expected Disposal of Assets

44.*Gains from the expected disposal of assets should not be taken into account in measuring a provision.*

45. Gains on the expected disposal of assets are not taken into account in measuring a provision, even if the expected disposal is closely linked to the event giving rise to the provision. Instead, an enterprise recognises gains on expected disposals of assets at the time specified by the Accounting Standard dealing with the assets concerned.

Reimbursements

46.*Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement should be recognised when, and only when, it is virtually certain that reimbursement will be received if the enterprise settles the obligation. The reimbursement should*

be treated as a separate asset. The amount recognised for the reimbursement should not exceed the amount of the provision.

47.*In the statement of profit and loss, the expense relating to a provision may be presented net of the amount recognised for a reimbursement.*

48. Sometimes, an enterprise is able to look to another party to pay part or all of the expenditure required to settle a provision (for example, through insurance contracts, indemnity clauses or suppliers' warranties). The other party may either reimburse amounts paid by the enterprise or pay the amounts directly.

49. In most cases, the enterprise will remain liable for the whole of the amount in question so that the enterprise would have to settle the full amount if the third party failed to pay for any reason. In this situation, a provision is recognised for the full amount of the liability, and a separate asset for the expected reimbursement is recognised when it is virtually certain that reimbursement will be received if the enterprise settles the liability.

50. In some cases, the enterprise will not be liable for the costs in question if the third party fails to pay. In such a case, the enterprise has no liability for those costs and they are not included in the provision.

51. As noted in paragraph 28, an obligation for which an enterprise is jointly and severally liable is a contingent liability to the extent that it is expected that the obligation will be settled by the other parties.

Changes in Provisions

52.*Provisions should be reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision should be reversed.*

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Use of Provisions

53.*A provision should be used only for expenditures for which the provision was originally recognised.*

54. Only expenditures that relate to the original provision are adjusted against it. Adjusting expenditures against a provision that was originally recognised for another purpose would conceal the impact of two different events.

Application of the Recognition and Measurement Rules

Future Operating Losses

55.*Provisions should not be recognised for future operating losses.*

56. Future operating losses do not meet the definition of a liability in paragraph 10 and the general recognition criteria set out for provisions in paragraph 14.

57. An expectation of future operating losses is an indication that certain assets of the operation may be impaired. An enterprise tests these assets for impairment under Accounting Standard (AS) 28, Impairment of Assets.

Restructuring

58. The following are examples of events that may fall under the definition of restructuring:

- (a) sale or termination of a line of business;
- (b) the closure of business locations in a country or region or the relocation of business activities from one country or region to another;
- (c) changes in management structure, for example, eliminating a layer of management; and
- (d) fundamental re-organisations that have a material effect on the nature and focus of the enterprise's operations.

59. A provision for restructuring costs is recognised only when the recognition criteria for provisions set out in paragraph 14 are met.

60.*No obligation arises for the sale of an operation until the enterprise is committed to the sale, i.e., there is a binding sale agreement.*

61. An enterprise cannot be committed to the sale until a purchaser has been identified and there is a binding sale agreement. Until there is a binding sale agreement, the enterprise will be able to change its mind and indeed will have to take another course of action if a purchaser cannot be found on acceptable terms. When the sale of an operation is envisaged as part of a restructuring, the assets of the operation are reviewed for impairment under Accounting Standard (AS) 28, Impairment of Assets.

62. *A restructuring provision should include only the direct expenditures arising from the restructuring, which are those that are both:*

- (a) necessarily entailed by the restructuring; and*
- (b) not associated with the ongoing activities of the enterprise.*

63. A restructuring provision does not include such costs as:

- (a) retraining or relocating continuing staff;
- (b) marketing; or
- (c) investment in new systems and distribution networks.

These expenditures relate to the future conduct of the business and are not liabilities for restructuring at the balance sheet date. Such expenditures are recognised on the same basis as if they arose independently of a restructuring.

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[PART II—SEC. 3(1)]

64. Identifiable future operating losses up to the date of a restructuring are not included in a provision.

65. As required by paragraph 44, gains on the expected disposal of assets are not taken into account in measuring a restructuring provision, even if the sale of assets is envisaged as part of the restructuring.

Disclosure

66. *For each class of provision, an enterprise should disclose:*

- (a) the carrying amount at the beginning and end of the period;*
- (b) additional provisions made in the period, including increases to existing provisions;*
- (c) amounts used (i.e. incurred and charged against the provision) during the period; and*
- (d) unused amounts reversed during the period.*

Provided that a Small and Medium-sized Company, as defined in the Notification, may not comply with paragraph 66 above.

67. *An enterprise should disclose the following for each class of provision:*

- (a) a brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits;*
- (b) an indication of the uncertainties about those outflows. Where necessary to provide adequate information, an enterprise should disclose the major assumptions made concerning future events, as addressed in paragraph 41; and*
- (c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.*

Provided that a Small and Medium-sized Company, as defined in the Notification, may not comply with paragraph 67 above.

68. *Unless the possibility of any outflow in settlement is remote, an enterprise should disclose for each class of contingent liability at the balance sheet date a brief description of the nature of the contingent liability and, where practicable:*

- (a) an estimate of its financial effect, measured under paragraphs 35-45;*
- (b) an indication of the uncertainties relating to any outflow; and*
- (c) the possibility of any reimbursement.*

69. In determining which provisions or contingent liabilities may be aggregated to form a class, it is necessary to consider whether the nature of the items is sufficiently similar for a single statement about them to fulfill the requirements of paragraphs 67 (a) and (b) and 68 (a) and (b). Thus, it may be appropriate to treat as a single class of provision amounts relating to warranties of different products, but it would not be appropriate to treat as a single class amounts relating to normal warranties and amounts that are subject to legal proceedings.

70. Where a provision and a contingent liability arise from the same set of circumstances, an enterprise makes the disclosures required by paragraphs 66-68 in a way that shows the link between the provision and the contingent liability.

71. *Where any of the information required by paragraph 68 is not disclosed because it is not practicable to do so, that fact should be stated.*

72. *In extremely rare cases, disclosure of some or all of the information required by paragraphs 66-70 can be expected to prejudice seriously the position of the enterprise in a dispute with other parties on the*

subject matter of the provision or contingent liability. In such cases, an enterprise need not disclose the information, but should disclose the general nature of the dispute, together with the fact that, and reason why, the information has not been disclosed.

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Transitional Provisions

73. *All the existing provisions for decommissioning, restoration and similar liabilities (see paragraph 35) should be discounted prospectively, with the corresponding effect to the related item of property, plant and equipment.*

Illustration A

Tables - Provisions, Contingent Liabilities and Reimbursements

The purpose of this illustration is to summarise the main requirements of the Accounting Standard. It does not form part of the Accounting Standard and should be read in the context of the full text of the Accounting Standard.

Provisions and Contingent Liabilities

Where, as a result of past events, there may be an outflow of resources embodying future economic benefits in settlement of: (a) a present obligation the one whose existence at the balance sheet date is considered probable; or (b) a possible obligation the existence of which at the balance sheet date is considered not probable.		
There is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.	There is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.	There is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.
A provision is recognised (paragraph 14). Disclosures are required for the provision (paragraphs 66 and 67)	No provision is recognised (paragraph 26). Disclosures are required for the contingent liability (paragraph 68).	No provision is recognised (paragraph 26). No disclosure is required (paragraph 68).

Reimbursements

Some or all of the expenditure required to settle a provision is expected to be reimbursed by another party.		
The enterprise has no obligation for the part of the expenditure to be reimbursed by the other party.	The obligation for the amount expected to be reimbursed remains with the enterprise and it is virtually certain that reimbursement will be received if the enterprise settles the provision.	The obligation for the amount expected to be reimbursed remains with the enterprise and the reimbursement is not virtually certain if the enterprise settles the provision.
The enterprise has no liability for the amount to be reimbursed (paragraph 50).	The reimbursement is recognised as a separate asset in the balance sheet and may be offset against the expense in the statement of profit and loss. The amount recognised for the expected reimbursement does not exceed the liability (paragraphs 46 and 47).	The expected reimbursement is not recognised as an asset (paragraph 46).
No disclosure is required.	The reimbursement is disclosed together with the amount recognised for the reimbursement (paragraph 67(c)).	The expected reimbursement is disclosed (paragraph 67(c)).

Illustration B

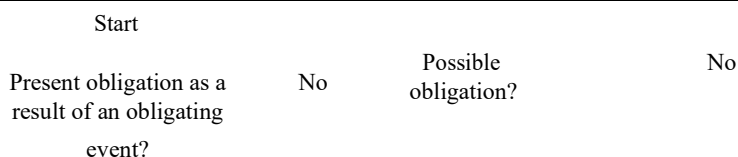
Decision Tree

The purpose of the decision tree is to summarise the main recognition requirements of the Accounting Standard for provisions and contingent liabilities. The decision tree does not form part of the Accounting Standard and should be read in the context of the full text of the Accounting Standard.

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[PART II—SEC. 3(1)]



Yes		Yes	
Probable outflow?	No	Remote?	Yes
Yes			
Reliable estimate?			
Yes	No (rare)		
Provide	Disclose contingent liability	Do nothing	

Note: in rare cases, it is not clear whether there is a present obligation. In these cases, a past event is deemed to give rise to a present obligation if, taking account of all available evidence, it is more likely than not that a present obligation exists at the balance sheet date (paragraph 15 of the Standard).

Illustration C

Illustration: Recognition

This illustration illustrates the application of the Accounting Standard to assist in clarifying its meaning. It does not form part of the Accounting Standard.

All the enterprises in the Illustrations have 31 March year ends. In all cases, it is assumed that a reliable estimate can be made of any outflows expected. In some Illustrations the circumstances described may have resulted in impairment of the assets – this aspect is not dealt with in the examples.

The cross references provided in the Illustrations indicate paragraphs of the Accounting Standard that are particularly relevant. The illustration should be read in the context of the full text of the Accounting Standard.

Illustration 1: Warranties

A manufacturer gives warranties at the time of sale to purchasers of its product. Under the terms of the contract for sale the manufacturer undertakes to make good, by repair or replacement, manufacturing defects that become apparent within three years from the date of sale. On past experience, it is probable (i.e. more likely than not) that there will be some claims under the warranties.

Present obligation as a result of a past obligating event -The obligating event is the sale of the product with a warranty, which gives rise to an obligation.

An outflow of resources embodying economic benefits in settlement - Probable for the warranties as a whole (see paragraph 23).

Conclusion - A provision is recognised for the best estimate of the costs of making good under the warranty products sold before the balance sheet date (see paragraphs 14 and 23).

Illustration 2: Contaminated Land -Legislation Virtually Certain to be Enacted

An enterprise in the oil industry causes contamination but does not clean up because there is no legislation requiring cleaning up, and the enterprise has been contaminating land for several years. At 31 March 2005 it is virtually certain that a law requiring a clean-up of land already contaminated will be enacted shortly after the year end.

Present obligation as a result of a past obligating event -The obligating event is the contamination of the land because of the virtual certainty of legislation requiring cleaning up.

An outflow of resources embodying economic benefits in settlement - Probable.

Conclusion - A provision is recognised for the best estimate of the costs of the clean-up (see paragraphs 14 and 21).

Illustration 3: Offshore Oil field

An enterprise operates an offshore oil field where its licensing agreement requires it to remove the oil rig at the end of production and restore the seabed. Ninety per cent of the eventual costs relate to the removal of the oil rig and

restoration of damage caused by building it, and ten per cent arise through the extraction of oil. At the balance sheet date, the rig has been constructed but no oil has been extracted.

and

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Present obligation as a result of a past obligating event -The construction of the oil rig creates an obligation under the terms of the licence to remove the rig and restore the seabed and is thus an obligating event. At the balance sheet date, however, there is no obligation to rectify the damage that will be caused by extraction of the oil.

An outflow of resources embodying economic benefits in settlement – Probable.

Conclusion -A provision is recognised for the best estimate of ninety per cent of the eventual costs that relate to the removal of the oil rig and restoration of damage caused by building it (see paragraph 14). These costs are included as part of the cost of the oil rig. The ten per cent of costs that arise through the extraction of oil are recognised as a liability when the oil is extracted.

Illustration 4: Refunds Policy

A retail store has a policy of refunding purchases by dissatisfied customers, even though it is under no legal obligation to do so. Its policy of making refunds is generally known.

Present obligation as a result of a past obligating event -The obligating event is the sale of the product, which gives rise to an obligation because obligations also arise from normal business practice, custom and a desire to maintain good business relations or act in an equitable manner.

An outflow of resources embodying economic benefits in settlement

Probable, a proportion of goods are returned for refund (see paragraph 23).

Conclusion - A provision is recognised for the best estimate of the costs of refunds (see paragraphs 11, 14 and 23).

Illustration 5: Legal Requirement to Fit Smoke Filters

Under new legislation, an enterprise is required to fit smoke filters to its factories by 30 September 2005. The enterprise has not fitted the smoke filters.

(a) At the balance sheet date of 31 March 2005

Present obligation as a result of a past obligating event -There is no obligation because there is no obligating event either for the costs of fitting smoke filters or for fines under the legislation.

Conclusion - No provision is recognised for the cost of fitting the smoke filters (see paragraphs 14 and 16-18).

(b) At the balance sheet date of 31 March 2006

Present obligation as a result of a past obligating event -There is still no obligation for the costs of fitting smoke filters because no obligating event has occurred (the fitting of the filters). However, an obligation might arise to pay fines or penalties under the legislation because the obligating event has occurred (the non-compliant operation of the factory).

An outflow of resources embodying economic benefits in settlement - Assessment of probability of incurring fines and penalties by non-compliant operation depends on the details of the legislation and the stringency of the enforcement regime.

Conclusion - No provision is recognised for the costs of fitting smoke filters. However, a provision is recognised for the best estimate of any fines and penalties that are more likely than not to be imposed (see paragraphs 14 and 16-18).

Illustration 6: Staff Retraining as a Result of Changes in the Income Tax System

The government introduces a number of changes to the income tax system. As a result of these changes, an enterprise in the financial services sector will need to retrain a large proportion of its administrative and sales work force in order to ensure continued compliance with financial services regulation. At the balance sheet date, no retraining of staff has taken place.

Present obligation as a result of a past obligating event -There is no obligation because no obligating event (retraining) has taken place.

Conclusion - No provision is recognised (see paragraphs 14 and 16-18).

Illustration 7: A Single Guarantee

During 2004-05, Enterprise A gives a guarantee of certain borrowings of Enterprise B, whose financial condition at that time is sound. During 2005-06, the financial condition of Enterprise B deteriorates and at 30 September 2005 Enterprise B goes into liquidation.

(a) At 31 March 2005

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Present obligation as a result of a past obligating event -The obligating event is the giving of the guarantee, which gives rise to an obligation.

An outflow of resources embodying economic benefits in settlement

No outflow of benefits is probable at 31 March 2005.

Conclusion -No provision is recognised (see paragraphs 14 and 22). The guarantee is disclosed as a contingent liability unless the probability of any outflow is regarded as remote (see paragraph 68).

(b) At 31 March 2006

Present obligation as a result of a past obligating event -The obligating event is the giving of the guarantee, which gives rise to a legal obligation.

An outflow of resources embodying economic benefits in settlement - At 31 March 2006, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

Conclusion -A provision is recognised for the best estimate of the obligation (see paragraphs 14 and 22).

Note: This example deals with a single guarantee. If an enterprise has a portfolio of similar guarantees, it will assess that portfolio as a whole in determining whether an outflow of resources embodying economic benefit is probable (see paragraph 23). Where an enterprise gives guarantees in exchange for a fee, revenue is recognised under AS 9, Revenue Recognition.

Illustration 8: A Court Case

After a wedding in 2004-05, ten people died, possibly as a result of food poisoning from products sold by the enterprise. Legal proceedings are started seeking damages from the enterprise but it disputes liability. Up to the date of approval of the financial statements for the year 31 March 2005, the enterprise's lawyers advise that it is probable that the enterprise will not be found liable. However, when the enterprise prepares the financial statements for the year 31 March 2006, its lawyers advise that, owing to developments in the case, it is probable that the enterprise will be found liable.

(a) At 31 March 2005

Present obligation as a result of a past obligating event -On the basis of the evidence available when the financial statements were approved, there is no present obligation as a result of past events.

Conclusion - No provision is recognised (see definition of 'present obligation' and paragraph 15). The matter is disclosed as a contingent liability unless the probability of any outflow is regarded as remote (paragraph 68).

(b) At 31 March 2006

Present obligation as a result of a past obligating event -On the basis of the evidence available, there is a present obligation.

An outflow of resources embodying economic benefits in settlement - Probable.

Conclusion - A provision is recognised for the best estimate of the amount to settle the obligation (paragraphs 14-15).

Illustration 9A: Refurbishment Costs -No Legislative Requirement

A furnace has a lining that needs to be replaced every five years for technical reasons. At the balance sheet date, the lining has been in use for three years.

Present obligation as a result of a past obligating event -There is no present obligation.

Conclusion - No provision is recognised (see paragraphs 14 and 16-18).

The cost of replacing the lining is not recognised because, at the balance sheet date, no obligation to replace the lining exists independently of the company's future actions - even the intention to incur the expenditure depends on the company deciding to continue operating the furnace or to replace the lining.

Illustration 9B: Refurbishment Costs -Legislative Requirement

An airline is required by law to overhaul its aircraft once every three years.

Present obligation as a result of a past obligating event -There is no present obligation.

Conclusion - No provision is recognised (see paragraphs 14 and 16-18).

The costs of overhauling aircraft are not recognised as a provision for the same reasons as the cost of replacing the lining is not recognised as a provision in illustration 9A. Even a legal requirement to overhaul does not make the costs of overhaul a liability, because no obligation exists to overhaul the aircraft independently of the enterprise's future actions - the enterprise could avoid the future expenditure by its future actions, for example by selling the aircraft.

¹Hkkx Πμ|k.M 3(i)°

Hkkjr dk jkt=k % v|k/kj.k

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Illustration 10: An onerous contract

An enterprise operates profitably from a factory that it has leased under an operating lease. During December 2005 the enterprise relocates its operations to a new factory. The lease on the old factory continues for the next four years, it cannot be cancelled and the factory cannot be re-let to another user.

Present obligation as a result of a past obligating event -The obligating event occurs when the lease contract becomes binding on the enterprise, which gives rise to a legal obligation.

An outflow of resources embodying economic benefits in settlement - When the lease becomes onerous, an outflow of resources embodying economic benefits is probable. (Until the lease becomes onerous, the enterprise accounts for the lease under AS 19, Leases).

Conclusion -A provision is recognised for the best estimate of the unavoidable lease payments.

Illustration D**Illustration: Disclosures**

This illustration does not form part of the Accounting Standard. Its purpose is to illustrate the application of the Accounting Standard to assist in clarifying its meaning. An illustration of the disclosures required by paragraph 67 is provided below.

Illustration 1 Warranties

A manufacturer gives warranties at the time of sale to purchasers of its three product lines. Under the terms of the warranty, the manufacturer undertakes to repair or replace items that fail to perform satisfactorily for two years from the date of sale. At the balance sheet date, a provision of Rs. 60,000 has been recognised. The following information is disclosed:

A provision of Rs. 60,000 has been recognised for expected warranty claims on products sold during the last three financial years. It is expected that the majority of this expenditure will be incurred in the next financial year, and all will be incurred within two years of the balance sheet date.

An illustration is given below of the disclosures required by paragraph 72 where some of the information required is not given because it can be expected to prejudice seriously the position of the enterprise.

Illustration 2 Disclosure Exemption

An enterprise is involved in a dispute with a competitor, who is alleging that the enterprise has infringed patents and is seeking damages of Rs. 1000 lakhs. The enterprise recognises a provision for its best estimate of the obligation, but discloses none of the information required by paragraphs 66 and 67 of the Standard. The following information is disclosed:

Litigation is in process against the company relating to a dispute with a competitor who alleges that the company has infringed patents and is seeking damages of Rs. 1000 lakhs. The information usually required by AS 29, Provisions, Contingent Liabilities and Contingent Assets is not disclosed on the grounds that it can be expected to prejudice the interests of the company. The directors are of the opinion that the claim can be successfully resisted by the company.

[F.No. 17/151/2013-

CL-V]

AMARDEEP SINGH BHATIA, Jt.
Secy.

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