

„ní³/4ā ‡āSñ āāĒā† ½āīĒā ‡āSā'a||āāē ^aīāāĀā ,ā'a||āāfĀ ŌāfĀ ĒāñĒāāā‡āS||ā
||āāēāī||ā³/4āāñ ‡āSñ ,ā||āīŌāĀŸā ½āñā Ōāā^aāāāfā||ā āāīā||āāē³/4ā āāīāīāĀŸā ;āā ||āō³/4āāĀ
‡āSĀñāŌāāēy (•āā'a||ā†āS ŌāōĀ cSa†āS†āSāĀāē āāīā||āāē³/4ā ‡āSā'a||āāē āā||ā³/4ā½ā 4 ‡āSñ
„,īā āā||ā³/4ā½ā (1) ‡āSñ Ēāāī (iv) ‡āSñ ,āfāāē||ā ,āā'āāē Ōō)

(v) Eäa; (i) Ôân (iv) ½ãñò ää†äŠÔääë °ää|ä †äŠñ Ôân|ân Ôit ¼ääë ,ä¶äiÔäiäaPa|ä Ì¾ä|äÔääää¾ä†äŠ cSa†äŠSāñ (,ääÄ,ää°ääë †äŠñ ,äÊää|äa) †äŠñ ää¶ä¾äã°ääë, Ôä½ä¶äiÔääØääë, Ôää¾ääi†ä|ä ,ä¾ä¾½ä¾ä ÔäÔä¾ä†äŠ †äŠä½ää¶ä¾äãñä †äŠñ |äiÊa¶äa½ä†äŠ °Ôäa|āñ•āñä ÔäääÔ|ä ÊāñEāaä†äŠ¶ä ,ä|āāāfā 1 ,ä½äÊöÊä, 2018 Ôāñ 31 ½ääPaÄ, 2018 ¾ää ,Ôä†äŠñ °āā †äŠäë ,ä|āāāfā †äŠñ ääÊä† ¼ääÄ|ääë¾ä ÊāñEāaä†äŠ¶ä ½ää¶ä†äŠ †äŠñ .ääfääÄ ½ä ää|ä|ääë¾ä ää|ä|äÄ¶ä |äö¾ääÄ †äŠÄ¶ä ,ää|ä|ä¾ä†äŠ Ööý

(II) „,1ã ää¶[ã³/4ã¹/2ã 2 1/2ãñã `` „,1ã ää¶[ã³/4ã¹/2ã (1)`` Íã^{oa}ãñã, ‡ãŠãñÓŸ‡ãŠãñã,ããõÀ,ãã‡ãŠãñã ‡ãŠñ Ô©ãã¶[ã¹ã,•ãÕãã ¼ããè 1ãñ,ãã|ãñ Õõã `` „,1ãää¶[ã³/4ã¹/2ã (1) ‡ãŠñ ÇEã; (i) , (ii) ,ããõÀ (iii)`` Íã^{oa}, ‡ãŠãñÓŸ‡ãŠ ããõÀ,ãã‡ãŠ ÀÇãñ •ã†ãØãñ;

(III) „,¹ã ää¶ã³/ã¹/₂ã 2 ‡ãŠñ °ääª ää¶ã¹/₂¶äääÊäääÊã|ã „,¹ã ää¶ã³/₄ã¹/₂ã ,ää|ã:Ô©ääää¹|ã|ã ää‡ãŠ³/₄ää
•ää‡Øää, ,ã©ääÃ|ää:—

[illegible]

ããÊã† ãã¶ã½¶ãããÊãããÇããã ããÔã®ããã ÊããØããã ãã‡ãŠ‡•ãã†ãØãã,ã©ããÃãã:—

(†āš) āā||ā|āĒā Ōāā'āāā||ā³/₄āāā †āšā 'āāā†āšĒā||ā ||āāĀāēĒā 31 ¹/₂āāPāĀ, 2016 †āšĒ
,ā||āiŌāāĀ ŌāōĀ-cSaāā†āšāŌā āā|ā||āāē³/₄ā †āšā'āāā||ā³/₄āāā †āšĒ ††āšĒā āā|ā||āāē³/₄ā
āā|ā|āĀā†āšĒ ,ā||āiŌāāĀ ³/₄āā „Ōā ||āāĀāēĒā †āšĒ 'āā†āšāē ĒāāĒāāā†āš||ā
,ā|āāāā†āšĒ āāĒā† 'āŌĒāā ĒāāĒāā 'āĀāēāāāā|ā āā|ā||āāē³/₄ā āā|ā|āĀā†āšĒ ,ā||āiŌāāĀ
āā†āš³/₄āā •āā†Ōāā;

(Cē) OāŌ cSaāā†āSāOā āāīā||āāē³⁄₄ā †āŠā¹āāā||ā³⁄₄āāā •āāñ 31 ½āāPāĀ, 2016 †āŠāñ ,āāō||āīā ½āñā ¶āÖāēā Ōō ³⁄₄āā 31 ½āāPāĀ , 2016 †āŠñ āāª ªāÖāāē °āāÀ ,āā¶āñ īāāĒāāē ††āŠ īāāĀ¹²āā¶ā ŌāŌ- cSa†āŠ†āŠāĀāē āāīā||āāē³⁄₄ā †āŠā¹ā¶āāē †āŠñ āāĒā† †āŠāē āā¶āīāĒā Ōāā¹āāā||ā³⁄₄āāāñ †āŠāē Ōā¥ā¶āā fŌā†āŠāē ,āīāŌāāē½āā |ā†āŠ ªāŌiaPā¶āñ †āŠ ñŌāā°āāfā ½āñā „Ōā |āāĀāēCē †āŠñ āāª †āŠñ ªāE©ā¹⁄₂ ĒāñCēā ªāĀāēāāāīā ††āŠĒā āāīā||āāē³⁄₄ā āāīāīāĀ¥ā †āŠñ ,āāfāāĀ ªāĀ †āŠāē •āā†Ōāāēý

Ô'ãÓ'ãè‡ãŠÅ¥ã:- ‚'ãĈãâ‡ (Ĉã) ‡ãŠñ ‚‚-ñÍ¼ããñã ‡ãŠñ ããĖã‡ ‚‚'ããã¶ã³⁄⁴ã¹⁄²ã (1) ‡ãŠñ Ĉãâ‡ (iv)
 ‡ãŠñ ‚‚'ãĈãâ‡ (Ĉã) ½ãñã 'ãè ØãƒÃ ãã¶ãããÃÓ ‚‚ããĖããè¹⁄²ã ‡ãŠñ ‡ãŠ ĖãñĈããã‡ãŠ¶ã ĩãÓãÃ
 ‡ãŠñ ‚‚ãã¶ã |ã‡ãŠ 'ãĖĖããè 'ããÃ 'ãĭÃã ‡ãŠÃ¶ãñ ĩããĖããè ØãðÃ cSaãã‡ãŠðã ããĭã||ããè³⁄⁴ã
 ‡ãŠã¹ããã¶ã;ka |ã|‡ãŠãĖã ‚ãØãĖãñ ĖãñĈããã‡ãŠ¶ã ĩãÓãÃ Ôãñ ‚‚'ããã¶ã³⁄⁴ã¹⁄²ã (1) ‡ãŠñ Ĉãâ‡ (iv)
 ‡ãŠñ ‚‚'ãĈãâ‡ (Ĉã) ½ãñã ‚‚ãĖĖãããĈã¶ã |ãÃãè‡ãŠñ Ôãñ ¼ããÃ|ããè³⁄⁴ã ĖãñĈããã‡ãŠ¶ã ½ãã¶ã‡ãŠ
 (ƒã‡††Ôã) ĖããØãĭ ‡ãŠÃñãØããè ý

$${}^1\text{Hkkx} \Pi\mu[\text{k.M } 3_{(i)}^0$$

Hkkjr dk jkti=k % vlk/kj.k

3

„1ªªIaã - (i) 31 ½ªªPaã, 2019 ‡ãSãñ 1ªÔÊããë ºããÀ ,ãIãÔããë½ãã 1ªIããë ‡ãSã¶ãñ IããÊããë
 ØãõÀ cSaãã‡ãSãØã ããIã||ããë¾ã ‡ãSã1ããã¶ã¾ããã ããIã||ããë¾ã IãÓãÃ 2019-20 Ôãñ ¼ãããIããë¾ã
 ÊãñCããã‡ãS¶ã ½ãã¶ã‡ãS ÊããØãñ ‡ãSÃãñØããëý

[illegible]

(IV) $\frac{1}{4} \leq x \leq \frac{1}{2}$, —

(†āš) `1, ā'āōÆÊã, 2016 ‡āŠāñ 'ā/ĒāĀā'¼ā ÊāñĒāā, ā'īāāāĒā ‡āŠñ āāĒā† ¼āāĀ'āāē¾¼ā ÊāñĒāāā†āŠ¶ā ½āā¶ā†āŠ (fā††Ōā) 'Īā<sup>oa</sup>ānā, āā‡āŠāñā, āāōĀ, āāāĀ ‡āŠñ °āā'¾¾¼ā 1, ā'āōÆÊã 2018, āōŌāā ¼āāē ½āā½āĒĒāā Ōāñ` 'Īā^{oa} ĀĒāñ •āā†āŌāñ;

*^añŒññâ ¹ããÄÀãäÍãÓ› 1

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[illegible]

14. ,āḥāiḥpœñ^a Üā34-Üā35 ¼āāÀḥāē¾ā ÊāñĒāā ½āāḥāḥāš 115, ØāĒāÖḥāšāñā ḥāšñ ŌāāĊā ,āḥāi°āāḥā Ōāñ Àā•āŌīā ¹āÀ pāpāāĀ ḥāšĀḥāñ Ööý pāāiāāḥāš ¼āāÀḥāē¾ā ÊāñĒāā ½āāḥāḥāš 115, ā¼āāē ¹āĒ¼āāīāāē ḥāÖāēā Öō, fŌāāāĒā† fŌā ½āāḥāḥāš ½āñā fḥā ,āḥāiḥpœñ^aāñā ḥāšñ Ōāāā½½āāĒāḥā ḥāÖāēā āāḥāš¾āā Øā¾āā Ööý ḥāĊāāāā¹ā ,āāfĀ ḥāš ,āāÀ ḥāŌā 1 ḥāšāē, āḥāiḥpœñ^a ŌāāĒ¾āā, āāñā ḥāšñ ŌāāĊā ḥāĒš½ā°ā¹āā °āḥāā† ÀĒāḥāñ ḥāšñ āāĒā† ¼āāÀḥāē¾ā ÊāñĒāā ½āāḥāḥāš 101 ḥāšāē ,āḥāiḥpœñ^a ŌāāĒ¾āā, āāñā ḥāšñ •āāĒāē ÀĒāā Øā¾āā Ööý"

6.½âìĲ³⁄₄ă ää¶ā³⁄₄ă½ăăñă ½ăñ, ``,,¹ă°ăăfă`` ½ăăñ, ``Ĳă. ¼ăăÄ|ăăē³⁄₄ă ÊănĲăă ½ăă¶ăăš (ƒ¶î † †Ôă)`` ÍăăēÓăĂ ‡ăŠñ ,ăă|ăŌăĂ|ă, ``¼ăăÄ|ăăē³⁄₄ă ÊănĲăă ½ăă¶ăăš (ƒ¶î † †Ôă) 103`` ½ăăñă ,ă¶ăîPœñă 56 ‡ăŠñ Ô©ăă¶ă ¹ăÄ äă¶ă½¶ăăăÊăăăĲăă, ,ă¶ăîPœñă ‡ăŠăñ ¹ă/Ĳăă|ăÔ©ăăăăă|ăă äăăšăš³⁄₄ăă •ăă†Ōăă, ¶ăă½ă|ăă:-

"56 ¹ā/EāÀāā¹/₄ā‡āŠ ½āā¶³/₄ā|āā ‡āŠñ ,¹āÀāā|ā ,āāōÀ •ā°ā |ā‡āŠ ºāā³/₄ā|ā ‡āŠā
āā¶ā¹ā·ā¶ā ¶āÖāèà Öāñ •āā|āā ¾₄āā lāÖ Àªª ¾₄āā Ôā¹/₂āā¹|ā ¶āÖāèà Öāñ •āā|āā,
 ,āāāfāØā/EÖYa‡āŠšāāÅ ‡‡āŠ Ì³/₄āālāÔāāā³/₄ā‡āŠ Ôāā³/₄āāñ·ā¶ā ½āō ½āā¶³/₄ā
āā‡āŠāāÔ¹/₂ā‡āŠ ºāāā³/₄ā|ā ‡āŠā ¹/₂āā¹ā āā¶ā¹/₂¶āāāĒāāāĒĒā|ā ½āō ·āāñ Àāāālā ,āāāfā‡āŠ Öō
„Ôā ¹āÀ ‡āŠÅñØāā :

(†āŠ) İāÖ Àāāāİā •āāñ āā†āŠ ¼āāÄ|āāē³¼ā ÊāñĈāā ½āā¶ā†āŠ 37 †āñŠ
 ,ā¶āİÔāāÀ ½āā¶¼ā Öāñ|āāē Öō; ,āāōÀ

(Eā) 1āÆāÀā¼ā ½āō ½āā¶¼ā ÀāāāĪā ½āō Ôāñ, ¾āāā^a, 1ā¾āì†ā¼ā Ôāñ,
¼āāÀ|āāē¾ā ÊāñEāā ½āā¶¼āŠ 18, Àā·āÔĪā †āñŠ, ā¶āìÔāāÀ ½āā¶¼ā ÔāāāāPā|ā
1āāāĪāāñfā¶ā ÀāāāĪā †āŠāñ Üā>ā†āŠÀ ĪāñÓā ÀāāāĪā ý
¾āÖ, ā1āñāā ¼āāÀ|āāē¾ā ÊāñEāā ½āā¶¼āŠ 109 †āñŠ, ā¶āìÔāāÀ ÊāñEāā
āā†āŠ¾āā ·ā¶āñ ĪāÊāñ, ā¶āì°āāfāāō 1āĀ ÊāāÔāì ¶āÖāē Öāñ|āāē Öōý"

7. ½âiE³4ã äã¶ã³4ã¹2ããñ ½2ãñ, ``¹ã°ããfã` ½2ãñ, ``Eã. ¼4ãÄ¹ãæ³4ã ÊãñEãã ½2ã¶ã¹ãS (f¶i; † †Ôã)`` ÍãæÓãÃ †ãSñ, äã¹ãØãÃ¹ã, ``¼4ãÄ¹ãæ³4ã ÊãñEãã ½2ã¶ã¹ãS (f¶i; † †Ôã)104`` ½2ãñ:—

(i),ã¶äìþœñª 4 ½²ãñ² ½²ª (‡šŠ) ‡šŠñ äâÊ±† äâ¶½²¶ääâÊääâÆä¶ ½²ª ‡šŠñ
¹âÆää¶âÔ©ääää¹ä¶ äâ‡šŠ³⁄ää •ää†Øää, ¶ää½²ä¶á:—

$${}^1\text{Hk}kx \text{ II} \mu [k.M \text{ } 3_{(i)}^0$$

Hkkjr dk jkti=k % vlk/kj.k

5

"(†āš) ††āš āā||ā½āāA|āā, |āēĒāĀ ,ā©ā|āā Ąā|āĀ Ĩ½āā'āāĀāē 'āĀā 'āĒ|½āāā :!ā Ōāñ,
 '†|āā ¼āāĀ|āāē³¼Ē ĒāñĄāā ½āā||††āš 37, 'āĒā|āĒāā||ā, āā†āšSāāŌ½ā†āš
 āāā³¼ā|Īā †|āā, āā†āšSāāŌ½ā†āš, āāāāŌ|ā³¼āāā)ý"

(ii), $\tilde{a}\|\tilde{a}i\|oeñ^a \; 4 \; {}_{1/2}\tilde{a}\hat{n}\hat{a} \; {}_{1/2}\tilde{a}^{\hat{a}} \; (\textcircled{\tilde{a}}) \; \ddagger\check{S}\breve{n} \; \check{a}\check{E}\check{a}\dagger \; \check{a}\check{a}\|\tilde{a}\|^{}_{1/2}\|\check{a}\check{a}\check{E}\check{a}\check{a}\check{e}\check{a}\|^{}_{1/2}\tilde{a} \; \ddagger\check{S}\check{a}\check{n}$
 $\check{a}/E\check{a}\check{a}\check{i}\hat{o}\textcircled{\tilde{a}}\check{a}\check{a}\check{a}\check{a}'\check{a}'\check{a} \; \check{a}\check{a}\ddagger\check{S}^3/\check{a}\check{a} \; \bullet\check{a}\check{a}\dagger O\check{a}\check{a}, \|\check{a}\check{a}\|^{}_{1/2}\check{a}: \acute{a}:$

"(Oā), ā¶āi°āāfāā|½ā†āŠ, āāāfā†āŠāÀ, ā©āīāā, ā¶āi°āāfāā|½ā†āŠ °āāf³ā|āā†ā •āāñ
††āŠ OāōÀ-āāīāšāāē³⁄₄ ½ā†āŠñ ¼āāīāāē, ¼āāāñOā, ā©āīāā, ¼ā³⁄₄āāñOā †āŠñ
, āāāfā†āŠāÀ (, °āōÀŸā †āñŠ āāĒā† †āīŠœ ĒāāfOāòOā īāīĒ†āŠ, Àū³⁄₄āāāĒ³⁄₄āāā,
, āā†āŠāāō½ā†āŠ ¼āāā ¼āīOā|āā¶ā |ā©āā fOāāē ¼āĒ†āŠāÀ †āŠāē, ā¶³⁄₄ā ½ā°) |ā©āā
fOāāē |āĀō ††āŠ āāīāšā ¼āāñ ½āò ¼āāāfāāāāē †āŠāē Ōāāā, āāāō|ā, āīāāāīāō
½āīĒ³⁄₄ā ŌāāĀāāē ¼āā, āā†āŠāāō½ā†āŠ Ōōý (°ñĒāò ¼āāĀ|āāē³⁄₄ā ĒāñĒāā ½āā¶ā†āŠ
17, ¼āāñ, ¼āāĀ|āāē³⁄₄ā ĒāñĒāā ½āā¶ā†āŠ 18, Āā•āōīā †īāā ¼āāĀ|āāē³⁄₄ā ĒāñĒāā
½āā¶ā†āŠ 38, ā½āīāīĀ, āāāāō|ā³⁄₄āāā)ý"

"26†aŠ ¾āāā^a 'āĒāā|āŎŎYā||ā ††aŠ ,āāāāŎ|ā (,āĈā|āā āā||ā'ā>ā||ā Ōā½āīŎ) †aŠān ŌāāēĒān āā'a†āĒŠāē †aŠn āāĒā† ĒāāāāĀ|ā Ōān||ān Ōān Ō|āāāā½ā¾āāānā ½āānā āā|ā|āĀŎā †aŠn āāĒā† ĒāāāāĀ|ā Ōān||ān |a†aŠ ,āĈā|āā ŌāāēĒān Ō|āāāā½ā¾āāānā ½āānā āā|ā|āĀŎā †aŠn āāĒā† ĒāāāāĀ|ā Ōān||ān Ōān, āā'a†āĒŠāē †aŠn āāĒā† ĒāāāāĀ|ā Ōān||ān |a†aŠ 'āi||āĀ|āŌāāēĀ†aŠŏ|ā †aŠĀ|āā Ōŏ, |āān „Ōā†aŠn |āŌāāēĀ†aŠĀŎā ½āānā 'āāāĀ|ā|āĀ||ā †aŠān āā||ā'ā>ā||ā †aŠāē ½āīĒā ¾āāān•ā||āā †aŠān •āāĀāē ĀĈā||āā Ōā½āāāā •āā†Ōāāý 'āĒāā|āŎŎYā||ā:

(†āš) fÔā 'āāāĀlā|āĀ|ā †āšā ÊānĒāā †āšĀ|ān †āšn āāĒā†, ā|āi|Pœñª 27-29
 ½ānā āā† Ōā† āā'Īāā āā|ānĀĪā †āšā 'āāĒā|ā |āŌāēā †āšĀnŌāāy
 'āĒāā|āŌŸā|ā fÔā 'āāā|āāē¼ā ÊānĒāā ½āā|ā†āš ½ānā ĪāŌāāēĀ†āšĀ¥ā,
 'āĒŌ|āiāā|ā†āšĀ¥ā |ā©āā ½āā'ā|ā †āšāē, ā'ānāāā, āānā †āšān ÊāāŌāi
 †āšĀnŌāā •āān āā|ā'ā>ā|ā †āšāē |āfĀ āāĪāāāĒā †āšn āāĒā† ÊāāŌāi Ōōy
 (Ēā), ā|āi|Pœñª 15 (¼āāāā āā°ā†āĒĒāē †āšn āāĒā† ĒāāāāĀ|ā †āšn : 'ā ½ānā
 'āi|āĪāĀŌāāēĀ†āšŌ|ā Ōō), ā©āĪāā 15†āš (¼āāāā ŌĪāāāā½ā¾āāān ½ānā
 āāĪā|āĒā †āšn āāĒā† ĒāāāāĀ|ā †āšn : 'ā ½ānā 'āi|āĪāŌāāēĀ†āšŌ|ā Ōō)
 †āšāē, ā'ānāāā, āānā †āšn, ā|āi|āāĒā|ā 'āĀ ŌāōĀ-ĒāāĒāi, āāāāŌ|ā (¼āā
 āā|ā'ā>ā|ā Ōā½āiŌ) †āšā ½āā'ā

[PART II—SEC. 3(i)]

‡āŠÀñŒāā |ā©āā ,ā¶āiPceñªāñā 20-25 ½āñā ‡āŠāē ŒāfÃ ,ā¹āñāāā,āāñā ‡āŠñ
,ā¶āi¹āāĒā¶ā ´āĀ ŒāōÀ-PāāĒāi ,āāāāŌ|ā (¾āā ā¶ā¹ā¹ā,ā¶ā Ōā½āiŌ) ‡āŠāē
āāª‡ā/ĒŠāē ĒāāŒā|āñā/āā|ā|āĀŸā ĒāāŒā|āñā ‡āŠāñ Ūāª‡āŠĀ „āāPā|ā
½āiĒ¾ā ½āñā Ōi fÃ āā‡āŠŌāāē ‡āŠ,āō|āāē (‡āŠ½āāē) ¾āā lāōāā® ‡āŠāñ
½āā¶¾ā|āā āñŒāāŸ

(Ōā) ,āḥāiPœñª 8 |ā©āā 12‡āŠ ‡āŠñ ,āḥāiŌāÀÅª ½āāñ İāŌāāēĀ‡āŠĀª ‡āŠāē āāḥāā©ā ½āñā 'āāāÀİāİāĀḥā ḤāÖāēā ‡āŠĀñŌāāy ¾āāā ,āḥāiPœñª 9 ½āñā "āē ŌāfĀ İāİāñĀ 'āİÀāē Ōāñ •āāḥāē Ōōā |āāñ ¾āÖ āāª‡āÆŠāē 'āİÀāē Ōāñḥāñ ¾āā Ōİāāā½ā¾āāñā ½āñā āāİāİāÅª ‡āŠĀḥāñ ‡āŠñ āāĒā† ,ā'āñāāāḥā ,āİāāāfā ‡āŠñ āāİāŌİāā ‡āŠāñ "āāāāfāİā ḤāÖāēā ‡āŠĀñŌāāy"

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(iv) ,ā[ā]iPoeñ^a 28 ‡āSñ āāÊā† āā[ā^{1/2}]āāāÊāāāEā[ā] ,ā[ā]iPoeñ^a‡āSñ¹āEāā[āÔ©āāāā'ā[ā]

"29 cÍaÍaÄñ †‡aŠ ¹aEaaÍaÖYaqÍa aaª‡aEŠaè ‡añŠ aaEa† fāāāāAÍa ‡añŠ :¹a ½āñā lāOāāēÄ‡aŠDÍa †‡aŠ aa¶Ía¹a¶Ía Ôā½āiÖ Ôāñ †‡aŠ ,āāāāÔÍa ,ā©āÍāā āāā³⁄⁴aÍÍa ‡aŠāñ ÖªāÍā Öö, Íāāñ āā¶Ía¹a¶Ía Ôā½āiÖ ‡aŠaè ÍāñÓā ,āāāāÔÍa Ía©āā āāā³⁄⁴aÍÍa, āā•aÔāñ āñPāā •ā¶Íā Öö, †‡aŠ Ôā½āiÖ ‡añŠ :¹a ½āñā ½āā¹a •āāAē ÀÖñØāā cÍaÍaÄñ Ôā½āiÖ ,¶ÍaÍPceñª 7-9 ‡añŠ ½ā¶Íaª; ‡aŠāñ ¹aÍÀā ‡aŠÀÍā Ööy ¾āāāª †‡aŠ ¹aEaaÍaÖYaqÍa ÔÍāāā½½ā³⁄⁴āāñ ½āñā āāÍaÍaÄYā ‡aŠñ āaEa† fāāāāAÍa ‡aŠñ Á¹a ½āñā lāOāāēÄ‡aŠDÍa āā¶Ía¹a¶Ía Ôā½āiÖ Ôāñ †‡aŠ ,āāāāÔÍa ¾āā āāā³⁄⁴aÍÍa ‡aŠāñ Öª āñÍā Öö Íāāñ āā¶Ía¹a¶Ía Ôā½āiÖ ‡aŠaè āāÍaÍāāAÍa ‡aŠaè •ā¶Íāñ lāāEāāē ÍāñÓā ,āāāāÔÍa³⁄⁴āāñ †Íāā āāā³⁄⁴aÍāāñ ‡aŠāñ ‡aŠñÍāEā Ôā½āiÖ ‡aŠñ :¹a ½āñā ½āā¹āā •ā¶Íāā •āāAē ÀÖñØāā cÍaÍaÄñ lāÖ Ôā½āiÖ ,¶ÍaÍPceñª 12‡aŠ ½āñā āā† Øa† ½ā¶Íaª; ‡aŠāñ ¹aÍÀā ‡aŠÀÍā Ööy ,¶Í³⁄⁴a©āā, Ôā½āiÖ ‡aŠaè ÍāñÓā ØāÖÀ PāāEāñ ,āāāāÔÍa³⁄⁴āāā, •āñ Í³⁄⁴āāā‡aÍaØāÍa ÄŠ¹a Ôāñ āāª‡aEŠaè ‡añŠ āaEa† fāāāāAÍa ,āāāāÔÍa ‡añŠ :¹a ½āñā ,ā©āÍāā ÔÍāāāā½½ā³⁄⁴āāñ ½āñā āāÍaÍaÄYā ‡aŠñ āaEa† fāāāāAÍa ‡aŠñ :¹a ½āñā lāOāāēÄ‡aŠDÍa ½ā¶Íaª; ‡aŠāñ

1'āiĀā †āšĀ|āāē Ōō „Ōā āā|āāā©ā 1'āĀ Ī³āāā†ā|āŌā|ā :1'ā Ōān „Ōā†āšĀē
 ,āŌāĒŸāāē|ā (†āšŌāāĀĀŌā) ĀāāāĪā |ā©āā āā°ā†āĒŠāē †āšĀē ĒāāŌā|ā (3/4āā
 āāĪā|āĀŸā †āšĀ|ān †āšĀē ĒāāŌā|ā) †āšĀn Ūāā†āšĀ „āāpā|ā 1/2āīĒ³4ā, f|ā
 °ān|āāō 1/2āō •āān †āš1/2ā Ōō „Ōā 1'āĀ 1/2āā'āā •āā³4ānŌāā ý †āšĀnfĀ 1/4āāē ŌāōĀ
 pāāĒāī ,āāāāŌ|ā, •āān fcfcfcf†āĒŠāē †āšĀn āāĒā† fāāāāĀ|ā †āšĀn :1'ā 1/2ānā
 1/2āā|ā°ā; †āšĀn 1'āiĀā |āŌāēā †āšĀ|āāē |āān ĪāŌ ,ā|āiPceñ° 26 †āšĀn ,ā|āiŌāāĀ
 āā°ā†āĒŠāē †āšĀn āāĒā† fāāāāĀ|ā †āšĀn :1'ā 1/2ānā ĪāŌāāēĀ†āšŌ|ā Ōān|āāē °āā°
 Ōān •āā†ŌāāēýŌāōĀ pāāĒāī ,āāāāŌ|ā •āān āāĪā|āĀŸā †āšĀn āāĒā† fāāāāĀ|ā †āšĀn
 :1'ā 1/2ānā 1/2āā|ā°ā; †āšĀn 1'āiĀā |āŌāēā †āšĀ|āāē Ōō |āān ĪāŌ ,ā|āiPceñ° 26 †āšĀn
 ,ā|āiŌāāĀ āāĪā|āĀŸā †āšĀn āāĒā† fāāāāĀ|ā †āšĀn :1'ā 1/2ānā ĪāŌāāēĀ†āšŌ|ā
 Ōān|āāē °āā° Ōān •āā³4ānŌāāēý"

9. ½âiĈE³/4ã äâ¶ã³/4ã½ãñâ ½ãñ, ``¹ã°ãâfã`` ½ãñ, ``ĈEã. ¼ããÀ|ãæ³/4ã ÊãñĈEã ½ã¶ã¶ãŠ (f¶|; † †Ôã)`` ÍãæÓãÃ †ãŠñ, ãã|ãØã|ã, ``¼ããÀ|ãæ³/4ã ÊãñĈEã ½ã¶ã¶ãŠ (f¶|; † †Ôã) 107`` ½ãñ;—

(i) ,ã¶ã¶iPœñª 5‡ãŠ ‡ãŠñ äãÊã† äã¶ã½¶ãããÊãããÊã¶ã ,ã¶ã¶iPœñª ‡ãŠãñ
¹ãÊãã¹ãÔœããã¹ã¶ã äã‡ãŠ³⁄⁄ãã •ãã†Ôãã, ¶ãã¹⁄ã¹ã:—

s³/4aaa³ OaōÀ paaEāi ,aaaaō|ā ††aŠ ¶|a†aŠ³ Ōaō•a¶ā f†aŠaŠfĀ †aŠa ¼aaaŌa Ōō, fŌa†aŠaē laŌāiEaaē ¾aaŋŌ¾ā
 Aaaaīā Ōaē ,aŌaEYaēaē|ā (†aŠoaaĀaŌa) Aaaaīā Ōō aa•aŌāŋ ¼aaaĀ|aaē¾ā EāŋEaa ½aa¶|a†aŠ 36 †aŋŠ ,a¶|aiŌaaĀ
 „Ōa ¶|a†aŠ³ Ōaō•a¶ā f†aŠaŠfĀ Ōāŋ „|a¶|ā aa†aŠŌaaē aaaa|aŌaEŌa|āaa Ōaaa¶|ā †aŋŠ ,aa|aa•¶|ā †aŋŠ 'aīpaa|āā
 ½aa¶|a|āā "aē Ōa¾āaaē Ōōý

6.a^aa^a |a^atāS ,aaaaŌ'a , †āS Ōa½aaašA , Ōaa¼aa^a |aCaa „,aŌ†āSā ,aCālāa ,a½ai|aĀ ,aaaaŌ'a ¶āŌaaē Ōō aa•aŌan
¼aaA|aaē¾a ĒanEaa ½aa¶ā†āS 16 ,aCālāa ¼aaA|aaē¾a ĒanEaa ½aa¶ā†āS 38 †ānS ,a¶aiŌaA¥a ½ao aa°a†āÆSae
‡ānS aaĒa† faaaaA|a †ānS :'a ½ao IaŌaaēĀ†āSŏ'a Ōan 'ai|aA 'ai¶a: ½aiÊ¾aaaa†āS|a aa†āS¾aa Ōa¾aa Ōō ,Ōa
½aa½āĒān ½ao , Ōa½aa¾aan•a¶ā †āSan 'ai¶a: ½aiÊ¾aaaa†āS¶ā †āSae Iaōaa® ,aCālāa †āS½aaē †ānS :'a ½ao
½aa¶āā •aa¾ānŌaa ý

$${}^1\text{Hk}kx \parallel \mu[k.M \ 3(i)^0$$

Hkkjr dk jkti=k % vlk/kj.k

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"5†āŠ ,ā¶āiPœñª 35†āŠ - 35◻ ½āō ˆāÉ¥ā •āāñāāCēā¹½ā †āŠāē ˆāE†āŠ,¶ā ,ā¹āñāāā†ā ,¶ā
 Āā•āŌlā, ¾āŌ āālāāā¶āāāĀŌ> †āŠĀ¶ā Ōō āā†āŠ ,¶ā†āŠā ĒāñCēā
 āāāā¶āŌā/EŌ¶āā †āŠñ Ēāā¹⁄₄āāñā ¾āā Ōāā¶ā³⁄₄āāō †āŠāē ½āā¶³⁄₄ā¶ā †āñŠ
 ˆāE³⁄₄āāñ•ā¶ā †āñŠ āāĒā† ¼āāĀ¶āē³⁄₄ā ĒāñCēā ½āā¶ā†āŠ 109 †āŠā ,ā¶āiŌāĀ¥ā
 āā†āŠ³⁄₄āā •āā¶ā Ōōý f¶ā ,ā¶āiPœñªō ½āō āālāšāē³⁄₄ā ,āāāŌ¶ā³⁄₄āāñā ¾āā
 āālāšāē³⁄₄ā āāĒāCēāāāō †āñŠ ˆāEāā¶ā †āŠāñfĀ Ōāā¹⁄₄āĀ f¶ā ,āāāfā†āŠāĀāō
 ½āō ¶ā°ā ¶ā†āŠ Īāāāā¹⁄₂āĒā ĀŌōŌāñ •ā°ā ¶ā†āŠ ,ā¶³⁄₄ā©āā āālāāā¶āāāĀŌ> ¶āŌāē
 āā†āŠ³⁄₄āā Ōā³⁄₄āā Ōāñý"

[illegible]

"21 ¼ääÄ|ääë³⁄⁴ä ¼ääÄ|ääë³⁄⁴ä ÊänĒää ½ää¶|ä†äŠ 1, ääläšääë³⁄⁴ä ää|ä|äÄ¥ääö, ‡äŠä
½äÖ|lä|äi¥äÄ ÊänĒää-¶|äëää|ä³⁄⁴ääö ‡äŠä ¹äĒ†äŠ,¶|ä ‡äŠÄ|ää Öö ää•Öä½äñä
läÖ ääläšääë³⁄⁴ä ää|ä|äÄ¥ääñä ‡äŠän |äö³⁄⁴ääÄ ‡äŠÄ¶|än ½äö ¹äĒ³⁄⁴äi†ä|ä|ä ½ää¹ä
,ää£ääÄ (,ää£ääÄñä) ÖäääÖ|ä |ä©ää ,ä¶³⁄⁴ä ¹äĒ³⁄⁴äi†ä|ä|ä ÊänĒää
¶|äëää|ä³⁄⁴ääö ‡äŠän ¹äĒ†äŠ, ‡äŠÄ|ää Öö •ään ääläšääë³⁄⁴ä ää|ä|äÄ¥ääö ‡äŠän
Öä½äçä¶|än ‡änŠ ääÊä† ¹äĒÖäääÖä†äŠ Öän|ääë Ööý"

(iii) $\frac{1}{2} \frac{d}{dt} \int_{\mathbb{R}^n} |\nabla u|^2 dx = - \int_{\mathbb{R}^n} u \Delta u dx = 0$:-

(†āš) ,ā¶āiPœñª Cē 5 ½āñā ¹āEāÀāā½¼ā†āš ,ā¶āiPœñª ½āñā ,āāñ `` ,ā¶āiPœñª 21 ½āñā `` Ôāñ ¹āEāÀ½¼ā Ôāñ†āšÀ, ``Íāāā½āEā āā†āš¾₄āā •āā Ôā†āšÍāā Ôō: `` ¹āÀ Ôā½āā¹ā Ôāñ/āā Ôō, ``Ôāñ ÍāāēÔāĀ ÔāāāÔā ¹āEāā¹āÔ©āāāā¹ā āā†āš¾₄āā •āā†Øāā, ¶āā/āā:.

"Ce 5 ,ã¶aiPceñ^a 21 ½ão ããlã§ããe³/ã ããlãlãÀ¥ãão ‡ãŠãñ |ãõ³/ããÀ ‡ãŠÀ¶ãñ |ã©ãã
lãE³/ãil‡ãçlã ,ã¶³/ã ÊãñCeããOãlã ¶ããeããlã³/ããõ ½ão lãE³/ãil‡ãçlã ½ããlã ,ããfããÀ

(vii) ,āīāīPceñ^a 5.5.1 ‡āŠñ Ōāāāīā¹āÀ āāīā½īāāāāĒāāāĒāīā ,āīāīPceñ^a ‡āŠñ¹āĒāāīāŌāāāāīāīā āāīāŠ³4āā •āā†Ōāā, īāā½āīā:-

"5.5.1¹ āĒāāīāŌŸāīā āāīāāāē½ā ,āāāāŌīā¹āÀ, āā•āŌāñ ,āīāīPceñ^a 4.1.2³āā 4.1.2¹ ‡āŠ ‡āŠñ ,āīāīŌāāĀ¹āāāāā •āāīāā Ōō āĒīā½āāāāīāīā āĒĒā Ōāāāīā½āāñā ‡āŠñ āāĒā† Ōāāāīā āāĀ³4āā½āīā, āāāā Ōāñ āĒāĀ¹³4ā Āāāāīā, āĒĒā īāPāīāāāīā ,āāōĀ āāīāāāē½ā ŌāāĀāāē ,āīāīāāāīā ‡āŠñ, āā•āīā¹āÀ ,āīāīPceñ^a 2.1 (ce), 4.2.1 (Ōā)³āā 4.2.1 (Ūā) ‡āŠñ ,āīāīŌāāĀ āāāāīāŌāĒŌīāīā ,āāāāāā†ā ĒāāŌāī Ōāñāāē Ōōā, āāāīā½āīā āñŌāāī"

(viii) ,āīāīPceñ^a 5.5.15 ‡āŠñ Ōāāāīā¹āÀ āāīā½īāāāāĒāāāĒāīā ,āīāīPceñ^a ‡āŠñ¹āĒāāīāŌāāāāīāīā āāīāŠ³4āā •āā†Ōāā, īāā½āīā:-

"5.5.15¹ ,āīāīPceñ^a 5.5.3¹ āāā 5.5.5¹ ‡āŠñ āāīāāīā, ‡āŠ ‡āŠ āĒāāīāŌŸāīā āāīā½īāāāāĒāāāĒāīā ‡āŠñ āāĒā† Ōāāāīā āāĀ³4āā½āīā ‡āŠñ Ōāāīā ,āā•āāēīāīā āĒĒā Ōāāāīā½āāñā ‡āŠñ āāāāĀ Āāāāīā¹āÀ āāāāāñŌāā:

(‡āŠ) ĪāāāāāĀ Ōāñ āĒāĀ¹³4ā Āāāāīā½āāā³4āā īāīāŠ³4āā āīŌāĀāē āāīāāāē½āā ,āāāāŌīā¹āĒāīā ‡āŠĀīāñ ‡āŠñ āāĒā† ‡āŠñāīā ,āīāīāāāāīā½āīāŠ ,āāāāīāīāāā •āāñ āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 11 īāāā āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 18 ‡āŠñ ‡āŠā½āĀāñā ‡āŠñ ,āāīāŌāīā Ēāñīāñāīāāñā ‡āŠñ āāāĀāāā½āŌīāĀīā Ōōāī,

(Ēā) āāāñ āĀ āĒāĀ¹³4ā Āāāāīā½āāā •āāñ ,īā Ēāñīāāīāāñā ‡āŠñ āāāĀāāā½āŌīāĀīā Ōō •āāñ āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 17 ‡āŠñ ‡āŠā½āĀāāñā ‡āŠñ ,āīāŌāīā ,āāīāāē Ōō, āāāā¹ āĒāāīāŌŸāīā ,āā•āāēīāīā āĒĒāĀāāāīā āĒĒā Ōāāāīā½āāñā ‡āŠāē āāāāĀ Āāāāīā¹āÀ Ōāāāīā āāĀ³4āā½āīā ‡āŠñ āāāīāīāñ ‡āŠñ ,āīāīāāē ĒāñĒāā īāāēāāīā ‡āŠñ Āīā ½āāñā Pā³4āīā ‡āŠĀīāā Ōōīā Ōāā ĒāñĒāā īāāēāāīā āāāñ Ōāñ āĒāĀ¹³4ā Ōāāāē Āāāāīā½āāñā āĀ ĒāāŌāī ŌāñŌāāē āāīāīāīā īāŌ āāīāāāē½ā īāāā āāāĀPāāĒāīā āāāā āĒāĀ¹³4ā Āāāāīā½āāñā ‡āŠñ āāĒā† ,āĒāŌā-āĒāŌā ĒāāŌāī Ōāñ Ōāīāīāāē Ōōī"

(ix) āāāĀāāīāŌā¹ ‡āŠ ½āāñā,—

(‡āŠ) `` ,āīāīāāāāīā½āīāŠ ,āāāāŌīā½āāā `` ‡āŠāē āāāĀ¹4āāŌāā ‡āŠā Ēāāñā āāīāŠ³4āā •āā†Ōāāī

(Ēā) ,āāāīā½ā ,āīāīPceñ^a ‡āŠñ āāĒā† āāīā½īāāāāĒāāāĒāīā ,āīāīPceñ^a ‡āŠñ¹āĒāāīāŌāāāāīāīā āāīāŠ³4āā •āā†Ōāā, īāā½āīā:-

*āñĒāñā āāāĀāāīāŌā¹

¹Hkkx πμ[k.M 3(i)⁰

Hkkjr dk jkti=k % vlk/kj.k

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"āāīā½īāāāāĒāāāĒāīā īāāāīāĒāāē, āāñ āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 32 ‡āŠñ ,āīāīPceñ^a 11, āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 107 ‡āŠñ āāāĀāāīāŌā¹ '‡āŠ', āāāīāā āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 113 ‡āŠñ āāāĀāāīāŌā¹ '‡āŠ' ½āāñ āāāĀ¹4āāāāŌāīā ‡āŠāē Ōā³4āāē Ōō, fŌā ½āāīāīāŠ ½āāñ āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 32, āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 107, āāōĀ āāāĀīāāē½ā ĒāñĒāā ½āāīāīāŠ 113 ½āāñ āāāāāīāāāīāāāĀāĀ¹ āĒāĀ³4āīāīā ‡āŠāē Ōā³4āāē Ōō:

(‡āŠ) āĒĒā •āāāāĒā½āī;

(Ēā) fāāīāīāāē āāĒāĒāīā;

(Ōā) āāPāīā ½āīĒ³4ā;

"Cē 5.4.3 †ñŌāñ ÍāīĒ†āŠāñā ½āñā, •āāñ āāīāšāāē¾ā āāĒāCēāīā †āŠāē
 ¹āĒ¼āāīāāē ¾āā•ā-¹Ā †āñŠ, āāā¼ā, ā, āāŌā āāŌāē Ōō, āāŌā āā•āīā†āŠā
 ¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ 18 ¹āĀ ĒāñCēā āā†āŠ¾āā •āāīā Ōō,
 āāīā½īāāāĒāāCēāīā Ōāāā½½āāĒāīā Ōō:

(†āŠ) "āĒā †āŠāē Ōāñīāā (ŌāāāīāĀŌā) †āñŠ āāĒā† īāŌāīĒā ÍāīĒāŠ;

(Cē) "āĒā āñīāñ †āñŠ āāĒā† īāīāīāā'īāā ÍāīĒāŠ •āāāā†āŠ "āĒā īāīāīāā'īāā
 ,āīāīPceñ 4.2.1 (†āŠ) †āŠñ, āīāīŌāĀā ½āō ½āāāāē īā •āāīāē Ōāñ, āāŌā
 fŌā†āŠāē †āŠāñfĀ Ōāā¼āāīāīāā īāŌāē Ōō āā†āŠ †āŠ āāīāāīāŌō "āĒā
 ¹āĒāāēā ¹āĒāĀ¼ā āā†āŠ¾āā •āā†Ōāā; ,āāŌā

(Ōā) ¹āĒāāīāŌōāīā ¹āĀ ¹āĒāīā "āĒā ŌāŌ¼āāāŌāīāā ÍāīĒāŠy fŌā½āō
 ¹āĒāāīāŌōāīā "āĒā †āŠā ¹āĒāāēā †āŠĀīāā Ōō, Ēāñāā†āŠīā, āīāīāñ āāĒā†
 "āĒā ¹āō†āñŠ•ā †āŠā †āŠāñfĀ ¼āāŌā īāŌāē ĀCēāīāā (¾āā āāīāŠĀ, āī¾ā
 ŌāŌ¼āāāŌā¾āāō †āñŠ Ōā½āāīā (īāīĒāīāē¾ā) •āāñāCēā½ā †āñŠ āāĒā† „Ōāāē
 ¹āĒ¼āāīāāē ¾āā•ā- ¹Ā ¹Ā †āŠ ¼āāŌā ĀCēā Ēāñīāā Ōō)ý"

¹Ōā ÍāāīāĒāē †āŠāñ (¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ 107 ½āñā ¾āŌā ¹āāĀ¼āāāŌāīā) Ēāā¼ā ¾āā Ōāāīā
 (āñCēāñā, āīāīPceñ 5.7.7) ¹āĀ „āāīā ½āīĒ¾ā ¹ā īāī½āāñāā¹āŌō "āā¾āīāāñā ¹āĀ "āĒā •āāñāCēā½ā ½āñā
 ¹āāĀīāīāīāāñā †āŠñ ¹āĒ¼āāīāāñā †āŠāñ ¹āĒŌāīā †āŠĀīāñ †āŠāē, āīāñāā, āāñā ½āñā ¹āĒ¼āīāīāā āā†āŠ¾āā
 Ōā¾āā Ōōý

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

(xi) ¹āāĀĀāīāŌō; ½āñā, āīāīPceñ 2 †āŠñ ŌŌāāīā ¹āĀ āāīā½īāāāĒāāCēāīā, āīāīPceñ

"2 ¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ 11, āāīā½āāĀā Yñ†āŠñ ½āñā Ōā½āāāīāŌō
 ¹āāĀĀāīāŌō, †āŠ, Ōāñīāā āāĀ¾āā¾āīā ī¾āīāŌŌā†ā "

(xii) ¹āāĀĀāīāŌō 1½āñā, āīāīPceñ 2 †āŠñ āīīāāīāā āāīā½īāāāĒāāCēāīā, āīāīPceñ †āŠāñ
 ,āāīā:ŌŌāāāīāā āā†āŠ¾āā •āā†Ōāā, īāā½āīāā:-

"3. āāīā½īāāāĒāāCēāīā, āīāīPceñ ¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ 115,
 ŌāĒāŌ†āŠāñā †āŠñ ŌāāŌā, āīāīāāēā Ōāñ Āā•Ōīā ¹āĀ īāīāāĀ †āŠĀīāñ Ōāōý īāīāāā†āŠ
 ¼āāĀīāāē¾ā ĒāñCēā
 ½āāīā†āŠ 115, āā ¹āĒ¼āāīāāē īāŌāē Ōōā, fŌāāāĒā†, ¾āñ, āīāīPceñ fŌā ½āāīā†āŠ ½āñā
 Ōāāā½½āāĒāīā īāŌāē āā†āŠ† Ōā† Ōōý āŌāāāīā, ¹āāfĀ †āŠ

,āāĀ †Ōā 9 †āŠāē, āīāīPceñ ŌāāC¾āā, āāñā †āŠñ ŌāāŌā †āŠĒ½āā'īāā āāīāā†
 ĀCēāīāñ †āŠñ āāĒā† fīā, āīāīPceñ ŌāāC¾āā, āāñā †āŠāñ ¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ

109 ½āñā •āāĀē ĀCēā Ōā¾āā Ōōý:

(i)

,āīāīPceñ 5.1.3

(ii) 5.5.15 (†āŠ)(i)

(iii) 5.2.15 (†āŠ)(ii)"

11.½āīC¾ā āāīā¾ā½āāñā ½āñā, ``¹āāāāēā`` ½āāñ, ``Cē. ¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ (fīā;
 ††Ōā)`` īāāēŌāĀ †āŠñ, āāīāŌāĀīā, ``¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠ (fīā; ††Ōā) 110`` ½āñā:-

(i) ,āīāīPceñ 4 ½āñā ½ā (†āŠ) ½āñā, ``¹ā½ā (iv) †āŠñ ŌŌāāīā ¹āĀ

āāīā½īāāāĒāāCēāīā, ¹ā½ā †āŠāñ ¹āĒāāīāŌŌāāāīāā āā†āŠ¾āā •āā†Ōāā, īāā½āīā:-

"(iv) fŌā†āŠā, āāāīā½ā ¾āā ½āē¾āŌŌā ½āīĒā ¹āĒāāīāŌōāīā †ñŌāñ āāīāšāāē¾ā
 āāīāīāĀāā īāō¾āāĀ †āŠĀīāā Ōō •āā ¼āāĀīāāē¾ā ĒāñCēā ½āāīā†āŠāñā †āŠā, āīāīāāĒāīā

†āŠĀīāñ Ōōā, āāŌā ŌāāīāĀ•āāīā†āŠ ¹āĒ¼āāñŌā †āŠñ āāĒā†, ¹āĒāēā Ōō,

āā•āīā½āñā, āīāīŌāāŌāāē ¹āĒāāīāŌōāīā Ōā½āāā†āŠīā Ōāñīāñ Ōō, āāŌā fŌā ¼āāĀīāāē¾ā

ĒāñCēā ½āāīā†āŠ †āŠñ

,āīāīŌāāĀ Ēāā¼ā ¾āā Ōāāīā †āŠñ ¹āĀ „āāīā ½āīĒ¾ā ¹āĀ ½āāīāñ •āāīāñ Ōōý "

(ii) ,āīāīPceñ 4 ½āñā ½ā (Cē) †āŠā Ēāāñīā āā†āŠ¾āā •āā†Ōāā*

(iii) ,āḥaiPceñ^a 4 ½āñā ½ā^a (Ōā) ‡āŠā Êāñā¹ā āā‡āŠ³4āā •āā†Ōāā*

(iv) ,āḥaiPceñ^a 4 ‡āŠñ¹āĪPāāāā āāḥā¹2ḥāāāÊāāāĒāā ,āḥaiPceñ^aāñā ‡āŠāñ ,āāā:Ō ©āāāāāāāā āā‡āŠ³4āā •āā†Ōāā, ḥāā¹2āā:-

"4(‡āŠ) ¾āŌ ¼āāĀāāē¾ā ÊāñĒāā ½āāḥā‡āŠ āāḥā¾āāñ•āḥā¹āĪPāāāā ,ḥā Êāā¹4ā ¾āāñ•āḥāā ,āāñā ,āāāā ,ḥā¾ā^aāēŪāāĀāāāāā ‡āŠ½āĀPāāĀāē Êāā¹4ā ¾āāñ•āḥāā ,āāñā¹āĀ ÊāāŌāi ḥāŌāē Ōāñāā Ōō āā•āḥā¹āĀ ¼āāĀāāē¾ā ÊāñĒāā ½āāḥā‡āŠ 19, ‡āŠ½āĀPāāĀāē Êāā¹4ā ÊāāŌāi Ōāñāā Ōōy"

"4(Ēā) ½āiÊā¹āĒāāāŌYāḥā, •āñ ‡āŠ āāḥāāñā¹āĒāāāŌYāḥā Ōō, Ōā½āñāā‡āŠā āāāāāē¾ā āāāāāĒāāñā ‡āŠāñ¹āĒŌāiā ḥāŌāē ‡āŠĀñŌāā ¾āāā^a ¾āŌ Êāā¹4ā ,āāāā Ōāāāḥā ‡āŠñ¹āĀ ,āāPāā¹2āiÊ³4ā^aāĀ fŌā‡āŠñ Ōā¹4āē ,āḥaiŌāāŌāē¹āĒāāŌYāḥāāñā ‡āŠāñ ½āā¹āḥāñ ‡āŠñ āāĒā† fŌā ¼āāĀāāē¾ā ÊāñĒāā ½āāḥā‡āŠ ‡āŠñ ,āḥaiPceñ^a 31‡āŠñ ,āḥaiŌāāĀ ,āāñāāāāā Ōāñy"

(v) ,āḥaiPceñ^a 32 ‡āŠñ Ō©āāḥā¹āĀ āāḥā¹2ḥāāāÊāāāĒāā ,āḥaiPceñ^a ‡āŠāñ¹āĒāāŌ©āāāāāāāā āā‡āŠ³4āā •āā†Ōāā, ḥāā¹2āā:-

"32, āḥaiPceñ^a 31 ‡āŠāē ,āāñāāā ‡āŠñ¹āāāāāā^a, ¾āāā^a ‡āŠ āāḥāāñā¹āĒāāŌYāḥā ‡āŠā ‡āŠ ,āḥaiŌāāŌāē¹āĒāāŌYāḥā Ōō •āñ Ōiā¾āā ½āñā ‡āŠ āāḥāāñā¹āĒāāŌYāḥā ḥāŌāē Ōō āāāā āā•Ōā‡āŠā ½āiĒ³4ā^a āĒ¾āāñ•āḥā¹ ,āāŌĀ Ōāāāāāāāāāā¾āāā Ōāñāā†ā āĒāḥā¹ ‡āŠĀḥā Ōōā ,āāŌĀ •āñ āāḥāāñā¹āĒāāŌYāḥā ‡āŠāē āāḥāāñā¹ā

Ōāāāāāāāē Ōāāāāāāāāāā¾āāñā Ōāñ Ōāāāāāāāāāā Ōōā (āñĒāñā ,āḥaiPceñ^a Ēā 85 Ōā- Ēā 85 .), ĪāŌ ,Ōā ,āḥaiŌāāŌāē¹āĒāāŌYāḥā ‡āŠā Ōā½āñ‡āŠḥā fŌā ¼āāĀāāē¾āā

ÊāñĒāā ½āāḥā‡āŠ ‡āŠñ ,āḥaiPceñ^aāñā 19-26 ‡āŠñ ,āḥaiŌāĀā ½āñā ‡āŠĀñŌāā ,āāŌĀ fŌā āĒ‡āŠā ‡āŠñ ,āḥaiŌāāŌāē¹āĒāāŌYāḥā ‡āŠñ ,āāāāŌāĒŌāā¹āĀ āĀ ¼āāĀāāē¾āā ÊāñĒāā ½āāḥā‡āŠ 103 ‡āŠāē ,āāñāāā ,āāñā ‡āŠāñ ÊāāŌāi ‡āŠĀñŌāāy"

(vi) āāāĀāāĪāŌ¹ Ēā¹ ½āñā

(‡āŠ) ,āḥaiPceñ^a Ēā 85 Ōā ‡āŠñ Ō©āāḥā¹āĀ āāḥā¹2ḥāāāÊāāāĒāā ,āḥaiPceñ^a ‡āŠāñ¹āĒāāŌ©āāāāāāāā āā‡āŠ³4āā •āā†Ōāā, ḥāā¹2āā:-

"Ēā 85 Ōā ‡āŠ āāḥāāñā¹āĒāāŌYāḥā āĒ¾āāāā¾āā ¾āā ‡āŠ ,āḥaiŌāāŌāē¹āĒāāŌYāḥā ‡āñŠ ½āāā¾ā½ā Ōāñ āāēŌāĀāē āāāāĀ¾āāō ‡āñŠ Ōāā©ā-Ōāā©ā ,āāḥāñ āāḥāāñā¹āĒāō ‡āŠāñ

āāḥāāñā-Ōā½āāāē Ōāñāā†ā āĒāḥā¹ ‡āŠĀ Ōā‡āŠāā Ōō (āōŌāñ āā‡āŠ āāḥāāñā¹āĒā½āāĀ Ōāñāā†ā, āāḥāāñā¹āĒāāāāḥā, āāḥāāñā¹āĒā ŌāŌā¾āāā ‡āā āĒāāāŌāāḥā‡āŠ

Ōāñāā†ā), āñā‡āŠ ¾āñ Ōāāāāāāāāāā¾āāā āĒāāŌYāḥā ‡āñŠ āāĒā† ‡āŠāāŠāē ,āāāā‡āŠ ‡ā¾āāō ḥā Ōāō ,āāŌĀ fŌā ĪāāĀ ‡āŠñ Ōāā©ā āā‡āŠ āĒāāŌYāḥā ‡āŠ āāḥāāñā¹āĒā āĒāāŌYāḥā ‡āŠāē āāāĀ¾āāŌāā ‡āŠāñ āāĀā ‡āŠĀ ĀŌā Ōōy"

(Ēā) ,āḥaiPceñ^a Ēā 85 Y ‡āŠñ Ō©āāḥā¹āĀ āāḥā¹2ḥāāāÊāāāĒāā ,āḥaiPceñ^a ‡āŠāñ¹āĒāāŌ©āāāāāāāā āā‡āŠ³4āā •āā†Ōāā, ḥāā¹2āā:-

"Ēā 85 Y ¾āāā^a āāḥāāñā¹āĒāāŌYāḥā ‡āŠā ‡āŠ ,āḥaiŌāāŌāē¹āĒāāŌYāḥā Ōō •āñ Ōiā¾āā ½āñā ‡āŠ āāḥāāñā¹āĒāāŌYāḥā ḥāŌāē Ōō ,āāŌĀ āāāŌā‡āŠā ½āiĒ³4ā^a āĒ¾āāñ•āḥā¹ ‡āā

Ōāāāāāāāāāā¾āāā āāḥāāñā¹āĒā½āāāē Ōāñāā†ā āñāā Ōōā •āñ āāḥāāñā¹āĒāāŌYāḥā ‡āŠāē āāḥāāñā¹āĒā Ōāāāāāāāāāā¾āāāñ Ōāñ Ōāāāāāāāāāā Ōāō, āōŌāñ āā‡āŠ Īāñ ,āḥaiPceñ^aāō

*āñĒāñ

ā

āāāĀāā

ĪāŌ 1

*āñĒāñ

ā

1āāāĀāā

ĪāŌ 1

1Hkkx πμ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

11

Ēā 85 Ōā - Ēā 85 Ūā ½āō ĪāāāĀāĀā Ōō, 1āĒāāĀŌŸāĀā ¾āā ,āĀ¾ā 1āāāāĀ¾āāō ‡āŠāñ 1āĒāāĀā ‡āŠĀĀā Ōō Īāñ ĪāŌ „Ōā ,āĀĪāŌāāŌāāē 1āĒāāĀŌŸāĀā ‡āŠāñ ,āĀĪāPceñā 32 ‡āñŠ ,āĀĪāŌāāĀ Ōā½āñāā‡āŠĀ ‡āŠĀñŌāāŸ ¾āāā ,āĀĪāŌāāŌāāē 1āĒāāĀŌŸāĀā •āāñ āāĀāñĪāñĪā Ōāāāāāāē ŌāñĪāā†ā ¾āā Ōāāāāāāāāāā¾āāā 1āĒāāĀā ‡āŠĀĀā Ōō, ĪāŌ ŌĪā¾āā ‡āŠ āāĀĪāñĪā 1āĒāāĀŌŸāĀā ŌāñĪāā Ōō ,āāōĀ Īāā ½āĪĒā āāĀĪāñĪā 1āĒāāĀŌŸāĀā ,āĀĪāPceñā 31 ‡āŠñ ,āĀĪāŌāāĀ „Ōā ,āĀĪāŌāāŌāāē 1āĒāāĀŌŸāĀā ‡āŠāñ Ēāā¾ā ¾āā ŌāāāĀā ‡āŠñ 1āĀ „āāPāĀ ½āĪĒ¾ā 1āĀ ½āā1ā ‡āŠĀñŌāāŸ"

(vii) 1āāāĀāāĪāŌ 1 ½āñā ,āĀĪāPceñā 3‡āŠñ 1āĪPāāĪāā āāĀ½ĀĀāĒāāĒāĀĒā ,āĀĪāPceñā ‡āŠāñ ,āāĪāŌāāāāĪā āā‡āŠ¾āā •āā†Ōāā, Āā½āĪā:-

"4 ` ,āāĀĀ ‡āŠ ,āāĀ ‡Ōā` 10 ½āñ āāĀ½ĀĀāĒāāĒāĀĒāĒāĒāĒā ,āĀĪāPceñā ŌāāĒ¾āā†ā `Ōā† Ōā†` ‡āŠñ Ā1ā ½āñ 1āĒāāĪāĀĀ ŌāāŸ½āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) 110 ‡āŠāē ,āĀĪāPceñā ŌāāĒ¾āā,āāñā ‡āŠñ ŌāāŌā „†āĪā ,āĀĪāPceñāāñā ‡āŠāē ŌāāĒ¾āā,āāñā ‡āŠāē ‡āĒŠ½āāŌĪāā ōāāāē ĀŌñ, ,āĪā: ĀŌā ,āāĪā¾ā Ōāñ ĀĀ ,āĀĪāPceñā ŌāāĒ¾āā,āāō ‡āŠāñ ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ ½āō ĀŌĀñ āā¾āā Ōā¾āā Ōō:-

(i),āĀĪāPceñā 4 (Ēā)

(ii),āĀĪāPceñā 4 (Ōā) "

12. ½āĪĒ¾āā āāĀ¾ā½āāñā ½āñ, `` ,1āāāāāĀ `` ½āñ, ``Ēā. ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) `` ĪāāēŌāĀ ‡āŠñ ,āāĪāŌāĀĀ, ``¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) 112`` ½āñā ,āĀĪāPceñā 6 ½āñā ½āā (Ēā) ‡āŠñ ŌāāĀĀ 1āĀ āāĀ½ĀĀāĒāāĒāĒāĒā ½āā ‡āŠāñ 1āĒāāĀŌŌāāāĪā āā‡āŠ¾āā •āā†Ōāā, Āā½āĪā:-

"(Ēā) ‡āŠ 1āĒāāĀŌŸāĀā ‡āŠñ 1āōŌā‡āŠ āāĪāāē¾ā āāĪāĀĀĀ, āā•āĀ 1āĀ ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ 27, 1āōŌā‡āŠ āāĪāāē¾ā āāĪāĀĀĀ ĒāāŌāĪ ŌāñĪā Ēāñāā‡āŠĀ -

(i)¾āāā ‡āŠ 1āĒāāĀŌŸāĀā ‡āŠñ āāŌĪā ,āŌā½āñāā‡āŠĀ ŌāāĀāPāĪā 1āĒāāĀŌŸāĀāñā ½āñā Ōōā ,āāōĀ ĪāŌ ‡āŠ½āā `` ,āĀĀñ āāĪāāē¾ā āāĪāĀĀĀāñā ‡āŠñ Ā1ā ½āñā 1āōŌā‡āŠ āāĪāāē¾ā āāĪāĀĀĀ Ōāē 1āō¾āāĀ ‡āŠĀĀā Ōō Īāñ ĪāŌ „Āā 1āōŌā‡āŠ āāĪāāē¾ā āāĪāĀĀĀāñā ‡āŠāñ 1āō¾āāĀ ‡āŠĀĀñ Ōā½ā¾ā ,āĀĪāPceñā 24-31 ‡āŠāē ,āāñāāā,āāñā ‡āŠāñ ĒāāŌāĪ ‡āŠĀñŌāāŸ

(ii) ‡āŠ āāĀĪāñĪā 1āĒāāĀŌŸāĀā, •āāñ ‡ñŌāñ āāĪāāē¾ā āāĪāĀĀĀ 1āō¾āāĀ ‡āŠĀĀā Ōō āā•āĀ½āñā ĀŌā‡āŠñ Ōā¼āāē ,āĀĪāŌāāāŌā¾āāñā ‡āŠāñ ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ 110 ‡āŠñ ,āĀĪāPceñā 31 ‡āŠñ ,āĀĪāŌāāĀ Ēāā¾ā ,āŌāĪā ŌāāāĀā ‡āŠñ ½āāā¾ā½ā Ōāñ „āāPāĀ ½āĪĒ¾ā 1āĀ ½āā1ā •āāĪā Ōōā, ĀŌā ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ 1āĀ ,āāñāāāĪā āāĀĪāñĪā 1āĒāāĀŌŸāĀāñā Ōāñ ŌāāāāāāāĪā 1āĒāĀĀĀ ,āāñā ‡āŠāñ 1āĒŌĪāĪā ‡āŠĀñŌāāŸ"

13. ½āĪĒ¾āā āāĀ¾ā½āāñā ½āñ, `` ,1āāāāāĀ `` ½āñ, ``Ēā. ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) `` ĪāāēŌāĀ ‡āŠñ ,āāĪāŌāĀĀ, ``¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) 115`` ‡āŠā Ēāā1ā āā‡āŠ¾āā •āā†ŌāāŸ

14. ½āĪĒ¾āā āāĀ¾ā½āāñā ½āñ, `` ,1āāāāāĀ `` ½āñ, ``Ēā. ¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) `` ĪāāēŌāĀ ‡āŠñ ,āāĪāŌāĀĀ, ``¼āāĀĀāē¾ā ĒāñĒāā ½āāĀĪā‡āŠ (ĀĪĪ ‡Ōā) 1`` ½āñā,-

¶āÖāēē āā†āš³⁄₄āā •āā†āā; ,āāōÀ

(ii) •āā āāīāāāīāÖ> Íā|āñÃ 'āīÀāē ÖāñāÖāāē |ā°ā °āā ½āñā āā•ā¶Öñā Êāā¹⁄₄ā ¾āā Öāā¶ā ½āñā 'āī|āīāÖāāēĀ†āšđ|ā āā†āš³⁄₄āā •āā†āāý

(Ēā) ,ā¶³⁄₄ā ¼āāĀ|āāē³⁄₄ā ÊāñĒā ½āā¶ā†āšāñā †āšñ ,ā¶āīÖāāĀ ŌāÖ³⁄₄āāñāāē 'āĒāā|āÖŸā¶āāñā (†Ōāāñāāīā†>āñā) |ā©āā Ōāā³⁄₄āī†ā<|ā ,²ā¹⁄₂āāñā †āšāē ,ā¶³⁄₄ā Ī³⁄₄āā¹ā†āš ,āā³⁄₄ā †āšā Īāñ³⁄₄āā āā•āŌā†āšā ÊāñĒā fāā†ā<|ā>āē āāīāāāfā 'āĀ āā†āš³⁄₄āā Ōā³⁄₄āā Ōō ,āāōĀ •āāñ ,ā¶³⁄₄ā ÊāñĒā ½āā¶ā†āšāñā †āšñ ,ā¶āīÖāāĀ ½āāñā †āšñ Īāñ³⁄₄āĀ Ōāñ ,āĒāŌā Ōōā ,āāōĀ-

(i) āā•ā¶Öñā °āā ½āñā Êāā¹⁄₄ā ¾āā Öāā¶ā ½āñā 'āī|āīāÖāāēĀ†āšđ|ā ¶āÖāēē āā†āš³⁄₄āā •āā†āā; ,āāōÀ

(ii)•āā āāīāāāīāÖ> Íā|āñÃ 'āīÀāē ÖāñāÖāāē |ā°ā °āā ½āñā āā•ā¶Öñā Êāā¹⁄₄ā ¾āā Öāā¶ā ½āñā 'āī|āīāÖāāēĀ†āšđ|ā āā†āš³⁄₄āā •āā†āāý"

(ix) ,ā¶āīPceñª 85 †āšñ Ō©āā¶ā 'āĀ āā¶ā¹⁄₂¶āāāĒāāāĒā|ā ,ā¶āīPceñª †āšāñ ,āā|ā:Ō©āāāā|ā āā†āš³⁄₄āā •āā†āā, ¶āā¹⁄₂ā|ā:-

"85 †āš 'āĒāā|āÖŸā¶ā Êāā¹⁄₄ā-Öāā¶ā āāīāīāĀŸā ½āō ,āāā|āāĀĀ†ā<|ā ĀñĒāāē³⁄₄ā ½ā°āō, (ā¶āīPceñª 82 ½āñā ŌāīPāāēīā® ĀñĒāāē³⁄₄ā ½āāñā †āšñ 'āđ©ā†āšā†āšāē†āšĀŸā

ŌāāāŌ|ā) ĪāāēŌāĀ†āšāō ,āāōĀ , 'ā•āāñ;āñā †āšāñ 'āĒŌ|āī|ā †āšĀñŌāā •āā †ñŌāā 'āĒŌ|āīāā†āšĀŸā 'āĒāā|āÖŸā¶ā †āšñ āāīāāē³⁄₄ā āā¶āŌ¹āā¶ā †āšāñ Ōā¹⁄₂āā¶āñ Ōñ|āī ŌāāŌā|ā Ōōý"

(x) ,ā¶āīPceñª 85 †āšñ 'āīPāā|āā āā¶ā¹⁄₂¶āāāĒāāāĒā|ā ,ā¶āīPceñªāñā †āšāñ ,āā|ā:Ō©āāāā|ā āā†āš³⁄₄āā •āā†āā, ¶āā¹⁄₂ā|ā:-

"85 †āš 'āĒāā|āÖŸā¶ā •āā ,ā¶āīPceñª 85 †āšñ ,ā¶āīÖāāĀ , 'ā•āāñ;āñā †āšāñ 'āĒŌ|āī|ā †āšĀ|āā Ōō ,|ā°ā Īāñ , 'ā•āāñ;ū fŌā 'āĒ†āšĀ ŌāñāŌāñ:

(†āš) ¼āāĀ|āāē³⁄₄ā ÊāñĒā ½āā¶ā†āš †āšñ ,ā¶āīÖāāĀ ½āā¶³⁄₄āā 'āĒā¹|ā |ā©āā ½āā¹āāē ŌāfĀ Āāāīā³⁄₄āāñā Ōāñ °ā¶āāē ĀñĒāāē³⁄₄ā ½āāñā ŌāāāŌ|ā ;

(Ēā) , 'ā•āāñ;ū fŌā āāŌā Ōāñ 'āĒŌ|āī|ā āā†āš† •āā†āŌāñ |ā©āā āāĒāā† •āā†āŌāñ āā†āš ,¶ā†āšāē ĀñĒāāē³⁄₄ā ½āāñā Ō¹āŌ> ,āāōĀ Ōā¹⁄₂āā¶āñ ¾āāñŌ³⁄₄ā Ōāñā ;

¹Hkkx µµ[k.M

Hkkjr dk jkti=k % vlk/kj.k

13

(Ō ¾āñ , 'ā•āāñ;ū ,ā¶āīPceñª 45 †āšñ ,ā¶āīÖāāĀ ,āīāāāfā °Ā ,āīāāāfā |ā†āš ā) ŌāīŌāāŌā|ā Ōāñā: ,āāōĀ

'āĒ½āīĒā|āā Ōāñ 'āĒāāīāĀ|ā ¶āŌāē āā†āš³⁄₄āā •āā†āā ý "85 Ēā †āš 'āĒāā|āÖŸā¶ā Êāā¹⁄₄ā-Öāā¶ā āāīāīāĀŸā ½āñā ĀñĒāāē³⁄₄ā ½āāñā †āšāñ 'āĒŌ|āī|ā †āšĀñŌāā •āāñ ¼āāĀ|āāē³⁄₄ā ÊāñĒā ½āā¶ā†āš ½āñā , 'ā•āāñ;āñā , 'ā•āāñ;āñā ,āāīāā •āāñ;āñā †āšñ Ōāā©ā ,ā¶āīPceñª 85 †āšñ ,ā¶āīÖāāĀ 'āĒŌ|āī|ā āā†āš† Ōā† āā†āš¶Ōāē , 'ā•āāñ;āñā †āšā āā½āĒā¶ā †āšĀ|āā Ōōý"

(xi) ,ā¶āīPceñª 113 †āšñ Ō©āā¶ā 'āĀ āā¶ā¹⁄₂¶āāāĒāāāĒā|ā ,ā¶āīPceñª †āšāñ 'āĒāā|āŌ©āāāā|ā āā†āš³⁄₄āā •āā†āā, ¶āā¹⁄₂ā|ā:-

"113 †āš 'āĒāā|āÖŸā¶ā ŌāīP³⁄₄āīāāāŌ©ā|ā āāŌā-Ōāñ āā '¹āāāŸā³⁄₄āāā 'āĒŌ|āī|ā †āšĀñŌāā ý ŌāīP³⁄₄āīāāāŌ©ā|ā āāŌā Ōāñ āā¶āāāĀĀŸā †āšĀ¶āñ ½āñā , 'āĒāā|āÖŸā¶ā fŌā†āšñ āāīāāē³⁄₄ā āāīāīāĀŸāñā †āšāñ Ōā¹⁄₂āā¶āñ ,āāōĀ ,Ōā†āšāē |āīĒā¶ā †āšñ 'āĒ¼āāīā 'āĀ āāīāāāĀ †āšĀñŌāāý |āīĒā¶ā-'ā"ā, Êāā¹⁄₄ā ¾āā Öāā¶ā āāīāīāĀŸā, 'fāā†ā<|ā>āē' ½āō 'āāāĀīāĀ¶ā †āšñ āāīāīāĀŸā ,āāōĀ ¶ā†āšāē 'āĒīāāŌ āāīāīāĀŸā ½āō 'āĒ¹⁄₄āñ†āš ½āā †āšāñ āā '¹āāāŸā³⁄₄āāā ½āō āē •āā¶āñ ĪāĒāāē ŌāīPā¶āā †āšāñ

1aEāā|ā-Ōāāāā1/4ā|ā

‡āŠĀñŌāāy"

(xii) ,ā|āiPceñ^a 114 ‡āŠñ Ōāāā|ā 1āÀ āā|ā1/2|āāāĒāāāCEā|ā ,ā|āiPceñ^a ‡āŠñ

1aEāā|āŌāāāā1|ā āā‡āŠ3/4āā •āā†Ōāā, |āā1/2ā|ā:-

"114 ŌāiP4ā|āāāŌāā|ā ‡āES1/2āā|āā ,āā|āā Ōā1/2āiŌāē‡āŠĀā ‡āŠñ „āŌĀāāāñā 1/2āñā āā|ā1/2|āāāĒāāCEā|ā Ōāāā1/2āāāĒāā Ōāō:

(‡āŠ) 1aEāā|āŌYā|ā ,ā1ā|āñ āāāŌā āā|āāāē3/4ā āā|āŌāāā|ā |āāā āā|āāāē3/4ā āāŌāāā|ā ‡āŠñ Ōā1/2āāā|āñ ‡āŠñ āāĒā† „Ōā‡āŠāē Ōāāā|āāāāāāāā3/4āāñā ‡āŠñ āāā|ā āāñāāñā

‡āŠñ Ōā|āāĀāāāāā‡āŠ 1aEāŌāāāāŌā‡āŠ Ōā1/2āā|āā Ōō „Ōñā 1aE1/2āiCEā|āā āē •āā†, •āōŌāñā‡āŠ āā‡āŠŌāāē āā|ā|āñŌā 1āāāĀāāĒāā|ā ‡āŠāē Ōāāā|āāāāāāāā3/4āāñā ‡āŠñ āāāñ 1/2āñā ŌāiPā|āā ‡āŠ Ōāāāāāāñāā

(CEā) ‡āŠ •āōŌāāē 1/2āāāāē ŌāfĀ 1/2āāñā ‡āŠñ āāāñ 1/2āñā ŌāiPā|āā ‡āŠñ ‡āŠ Ōāāāāāāñāā, •āōŌāñ āā‡āŠ „āāPā|ā 1/2āiĒ3/4ā 1āÀ 1/2āāāāē ŌāfĀ ,āāāāŌā3/4āāā ,āā|āā-

Ēāā1/4ā-Ōāāā|ā āā|ā|āĀāā |āāā |āiĒā|ā-1āā 1/2āñā ĀñCEāāē3/4ā 1/2āāñā ‡āŠñ ‡āES1/2ā ‡āŠā ,ā|āiŌāĀāā ‡āŠĀ|āā, •āōŌāñ-āā‡āŠ

i. 1āāā|āāē3/4ā ĒāñCEāā 1/2āā|ā‡āŠāñā ‡āŠñ Ōāāāā ,ā|āiāāĒāāā āā|ā|āĀāā (āñCEāñā ,ā|āiPceñ^a 16)

ii.

ĒāāŌāi ‡āŠāē ŌāfĀ 1/2āŌ|ā1āiYāĀ ĒāñCEāā |āāēāā|ā3/4āāā (āñCEāñā ,ā|āiPceñ^a 117)

iii. |āiĒā|ā-1āā, Ēāā1/4ā-Ōāāā|ā āā|ā|āĀāā, 'fāā‡ā|āāē' 1/2āō 1āāāĀ|ā|āĀāāō ‡āŠā āā|ā|āĀāā ,āāōĀ |ā‡āŠāē 1aE|āāŌ āā|ā|āĀāā 1/2āō 1aEŌ|āi|ā 1/2āāō ‡āŠñ āāĒā† ŌāŌā3/4ā‡āŠ ŌāiPā|āā Yāē‡āŠ „Ōāāē ‡āES1/2ā 1/2āō 1aEŌ|āi|ā ‡āŠĀ|āā āāāŌā1/2āō āā‡āŠ 1aE1/4āñ‡āŠ āā|ā|āĀāā ĩā 1aE1/4āñ‡āŠ ĀñCEāāē3/4ā 1/2āā 1aEŌ|āi|ā ‡āŠāē •āā|āāē Ōō ; ,āāōĀ

iv. ,ā|ā3/4ā 1aE‡āŠ>|ā āā|ā1/2|āāāĒāāāCEā|ā ŌāāāŌ|ā :
(1) ,āā‡āŠāāŌ1/2ā‡āŠ āāā3/4ā|ā [āñCEāō 1/2āā|āāē3/4ā ĒāñCEāā 1/2āā|ā‡āŠ 37] ,āāōĀ ŌāōĀ-1/2āā|ā3/4ā ,ā|āiāāāāā1/2ā‡āŠ ĩāPā|āāā|āā†ā ; ,āāōĀ
(2) ŌāōĀ-āā|āāāē3/4ā 1aE‡āŠ>|ā , „āŌĀāāāāā, 1aEāā|āŌYā|ā ‡āŠñ āā|āāāē3/4ā •āāñāāCEā1/2ā 1aEāā|ā|ā ‡āŠñ „āāñ1/4ā ,āāōĀ |āāēāā|ā3/4āāā [āñCEāō 1/2āā|āāē3/4ā ĒāñCEāā 1/2āā|ā‡āŠ 107] "

(xiii) ,ā|āiPceñ^a 115 ‡āŠā Ēāāñ1ā āā‡āŠ3/4āā •āā†Ōāāy*

(xiv) ,ā|āiPceñ^a 117 ‡āŠñ Ōāāā|ā 1āÀ āā|ā1/2|āāāĒāāāCEā|ā ,ā|āiPceñ^a ‡āŠñ

1aEāā|āŌāāāā1|ā āā‡āŠ3/4āā •āā†Ōāā, |āā1/2ā|ā:-

"117 ‡āŠ 1aEāā|āŌYā|ā ,ā1ā|āāē 1/2āŌ|ā1āiYāĀ ĒāñCEāā |āāēāā|ā3/4āāō 1/2āñā āā|ā1/2|āāāĒāāCEā|ā 1aE‡āŠ> ‡āŠĀñŌāā :

(‡āŠ) āā|āāāē3/4ā āā|ā|āĀāāō ‡āŠñ |āō3/4āāĀ ‡āŠĀ|āñ 1/2āñā 1aE3/4āi|ā|ā 1/2āā1ā ,āāfāāĀ, āāōĀ

(CEā) āā|āāāē3/4ā āā|ā|āĀāāō ‡āŠñ Ōā1/2āāā|āñ ‡āŠñ āāĒā† 1aE3/4āi|ā|ā ,ā|ā3/4ā 1aEāŌāāāāāŌā‡āŠ ĒāñCEāā |āāēāā|ā3/4āāāy "

(xv) ,ā|āiPceñ^a 119 ‡āŠñ Ōāāā|ā 1āÀ āā|ā1/2|āāāĒāāāCEā|ā ,ā|āiPceñ^a ‡āŠñ

1aEāā|āŌāāāā1|ā āā‡āŠ3/4āā •āā†Ōāā, |āā1/2ā|ā:-

"119 3/4āŌ āā|āYāĀ3/4ā Ēāñ|āñ Ōā1/2ā3/4ā āā‡āŠ ‡ā3/4āā āā‡āŠŌāāē āā|ā|āñŌā ĒāñCEāā |āāēāā|ā ‡āŠā 1aE‡āŠ>|ā āā‡āŠ3/4āā •āā3/4āñ, 1aEāā|ā|ā 3/4āŌ āā|āPāāĀ ‡āŠĀ|āā Ōō āā‡āŠ ‡ā3/4āā 1aE‡āŠ>|ā „1ā3/4āāñŌā‡āŠ|āāĀ, āāō ‡āñŠ āāĒā† 3/4āŌ Ōā1/2āāā|āñ 1/2āō ŌāŌā3/4ā‡āŠ ŌāñŌāā āā‡āŠ āā‡āŠŌā 1aE‡āŠĀ Ēāñ|ā-āñ|ā, ,ā|ā3/4ā Ūā|āā†ā ,āāōĀ 1āāāĀāāŌāāā|ā3/4āāā āāĀāāñĀ āā‡āŠ3/4āñ Ōā3/4āñ āā|āāāē3/4ā āā|āŌāāā|ā ,āāōĀ āā|āāāē3/4ā āāŌāāā|ā 1/2āō 1aEāā|āāāāāāāā|ā Ōōy 1aE1/4āñ‡āŠ 1aEāā|āŌYā|ā ,ā1ā|āñ „|ā 1āāāĀāāĒāāā|āāñā ‡āŠāē 1aE‡āŠŌāā|ā |āāā |āāēāā|ā3/4āāñā 1āÀ

āāīāPāāĀ †āŚĀ|āā Öō āā†āŚ fŌā†āŚñ āāīāśāāē³/4 āāīāīāĀāāāñā †āŚñ „,†ā³/4āāñŌā†āŚ|āāĀ
 „Ōā †āĒāā|āŌŸā¶ā Ōāñ ³/4āÖ
 „āāīāā †āŚĀñāŌāāñ Ÿ āāīāāāīāŌ> āāīāśāāē³/4ā ĒāñĒāā ¶āāēāā|ā³/4āāō †āŚā †āĒā†āŚ>¶ā
 „,†ā³/4āāñŌā†āŚ|āāĀ,āāō †āŚñ āāĒā† |āā „,†ā³/4āāñŌāāē Ōāñ •āā|āā Öō, •āā Īāñ ¶āāēāā|ā³/4āāā
¹/4āāĀ|āāē³/4ā ĒāñĒāā ¹/2āā¶ā†āŚāō †āĀ Ōāāē†āōŚ|ā āāīā†āŚĒāāō ¹/2āō Ōāñ
 Pā³/4āāā¶ā Ōāō Ÿ fŌā†āŚā †āŚ „,āÖĀāā Ōō Ī¹/4āā†āāĀ-āā|āāā©ā ĒāñĒāā ³/4āā

*ñĒāñā †āāĀāāīāŌ> 1

14

THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

āā¶ā†āā¶ā-āā|āāā©ā ĒāñĒāā ¹/2āō Ōāñ āā†āŚŌāāē †āŚ †āŚā †āĒā†āāñŌā
 †āŚĀ|āñ Ōī† āāīāśāāē³/4ā ,āāāāŌ|ā³/4āāō †āŚā āā¶ā³/4āāā¹/2ā|ā ,āāāāĀ †āĀ ĒāĀāē^a ³/4āā
 āā°ā%āŚāē †āŚā †āĒā†āŚ>¶ā Ÿ [†āñĒāō ¹/4āāĀ|āāē³/4ā ĒāñĒāā ¹/2āā¶ā†āŚ 109,
 āāīāśāāē³/4ā āāĒāĒā|āō] †āŚīce ¹/4āāĀ|āāē³/4ā ĒāñĒāā ¹/2āā¶ā†āŚ āāīāīāñŌā ĀŚ†ā Ōāñ
 āāīāāāīāŌ> ĒāñĒāā ¶āāēāā|ā³/4āāō †āŚñ †āĒā†āŚ>¶ā †āŚāē
 „āāñāāā †āŚĀ|āā Öō āā•ā¶ā¹/2āō „,¶ā†āŚñ †āĀ ,ā¶āī¹/2ā|ā āāīāāā¹/4ā¶ā ĒāñĒāā ¶āāēāā|ā³/4āāō
¹/2āō Ōāñ †āĒā¶ā¶ā †āĀ āā†āŚ³/4āñ Ōā³/4āñ Pā³/4ā¶āāō †āñŚ
 °āāĀñ ¹/2āō †āĒā†āŚ>¶ā Ōāāā¹/2āāāĒā|ā Ōāñ|āñ ÖōŸ „,āÖĀāāā©āĀ, ¹/4āāĀ|āāē³/4ā ĒāñĒāā
¹/2āā¶ā†āŚ 16, Ōā¹/2āāāśā, Ōāā³/4āāā „,āāōĀ „,†āŌ†āŚĀ †āŚāē

Nāñāāāā³/4āāō ¹/2āō †āĒā†āī†ā|ā ¹/2āā†ā ,āāāāĀāō †āŚñ †āĒā†āŚ>¶ā †āŚāē „āāñāāā †āŚĀ|āā
 ÖōŸ"

(xvi) „ā¶āīPceñ^a 120 †āŚā Ēāāñ†ā āā†āŚ³/4āā •ā†Ōāā *

(xvii)

„ā¶āīPceñ^a 122 †āŚñ Ōōāā¶ā †āĀ āā¶ā¹/2¶āāāĒāāĒāĒā|ā „ā¶āīPceñ^a †āŚāñ †āĒāā|āŌōāāāā†ā|ā
 āā†āŚ³/4āā •ā†Ōāā, ¶āā¹/2ā|ā:- "122. †āŚ †āĒāā|āŌŸā¶ā, ¹/2āŌ|ā†āīāĀ
 ĒāñĒāā¶āāēāā|ā³/4āāñā ³/4āā „,ā¶ā³/4ā āā¹¹āāāā³/4āāñā †āŚñ Ōāā©ā-Ōāā©ā „,¶ā āā¶āāĀ³/4āāñā †āŚā
¹/4āāē †āĒā†āŚ>¶ā †āŚĀñŌāā •āāñ „,ā¶ā¹/2āā|āāñā
 (†āñĒāñā „ā¶āīPceñ^a 125) †āŚñ „āĒāīāā †āĒā¶ā¶ā †āĀ †āĒāā|āŌŸā¶ā †āŚāē ĒāñĒāā
 ¶āāēāā|ā³/4āāō †āŚñ ĒāāŌāī †āŚĀ|āñ †āŚāē †āĒāā†āĒĒ³/4āā ¹/2āō

āāĒā³/4āñ Ōā³/4āñ āā¶āāĀ³/4āāñā, āāōĀ •āāñ āā†āŚ āāīāśāāē³/4ā āāīāīāĀāāō ¹/2āō ¹/2āā¶ā³/4ā
 āā¶āĀāāāīā³/4āāō †āĀ ŌāīāāĀāā†ā†āŚ ¹/2āŌŚīā†āīāĀ †āĒāĀīā ĀĒā|āñ Ōō Ÿ" (xviii)

†āāāĀāāīāŌ> 1 ¹/2āñā „ā¶āīPceñ^a 6 †āŚñ Ōōāā¶ā †āĀ āā¶ā¹/2¶āāāĒāāĒāĒā|ā „ā¶āīPceñ^a †āŚāñ
 †āĒāā|āŌōāāā†ā|ā āā†āŚ³/4āā •ā†Ōāā, ¶āā¹/2ā|ā:-

"6

„ā¶āĀĀŌŌ>Ēāē³/4ā ĒāñĒāā ¹/2āā¶ā†āŚ (āāfĀ ††Ōā) 1 ¹/2āñā āā¶ā¹/2¶āāāĒāāĒāĒā|ā „ā¶āīPceñ^a
 'Ōā† Ōā³/4āñ' †āŚñ Ā†ā ¹/2āō †āĒāāīāĀ|ā ÖōŸ „,ā¶āĀĀŌŌ>Ēāē³/4ā

ĒāñĒāā ¹/2āā¶ā†āŚ (āāfĀ ††Ōā) 1 †āŚāē „ā¶āīPceñ^a ŌāāĒāā,āāñā †āŚñ Ōāā©ā „,†ā|ā
 „ā¶āīPceñ^aāñā †āŚāē ŌāāĒāā,āāñā †āŚāē †āĒĒ¹/2āā|āā °ā¶āāē ĀŌñ, ā|ā:

fŌā „āīā³/4ā Ōāñ f¶ā „ā¶āīPceñ^a ŌāāĒāā,āāō †āŚāñ ¹/4āāĀ|āāē³/4ā ĒāñĒāā ¹/2āā¶ā†āŚ ¹/2āō
 ĀŌ¶āñ āā³/4āā Ōā³/4āā Öō:-

(i) „ā¶āīPceñ^a 12

(ii) „ā¶āīPceñ^a 39-40

(iii)

„ā¶āīPceñ^a 81

(iv) „ā¶āīPceñ^a 82 (Ÿ)

(v) „ā¶āīPceñ^a 82 (Pā)-(çā)

(vi) „ā¶āīPceñ^a 83-84

(vii)

„ā¶āīPceñ^a 106 (Ōā)

(viii) „ā¶āīPceñ^a 123 (†āŚ)

(ix) „ā¶āīPceñ^a 115

(x) „ā¶āīPceñ^a 120"

15.

$\frac{1}{2}$ aiCE³/₄ā āā||ā³/₄ā¹/₂āāñā $\frac{1}{2}$ āāñ, ``', 'āā°āāfā`'  $\frac{1}{2}$ āāñ, ``CEā. $\frac{1}{4}$ āāÀ|āāē³/₄ā ÊāñCEāā $\frac{1}{2}$ āā||ā³/₄ā¹/₂ā¹ (f|| + †Ôā) ' ÍāāēÓāĀ †āŠñ, āā|āŌāĀ|ā, `` $\frac{1}{4}$ āāÀ|āāē³/₄ā ÊāñCEāā $\frac{1}{2}$ āā||ā³/₄ā¹/₂ā¹ (f|| + †Ôā) 2'' $\frac{1}{2}$ āñā:-

(i), ā||āiPceñ^a 2 $\frac{1}{2}$ āñā $\frac{1}{2}$ ā^a (†āŠ) †āŠñ Ô©āā||ā 'āÀ āā||ā¹/₂||āāāÊāāāCEā|ā, ā||āiPceñ^a †āŠñ 'āEāā|āÔ©āāāā|ā|ā āā†āŠ³/₄āā •āā†Ōāā, ||āā $\frac{1}{2}$ ā|ā:-

"(†āŠ) 'āE||³/₄āāā Á'ā Ōāñ Ōāā°āāāfā|ā ŌāñÍāā, ā||āi°āāfāāō ŌāāāŌ|ā āā||ā¹/₂āāĀŸā Ÿñ†āŠñā Ōāñ, 'ā, ā āā||ā¹/₂āāĀŸāāfāāē||ā †āŠā³/₄āĀ (ñāāCEā† $\frac{1}{4}$ āāÀ|āāē³/₄ā ÊāñCEāā $\frac{1}{2}$ āā||ā³/₄ā¹/₂ā¹ (fā| + †Ôā) 11, āā||ā¹/₂āāĀŸā Ÿñ†āŠñ"); "

(ii), ā||āiPceñ^a 8 †āŠñ Ô©āā||ā 'āÀ āā||ā¹/₂||āāāÊāāāCEā|ā, ā||āiPceñ^a †āŠñ 'āEāā|āÔ©āāāā|ā|ā āā†āŠ³/₄āā •āā†Ōāā, ||āā $\frac{1}{2}$ ā|ā:-

"8

ŌāiPāāē°ā® Ōāā $\frac{1}{2}$ āā||ā (fā|āō>Èāē) $\frac{1}{2}$ āō, %āš³/₄ā †āŠāē Ōā³/₄āāē |ā©āā 'āi||ā: āā°ā%āšāē †āñŠ āāÊā† ÀCEāāē Ōā³/₄āāē ÍāŌ|āi†ā Ōāāā $\frac{1}{2}$ āāāÊā|ā Ōō āā•ā||ā $\frac{1}{2}$ āñā, „āŌĀŸā †āñŠ

āāÊā†, ††āŠ CEāi^aĀ Ī³/₄āā'āāĀāē 'āĀā %āš³/₄ā āā†āŠ³/₄āā Ōā³/₄āā, āāōĀ 'āi||ā: āā°ā†āŠĀē †āŠñ āāÊā† ÀCEāā Ōā³/₄āā Ī³/₄āā'āāĀ †āŠā Ōāā $\frac{1}{2}$ āā||ā, ā©ā|āā 'āi||ā: āā°ā%āšāē †āñŠ āāÊā† ÀCEāāē Ōā³/₄āāē $\frac{1}{4}$ āiāā $\frac{1}{2}$ ā $\frac{3}{4}$ āā, ā||³/₄ā Ōāā'āāāšā Ōāāā $\frac{1}{2}$ āāāÊā|ā Ōōý

ŌāiPāāē°ā® Ōāā $\frac{1}{2}$ āā||ā (fā|āō>Èāē) $\frac{1}{2}$ āō 'āEāā|āŌŸā||ā 'āĀā āā||āā $\frac{1}{2}$ āĀ|ā |āō³/₄āāĀ ÍāŌ|āi†ā, āā||ā $\frac{1}{2}$ āāĀŸāāfāāē||ā ÍāŌ|āi†ā, āāōĀ ÍāŌ Ōāā $\frac{1}{2}$ āŌāĀēē $\frac{3}{4}$ āā, āā'āiāā|āĀ $\frac{1}{4}$ āāē Íāāāā $\frac{1}{2}$ āĒā Ōō •āāñ, „'āā||ā 'āEāā%āš³/₄āā $\frac{1}{2}$ āō, 'ā³/₄āāñŌā $\frac{1}{2}$ āō Êāā³/₄āāē •āā||āē Ōōý ††āŠ ŌāñÍāā 'āE°ā||ā†āŠ|āāĀ †āñŠ $\frac{1}{2}$ āā $\frac{1}{2}$ āĒāō $\frac{1}{2}$ āō, ŌāiPāāē°ā® Ōāā $\frac{1}{2}$ āā||ā

(fā|āō>Èāē) $\frac{1}{2}$ āō, ā||āiPceñ^a 19 $\frac{1}{2}$ āō $\frac{3}{4}$ ā©āā|āāāŸāĀ|ā ŌāñÍāā †āŠāē ÊāāŌā|ā $\frac{1}{4}$ āāē Ōāāā $\frac{1}{2}$ āāāÊā|ā Ōō āā•āŌā†āñŠ āāÊā† 'āEāā|āŌŸā||ā ||āñ

, ā $\frac{1}{4}$ āāē Ōāā°āāāfā|ā Āā•āŌā †āŠñ $\frac{1}{2}$ āā||³/₄ā|āā ||āŌāē °āē Ōōý (ñāāCEā† $\frac{1}{4}$ āāÀ|āāē³/₄ā ÊāñCEāā $\frac{1}{2}$ āā||ā†āŠ, 18 Āā•āŌā|ā ý)"

*ñCEāñā 'āāāĀāā|āŌ> 1

¹Hkkx πμ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

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(iii), ā||āiPceñ^a 19 †āŠñ Ô©āā||ā 'āÀ āā||ā¹/₂||āāāÊāāāCEā|ā, ā||āiPceñ^a †āŠñ

'āEāā|āÔ©āāāā|ā|ā āā†āŠ³/₄āā •āā†Ōāā, ||āā $\frac{1}{2}$ ā|ā:-

"19 •āŌāū |ā†āŠ āā†āŠ ŌāñÍāā 'āE°ā||ā†āŠ|āāĀ, āāō †āñŠ 'āāŌā ŌāiPāāē°ā® Ōāā $\frac{1}{2}$ āā||ā (fā|āō>Èāē) Ōō Íāñ fŌāñ „'āā||ā †āŠāē ÊāāŌā|ā 'āĀ $\frac{1}{2}$ āā'ā|āñ Ōōý f||ā ÊāāŌā|āāō $\frac{1}{2}$ āō $\frac{1}{2}$ aiCE³/₄ā|ā: Ñā $\frac{1}{2}$ ā |ā©āā 'ā $\frac{3}{4}$ āĀÍāñāāāē †āŠāā $\frac{1}{2}$ āĀ³/₄āāō ŌāāāŌ|ā ŌāñÍāā†ā 'āE°ā||ā †āŠĀ||āñ $\frac{1}{2}$ āō 'āE||³/₄āāā Á'ā Ōāñ ŌāāÊāŌ||ā †āŠāā $\frac{1}{2}$ āĀ³/₄āāō †āŠāē, ā||³/₄ā ÊāāŌā|āō |ā©āā Ōāā°āāāāfā|ā „'āāāĀĪ³/₄āā Íāāāā $\frac{1}{2}$ āĒā Ōōý ŌāÊāāāāā†āŠ, āā°ā%āšāē |ā©āā Ōāā $\frac{1}{2}$ āā||³/₄ā 'āEÍāāŌā†āŠāē³/₄ā †āŠāā $\frac{1}{2}$ āĀ³/₄āāō Ōāñ •āiü;āēā Ñā $\frac{1}{2}$ ā |ā©āā, ā||³/₄ā ÊāāŌā|āāō †āŠñ Ōāāā $\frac{1}{2}$ āāāÊā|ā ||āŌāē āā†āŠ³/₄āā •āā|āā Ōō 'āĀā|āi, āÍāāāfā †āñŠ °āōĀā||ā CEāPāĀ āā†āŠ† Ī³/₄ā³/₄ā †āŠñ $\frac{1}{2}$ āā||³/₄ā|āā °āē •āā|āāē Ōōý ††āŠ ŌāñÍāā-'āE°ā||ā†āŠ|āāĀ †āŠāē fā|āō>Èāē †āŠāē ÊāāŌā|ā †āŠñ Êāā $\frac{1}{4}$ ā $\frac{1}{2}$ āāāā•āĀ||ā, ā©ā|āā ŌāōĀ-āā||āāāŌ|ā „'āāāĀĪ³/₄ā³/₄ā $\frac{1}{2}$ āō Ōāāā $\frac{1}{2}$ āāāÊā|ā ||āŌāē āā†āŠ³/₄āā •āā|āā Ōōý f||Ōō 'āEā³/₄ā: ŌāñÍāā 'āE°ā||ā†āŠ|āāĀ 'āĀ ÍāŌāiĒā †āŠāē •āā||āñ ÍāāÊāāē †āŠāē $\frac{1}{2}$ ā|ā $\frac{1}{2}$ āō •āāñü; āā³/₄āā •āā|āā Ōōý"

(iv), ā||āiPceñ^a 29 †āŠñ Ô©āā||ā 'āÀ āā||ā¹/₂||āāāÊāāāCEā|ā, ā||āiPceñ^a †āŠñ

'āEāā|āÔ©āāāā|ā|ā āā†āŠ³/₄āā •āā†Ōāā, ||āā $\frac{1}{2}$ ā|ā:-

"29 ŌāiPāāē°ā® Ōāā $\frac{1}{2}$ āā||ā †āŠñ Ōāā $\frac{1}{2}$ āā||³/₄ā|ā³/₄āā Íāi® ÍāŌāiĒāāē- $\frac{3}{4}$ āāñŌ³/₄ā $\frac{1}{2}$ āiĒ³/₄ā |ā†āŠ $\frac{1}{2}$ ā^a-Ā- $\frac{1}{2}$ ā^a, ā'āāāÊāāāCEā|ā āā†āŠ³/₄āā •āā|āā Ōōý |ā©āāāā|ā, †āiŠōē 'āāāĀāāŌ©āāā|ā³/₄āāō $\frac{1}{2}$ āō, ††āŠ -āōŌāāē, āāōĀ Ōāā°āāāāfā|ā $\frac{1}{2}$ āāō †āŠñ Ōā $\frac{1}{2}$ āiŌā® †āŠĀ||āā „'ā $\frac{3}{4}$ āi|ā|ā Ōāñ Ōā†āŠ|āā Ōōý $\frac{3}{4}$ āŌ Ōā $\frac{1}{2}$ āā||ā „'āā||ā ĀñCEāā

'¼ääÄ|ääë¾ä Ôä||ääë ÊänÇäääSäÄ ÖääÖ©ää||ä' 'äÄä •ääÄäë 'ääläSääë¾ä ääläläÄä
|äö¾ääÄ äSÄ||än ,ääöÄ ,||ääSäë 'ä/Ö|äälä|ä äSäë Ä¹äÄñÇää' ½äö ää||äÄääÄä|ä
½ää||¾ä|ä ½ää||ä¹ä|äö äSä ,¹ä¾ääñÖä äSÄ|ää Ööý ¾ÄÖ f||ä ½ää||ä¹ä|ä äñS ,¹ä¾ääñÖä
¹Ä Ä¾ääläÖääÄäS ½ääÖäÄ¹äÄ||ä ¼ääë 'ä/ä||ä äSÄ|ää Ööý

äSä¾äÄääñ"ä

1ü ¾ÄÖ ½ää||äS YñäSñ¹äÄö äSäë ää||ä½ääÄä YñäSñä äñS ääläSääë¾ä
ääläläÄä¹äñä äSñ ÊänÇäääS||ä 'äÄ ÊääÖäi ÖänÖäý

1äS fÖä ½ää||äS Öän ,¹ä||ä Öän||än IääÊääë ||äS³äë ¾ää ,ä||¾ä ääläSääë¾ä ,äääÖ|ä
¹Ä¹ä äSÄ||än äSñ äÊä ääSÖäë ÖäääIä¹|½äS ,äääSäSÄ äSäë Öäää||ä 'äÄ
¼ääÄ|ääë¾ä ÊänÇää ½ää||äS 109, ääläSääë¾ä äÊÄÇä|äñä äSñ ,ä||äiÖääÄ
ää||ä¹ä||ä ääS¾ää •ää†Öäý

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

2ü *

¹ääÄ¹¼ääÖää†ä

3ü fÖä ½ää||äS ½äö ää||ä½ääÊääÇä|ä Iä¹äÊääë äSä 'ä/¾ääñÖä ¾ÄÖä
äälää||ä¹äÄÖ ,ä©ääö ½äö ääS¾ää Öä¾ää Öö :-

äS 'ää||ä½ääÄä YñäSä' äS ,äääÖ|ä ,ä©älä äS Öän ,äääSäS
,äääÖ|ä¾ääö äñS Öää¾ääñ¹ä äñS ää||ä½ääÄä äñS äÊä† ,¹äñ ,¹ä||än
ää¹ä¹ä, 'ä/äö²ääñäÖäSäë |ä©ää äS¾äÄ ,ä©älä ,¹ä||än ,ää|ä:
'ä/¾ääñ¹ä ,ä©älä ,¹ä¾ääñÖä äñS Öää¹¼ä ½äö äS '¹ÖÄñ Öän
||ä¹äëSäë ÄS¹ä Öän •äiüñ Öö ,ä©älä äS '¹ÖÄñ 'äÄ ää||ä¼äÄ Öö,
äälälänÖä Ä¹ä Öän 'ää|ä¹äë|ä 'äÄ |ä¾ä äSäë •ä|äë Ööý

äS 'ää||äIä|ä äSäë½ä|ä YñäSä' äS †ñÖää ää||ä½ääÄä YñäSä Öö
ää¹Öä½äö YñäSñ¹ä äS ää||äIä|ä YñäSñ äSäë äSäë½ä|ä ,ä©älä ,ää¹äi
äSäë 'ä/¾ääñäS fäSäSä ää||äIä|ä Ä¹ä ÖäÖ½ä|ä Öän|ä Öö •ääñ
äiSö ½ää½äÊääö ½äö YñäSñ äSäë ÊääÖä|ä ½ääñ Iäöä® Öän Öää¹äää|ä
Çää|äñä äñS |äÖ|ä ¼ääë Öän|äë Ööý

'ÊääÖä|ä¹ä½ä YñäSä' äS †ñÖää ää||ä½ääÄä YñäSä Öö ää¹Öä½äö YñäSñ¹ä
äSñ ÖläëäS¾äÄ ,ä©älä ,ä||¾ää ää||äÄääÄä|ä ÊääÖä|äñä äSñ Öää©-
Öää©ä¹ä½ä f||ä ÊääÖä|äñä äSä 'ä/ä||ä|ä ,ä©älä ää||äIä|ä IäiÊäS äSäë
'ä/ää|ä¹ä|ä äSäë •ä|äë Ööý

4ü äS äSÊä ,äääÖ|ä ,¹äÖän 'äiÊä, ¼äIä||ä, 'äüfä, 'ä¹äÊäf||ä, Öäü|äS, •äÖä¹ä
,ä©älä ÖäiÄäÖä äSñ ää||ä½ääÄä äñS äÊä† äS ää||ä½ääÄä YñäSñ äSñ 'ää|ä¹äë|ä
'äÄ |ä¾ä äSäë •ää ÖäS|ää Ööý ää||ä½ääÄä YñäSñ ½äö äS Öän ,äääSäS
,äääÖ|ä¾ääñä äñS ää||ä½ääÄä äñS äÊä† ¼ääë Öä½äçääö|än Öän ÖäS|äñ Öö •ääñ ,¹ä||än
ää¹ä¹ä, 'ä/äö²ääñäÖäSäë |ä©ää äS¾äÄ ,ä©älä ,¹ä||än ,äää|ä½ä ,¹ä¾ääñÖä
,ä©älä 'ä/¾ääñ¹ä äñS Öää¹¼ä ½äö äS '¹ÖÄñ Öän ||ä¹äëSäë ÄS¹ä Öän •äiüñ
Öän|äñ Öö ,ä©älä äS '¹ÖÄñ 'äÄ ää||ä¼äÄ ÄÖ|äñ Ööý fÖä 'ä/äSÄ äSñ YñäSñ
äñS ,¹äÖÄ¹äö ½äö äÄ¹äSä|äÄë |ä©ää ,ä||¾ä •ää¹ä 'ä/äSÄ äSñ Öää¾ää"ä ,ä©älä
,¹äÖäSÄö äSñ ää||ä½ääÄä äñS äÊä† ääS¾ää Öä¾ää YñäSñ ¼ääë
Öää½½äÊä|ä Ööý

5ü fÖä ½ää||äS äñS 'ä/¾ääñ¹ä äñS äÊä† ää||ä½ääÄä YñäSñ ½äö
ää||ä½ääÊääÇä|ä Öää½½äÊä|ä Öö :

(Ôä) Ýñ†äŠñ †äŠñ ÔääÔää½ääè ¾ää ää¶äÄä½Ä ¼ääŠ½ä ½äð ää¶äÔ¹ääää¹ä †äŠäè
•ää¶ääè Öäð ý

10ü †äŠ Ýñ†äŠñ †äŠñ ÔäÆäÖ†äŠ †äñŠ ää½ä†äŠÊ¹ä ¹äÄ †äŠ ,äää½ääÄ†ä½ä ,äää½ä†äŠñ
ää¶ä½ääÄ¶ä †äñŠ ääÊä† ¹äÆ¹ä¶ä †äŠäè •ää Ôä†äŠ½ääè Öð ,ä©ä½ää †äŠ ,äää½ääÄ†ä½ä
,äää½ä†äŠñ

ää¶ä½ääÄ¶ä ½äð Ôäää½½äääÊä½ä †äŠÄ¶äñ †äñŠ ääÊä† Ôä½ääñää½ä½ä †äŠäè •ää
Ôä†äŠ½ääè Öðý ,äää½ääÄ†ä½ä ,äää½ä†äŠñ ää¶ä½ääÄ¶ä †äŠ ¹äð©ä†äŠ ää¶ä½ääÄ¶ä
Ýñ†äŠ ½ää¶ä •ää†Ôääè,
•ä°ä -

(†äŠ) ,äää½ä†äŠ ½ä½ä Ýñ†äŠñ ½äð ½ää¹ä ,äää½ä†äŠ ,ä©ä½ää ,äää½ä†äŠ¾ääð †äñŠ
,ää†äŠÄ (ää¹•ää¶ä), ¹äÆäð²ääñääÔä†äŠäè ,ä©ä½ää †äŠ¾ääÄ ,ÊäñÊä¶ä½ä¾ä Ä¹ä
Ôäñ

ää½ä¶ä Öäñ ; ,ä©ä½ää

(Æä) ,äää½ä†äŠ †äŠäè †äŠäè½ä½ä ½äð ½ä½ä Ýñ†äŠñ †äŠäè †äŠäè½ä½ä †äŠñ ¾ää¶ä
½äð ÄÆäñ ää°ä¶ä Ôä½ä½ääðää ää†äŠ¾ää Ôä¾ää Öäñý

Ýñ†äŠ Ää•äÔä

11ü Ýñ†äŠ Ää•äÔä ½äð ää¶ä½¶äääÊääÆä½ä Ôäää½½äääÊä½ä ÖäðÔäñ :

(†äŠ) Ýñ†äŠñ ½äð ÔäÖ½ä½ä Ää•äÔä †äŠäè ,ääÄää¹¾ä†äŠ Ääää½ä ; ä©ä

(Æä) Ýñ†äŠñ †äñŠ †äŠ¾ääÄ, ¹ä½ääñ ä©ä ¹äÆäñÔääÖ¶ä ¼ä½ä½ä¶ä½ä ½äð
¹ääÄä½ä¶ä ;

(i) „Ôä Ôääè½ää †ä†äŠ ää•äÔä Ôääè½ää †ä†äŠ ¾äÖ Ôää½ää½ä½ä Öäñ ää†äŠ
„¶äÔäñ Ää•äÔä ¹äÆä½ä ÖäñÔä ; ä©ä

(ii) „¶äð ää½ä½äÔä½ää¾ä Ä¹ä Ôäñ ½ää¹ä •ää Ôä†äŠ½ää Öäñ ý

12ü Ýñ†äŠ-Ää•äÔä †äŠñ ¹äÆä½ä ,ä©ä½ää ¹äÆä¾ä ¹äÆä½ä†äŠÊä †äñŠ „ää½ä½ä ½ä½ä½ä
¹äÄ ½ää¹ä •ää½ä Öðý Ýñ†äŠ-Ää•äÔä †äŠ ½ää¹ä †äŠ½ä ,äää½ää½ä½ä,ääð Ôäñ
¹äÆ½äää½ä

Öäñ½ä Öð •ääñ ¼äää½ä¾ä †äŠäè Üä¶ä,ääð †äñŠ ¹ääÄ¶ä½ä ¹äÄ ää¶ä½äÄ
†äŠÄ½ääè Öäðý ,ä¶ä½ä¶äð †äŠñ ¹ä¶äÄäèäää½ä †äŠÄ¶äñ †äŠäè ,äää½ä½ä½ä
¹ä½ä; Ôä†äŠ½ääè Öð, •äðÔäñ

ää†äŠ Üä¶ä†ä Üä½ääè Öð ,ääðÄ ,äää½äää½ä½ä†ä ¹äÄ Öäñ •ää½ääè Öðý ,ä½ä,
Ýñ†äŠ-Ää•äÔä †äŠäè Ääää½ä †äŠ ,ä½äää½ä Öäñ ,äðäÊääè ,ä½äää½ä ½äð ¹ä½ä ,ä©ä½ää
Üä

Ôä†äŠ½ääè Öðý „äÖÄ¶ä †äñŠ ääÊä† : -

(†äŠ) †äŠ Ýñ†äŠñ¹ä ä©ä ÆäÆäÖ†äŠ „¶ä ¹ääÄä½ä½ä½ä ,ä©ä½ää ¹ä½ää ¹äÄ
ÔäÖ½ä½ä Öäñ Ôä†äŠ½ääè Öð ää•äÔäÔäñ „Ôä ¹äñ¹äÄä½ä ,ä½äää½ä ½äð Ýñ†äŠ-Ää•äÔä
½äð

½äää¾ä ¾ää †äŠ½ääè Öäñ Ôä†äŠ½ääè Öð ää•äÔä½äð Ýñ†äŠñ †äñŠ ,ääÄä½ä ½äð
ÔäÖ½äää½ä Öä½ä ©äè ý

(Æä) †äŠ ää½äää½ä½ä †äŠäè½ä½ä Ýñ†äŠñ ½äð ÔäÖ½ä½ä Ää•äÔä †äŠäè Ääää½ä
ÊääÔä½ä ½äð ½äää¾ä †äñŠ Æä½äð †äñŠ ¹ääÄ¶ä½ä½ä½ä¹ä ¹ä½ä Ôä†äŠ½ääè Öðý

(Ôä) Ýñ†äŠñ¹ä ¹äÄ Ýñ†äŠñ †äŠäè ¹ä½ä½ä½ä ½äð †äŠäè Ôä¾ääè ¹äÄè Öäñ „¹ä,ä
¹ä½ä (¹äñ¶äñ½äè) †äñŠ ¹ääÄ¶ä½ä½ä½ä½ä¹ä Ýñ†äŠ-Ää•äÔä †äŠäè Ääää½ä †äŠ½ä Öäñ

(†ãŠ) ÊããØã|ãò •ããn ãã|ããã|ãÓ Yñ†ãŠñ Ôãn ¹ãÆ|¾ããã Á¹ã Ôãn Ôãã°ãããããã|ã Öò ý
(Æã) ÊããØã|ãò •ããn Ôãã¹/ãã¶¾ã Á¹ã Ôãn Yñ†ãŠñ †ãŠãè Øããã|ããã|ãããããã Ôãn •ã|ü;ãè
Öò |ã©ãã Yñ†ãŠñ Ôãn ,ãã|ãããã|ã Öãn Ôã†ãŠ|ããè Öò ; |ã©ãã
(Øã) fÔã ¹ãÆ†ãŠãÀ †ãŠãè ,ã¶¾ã ÊããØã|ãò •ããn ãã|ãã|ããÓã Á¹ã Ôãn Yñ†ãŠñ †ãŠãè
|ã|ããò †ãnŠ ,ã¶|ãØã|ã ØãÆãÖ†ãŠ Öãn |ãÔã|Êã †ãŠã¶ãn ¾ããñØ¾ã Ööý

ƒſſ̄ā ÊāāŒāſāāō ‡āſſāñ āā‡āſŒōāāē ¹āÆāÔāāāāŒā‡āſſ̄ ,āā³⁄₄ā Ôāñ ‡āſſ̄¹⁄₂ā āā‡āſſ̄³⁄₄āā •āā
Ôā‡āſſ̄āā Ōō āā•āſſ̄ā‡āſſ̄ā „ÊÊāñÆā Ÿñ‡āſſ̄ā-Àā•āÔĭā ¹⁄₂āō ſſ̄āŌāē āā‡āſſ̄³⁄₄āā Ōā³⁄₄āā Ōō,
„āŌÀŸā ‡āñſſ̄ āāÊā‡,
āāāſāāāĀ‡ā<ſā Ōāā¹⁄₂āŌāÆāē ‡āſſ̄āē āā°ā%āſſ̄āē Ôāñ ¹āÆā¹ſ̄ā ,āā³⁄₄ā ſā©āā Ÿñ‡āſſ̄ñ ‡āſſ̄āē
Ôā¹⁄₂āāāā¹ſ̄ā ¹āĀ Ōāā³⁄₄āā¹ſ̄ā ſā©āā ,¹āÔ‡āſſ̄Āāō ‡āſſ̄āē āā°ā%āſſ̄āē Ôāñ ¹āÆā¹ſ̄ā Āāāāſā Ÿ

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ƒÔā 'āÆ‡āŠāÀ ‡āŠāē ÊāāŌā|āāō ‡āŠāñ 'āÆ‡āāÊāāē ĩā |ā‡āĀŠŌāāŌā|ā āāĭāāāāāāāāō
‡āñŠ „āāāāñŌā 'āĀā ,āāĭāāāā|ā āā‡āŠāāā •āā|āā Ōō āā•āŌŌō ‡āŠā 'āÆ‡āŠāÀ ‡āŠāē
āāĭāāñŌā|āā,āāō ‡āŠāē

ÊāāŌā|āāō 'āĀ Ōā|ā|ā Á'ā Ōāñ ÊāāŌāñ āā‡āŠāāā •āā|āā Ōōý ,āā°āā•Ōā āāŌā|āāāĀŷā
Ōāāā|āāāĭāāāāāā ‡āñŠ Ōāā½āāŌāŌā Ōā|ā 'āĀ ,āāāāāāāĀ|ā Ōāñ|āā Ōōý āāŌā|āāāĀŷā
„āāāĀĭ½āāŌā ‡āŠāē

ÊāāŌā|āāō ½āō āāŌā|āāāĀŷā Ÿñ‡āŠñ Ōāñ Ōā½°āāāāāā|ā |āō½āāĀāē, 'āÆāā°āāŠ½āā ĩā
āāŌā|āāāĀŷā ‡āŠā½āĀ Ōāñ •āiü;ñ ‡āŠāā½āĀ½āāō ‡āŠā ĩāñ|āŌā ('āñ ĀāñÊā)
Ōāāā½½āāāĒā Ōōý Ÿñ‡āŠñ ‡āŠāē Ōāāā|āāāĭāāāāāā

Ōāñ •āiü;āē ÊāāŌā|āāō ½āō āāĭāāāĭāŌŸ Ÿñ‡āŠñ ½āō ,āāĭāāāā|ā ÊāāŌā|āāō ½āō "āĒŷā
ÊāāŌā|āāō ¼āāē Ōāāā½½āāāĒā|ā ‡āŠāē •āā Ōā‡āŠ|āāē Ōōý

19ū Ÿñ‡āŠñ ‡āŠāē ĩā|āāō ‡āñŠ ,āŌāĭŌāāĀ ÊāāŌā|āāō ½āō ŌāÆāŌŌāŠ Ōāñ āāĭāāāĭāŌŸ Á'ā
Ōāñ 'āÆ½āāāāĀ|ā ‡āŠāŌāñ ¾āāñŌ¾āā ÊāāŌā|āāō ¼āāē Ōō, āā•āŌā½āō ‡āiŠē Ōāā½āāŌ¾ā
'āÆĭāāŌā‡āŠāē¾ā

ÊāāŌā|āāō |āŌāā āāĭā‡āŠāŌā Ōā½°āŌāāē ÊāāŌā|āāō ¼āāē Ōāāā½½āāāĒā Ōō ,āāōĀ
āā•āŌā‡āŠāē 'āÆāā|āāāāā|ā Ÿñ‡āŠñ ‡āŠāē ĩā|āāō ½āō āāĭāāā|āāāāĀŌŸ Ōāñ|āāē Ōōý

20ū ÊāāŌā|āāō •āāñ ‡āŠ Ÿñ‡āŠñ ‡āŠāē Ōāāā|āāāĭāāāāāā Ōāñ Ōā½°āāāŌā|ā ŌāŌāē Ōō ,āŌāĭāā
āā•āŌŌō ‡āŠ Ÿñ‡āŠñ ‡āŠāñ ,āāĭāāāā|ā ŌāŌāē āā‡āŠ½āā •āā Ōā‡āŠ|āā, „ŌŌō āāŌā|āāāĀŷā
Ÿñ‡āŠñ ‡āŠāē

ÊāāŌā|āāō Ōāñ ,āĒāŌā ĀĒāā •āā|āā Ōōý ƒŌā ÊāāŌā|āāō ½āō āāŌā|ā½ŌāāāĒāāāĒā|ā
Ōāāā½½āāāĒā Ōō :

(‡āŠ) Ōāā½āāŌ¾ā 'āÆĭāāŌā‡āŠāē¾ā ÊāāŌā|āāō āā•āŌā‡āŠāē 'āÆāā|āāāāā|ā Ÿñ‡āŠñ
½āō āāŌāāāĀŌŸ ŌāŌāē ‡āŠāē •āā|āāē;

(Ēā) āā°ā°āŠāē ÊāāŌā|āāō

(Ōā) ,āŌāĭŌāāāāāŌā |āŌāā āāĭā‡āŠāŌā ÊāāŌā|āāō āā•āŌā‡āŠāē 'āÆāā|āāāāā|ā Ÿñ‡āŠñ
½āō āāŌāāāĀŌŸ ŌāŌāē ‡āŠāē •āā|āāē ; |āŌāā

(Ūā) ‡ñŌāñ ,ā'āÆ¾āĭ‡ā|ā Ōāā¾āā"ā |āŌāā „āŌ‡āŠĀ ‡āŠā ½āĭÊ¾āŌĒāŌā •āāñ
Ÿñ‡āŠñ āāĭāāñŌā ½āō ƒŌāñ½āāĒā ŌāŌāē āā‡āŠ¾āā •āā ĀŌā Ōōý

¹Hkkx nμ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

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21ū Ÿñ‡āŠñ āā‡āŠ ÊāāŌā|āāō ½āō Ÿñ‡āŠñ ‡āŠāē 'āÆāāā|ā ‡āŠāē āā|āāāŌā Ōāñ Ÿñ‡āŠñ ‡āŠñ
Ōōý |āŌāāāā|ā, ĩāñ ÊāāŌā|āāō •āāñ 'āÆ¾āāā Á'ā Ōāñ ‡āŠ Ÿñ‡āŠñ Ōāñ Ōāā°āāāāāā|ā
Ōō |āŌāā Ÿñ‡āŠñ ‡āŠāñ 'āÆā|ā ‡āŠāŌāñ ‡āñŠ āāĒā† ĒāĒāĀ ‡āŠāē ŌāƒĀ Ōō „ŌŌō
Ÿñ‡āŠñ ‡āŠāē ÊāāŌā|ā ‡āñŠ ¼āāŌā ‡āñŠ Á'ā ½āō Ōāāā½½āāāĒā|ā āā‡āŠ¾āā Ōā¾āā
Ōō, ¾āāā, „Ōā‡āŠāē 'āōŌā‡āŠ Á'ā Ōāñ 'āŌĒāāŌā ‡āŠāē •āā Ōā‡āŠ|āāē Ōāñ, |āŌāā
„ŌŌō āāĭāĭāŌāŌāāē¾ā Á'ā Ōāñ ½āā'āā •āā Ōā‡āŠ|āā Ōāñ ,āāōĀ ¾āŌ Ōāā¼āāĭā|āā
Ōāñ āā‡āŠ Ÿñ‡āŠā 'āÆā|ā ‡āŠĀ Êāāē •āā†Ōāāē ý •āā ‡āŠ Ÿñ‡āŠñ ‡āŠāñ 'āÆā|ā
‡āŠāŌāñ ‡āñŠ āāĒā† ÊāāŌā|āāō ĒāĒāĀ ‡āŠāē •āā|āāē Ōō |āāñ „Ōā ,āĭāāāāā ‡āñŠ āāĒā†
ĒāĒāĀ ‡āñŠ Á'ā ½āō ½āāŌ¾ā|āā āāē •āā|āāē Ōō āā•āŌā½āō ĩāñ ĒāĒāĀ ‡āŠāē •āā|āāē
Ōō |āŌāā „Ōā Ÿñ‡āŠñ ‡āŠāē ÊāāŌā|āāō ½āō ĩāāā½āĒā ŌāŌāē ‡āŠāē •āā|āāē Ōō •āā
Ÿñ‡āŠñ ‡āŠāñ 'āĀĭā|āāē ,āĭāāāāā ½āō 'āÆā|ā ‡āŠāē •āā|āāē Ōōý

Ÿñ‡āŠā Āā•āŌĭā |āŌāā ĩ¾ā¾ā ‡āŠāē ½āāŌ¾ā|āā

22ū •āā āā‡āŠŌāāē āāŌā|āāāĀŷā Ÿñ‡āŠñ ‡āñŠ 'āāāĀŷāā½ā ‡āŠā ,āŌāĭ½āāŌā
āāĭāĭāŌāŌāāē¾ā Á'ā Ōāñ Êāāā¾āā •āā Ōā‡āŠ|āā Ōāñ, |āāñ āāŌā|āāāŷā Ÿñ‡āŠñ Ōāñ
Ōā½°āāāāāā|ā Ÿñ‡āŠā- Āā•āŌĭā |āŌāā Ÿñ‡āŠā ÊāāŌā|āāō ‡āŠāñ āāĀāāāāĀŌā

†āŠāē ÊāāŌā|ā †āŠāñ ††āŠ , āāāāŌ|ā †āñŠ Á|ā ½āō ½āā¶¼ā|āā āē •āā|āē Ōō °ā|ā|āñĀ
fŌā†āŠāē Ōāā¼āā|ā|ā āā†āŠ |āñ |āŌā|Ēā †āŠĀ Êāāē •ā†Ōāē ý fŌā |āĒ†āŠĀ †āŠāē
ÊāāŌā|āō ŌāĒāŌ†āŠ Ōāñ |āĒā¼ā Āāā|ā Ōāñ|āē Ōō , āāōĀ fŌāñ |āĒā¼ā: |āĒŌāā|ā
½āō Ÿñ†āŠā-†āŠā¼āĀ †āñŠ Á|ā ½āō |āŌāē†āōŠ|ā āā†āŠ¼āā •āā|ā Ōōý

28ū ††āŠ āā|ā¼āāĀŸā Ÿñ†āŠñ †āñŠ |āāĀŸāā½ā †āŠā , ā|ā|½āā|ā |ā¼āē āā|ā|āŌā|āē¼ā
Á|ā Ōāñ ÊāŌā¼āā •ā Ōā†āŠ|ā Ōō •ā° fŌā °āā|ā †āŠāē Ōāā¼āā|ā|ā Ōāñ āā†āŠ Ÿñ†āŠñ
Ōāñ Ōā½°āāāfā|ā , āāāāŌĀ†āŠ Êāā¼ā |āĒā¼āŌŸā|ā ½āō |āĒ|āāāŌ|ā ŌāñŌāñ ý
|āŌāāāā|ā , •ā° Ÿñ†āŠā-Āā•āŌ|ā ½āō |āŌĒāñ Ōāñ Ōāāā½½āāĒā|ā ††āŠ Āāā|ā †āŠāē
ŌāāŌāĒŌŸāē¼ā|ā †āñŠ °āĀñ ½āō , āāā|āāā|ā|ā|ā , |ā|ā Ōāñ|āē Ōō , āāōĀ , Ōāñ
Êāā¼ā , āŌā|ā Ōāāā|ā ½āō |āŌĒāñ Ōāē ½āā¶¼ā|āā āē •āā |ā|ā†āŠāē Ōō , |āñ ŌāōĀ-
ŌāāŌāĒŌē|ā Āāā|ā , āŌā|ā āā•āŌā Āāā|ā †āñŠ °āĀñ ½āō |āŌā|Ēāē †āŠāē
Ōāā¼āā|ā|ā Ēā|½ā Ōāñ ŌāfĀ Ōō , Ōā Āāā|ā †āŠāñ Ÿñ†āŠā-Āā•āŌ|ā †āŠāē Āāā|ā †āñŠ
Á|ā ½āō Ōā½āā¼āāñ•ā|ā †āŠāē °ā•āā¼ā ††āŠ |āā¼ā †āñŠ Á|ā ½āñā ½āā¶¼ā|āā āē •āā|āē
Ōōý

29ū ††āŠ |āĒā|āŌŸā|ā Ÿñ†āŠñ †āñŠ Ōāā°āāfā ½āō , ā|ā|āē ŌāŌ½āā|ā †āñŠ |ā|āā|ā
Ōāā¼āā¶¼ā|ā: āā|ā|āŌā|āē¼ā , ā|ā|½āā|ā ÊāŌāā|āñ ½āō Ōā½āŌĀ Ōāñ|ā Ōō •āāñ
āā|ā½|āāāĒāāĒā|ā †āŠāñ ŌŌāāā|ā|ā †āŠĀ|āā Ōō :

(†āŠ) āā|āāā½āĀ|ā †āŠāē •āā|āñ |āāĒāē , āāāāŌ|ā †āñŠ Ōāā°āāfā ½āō |āĒ|āāñ†āŠ
|āā †āñŠ ÊāāŌā|ā āā†āŠ¼āñ •āā|āñ |āāĒā , āāāfā†āŠĀ;

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

(Ēā) āā|āāā|ā¼āā āā†āŠ¼āā •āā|āñ |āāĒā |āĒā|ā|āŌĒā ;

(Ōā) ¼ā|Ōā|āā|ā †āŠāē āā|āāāfā |āŌā |ā|āŌō ý

††āŠ |āĒā|āŌŸā|ā †āñŠ āāĒā† , āā½ā|āāōĀ |āĀ ¾āŌ , āā|ā|¼ā†āŠ Ōō āā†āŠ , Ōā†āŠāē
††āŠ |āĒ¼āā|āē , āāā|āāĀ†āŠ āā|āāāē¼ā °ā•āāāŌā |āŌā āāĀ|āāāāĀĀŌā
|āĒāāĒāē Ōāñ ý •āōŌāñ-

•āōŌāñ Ōāāā|ā¼ā|ā†āŠ †āŠā¼āĀ , āāŌāñ °āā|āā Ōō , |āĒā|āŌŸā|ā |āĒŌāā|ā †āŠāē
Ōā½āāēāā †āŠĀ|ā Ōō , āāōĀ •ā° , āā|ā|¼ā†āŠ Ōāñ Ÿñ†āŠñ †āŠñ Āā•āŌ|ā †āñŠ
|āĒā†ā†āŠĒāāō , āāōĀ

Ÿñ†āŠñ †āŠāē ÊāāŌā|āō ½āō |ā|āĀāēāāŸā †āŠĀ|āā Ōōý fŌā |āĒ†āŠĀ †āŠñ
|ā|āĀāēāāŸā †āŠāē , āā|ā|¼ā†āŠ|ā Ōāñ ¾āñ Ōāā†āñŠ|ā |āŌāē āā½āĒā|āñ āā†āŠ Ÿñ†āŠñ
†āñŠ |āāĀŸāā½ā †āŠā

āā|ā|āŌā|āē¼ā Á|ā Ōāñ , ā|ā|½āā|ā |āŌāē ÊāŌāā¼āā •āā Ōā†āŠ|āā ý

30ū Ÿñ†āŠñ †āŠāē |ā|āĀ|ā †āñŠ āāŌŌāā|ā †āŠā āā|āāĀĀĀŸā †āŠfĀ |āĀē†āŠāñ Ōāñ
āā†āŠ¼āā •ā Ōā†āŠ|āā Ōōý |āĒā|āŌŸā|ā , Ōā āā|āāāfā †āŠā , |ā¼āāñŌā †āŠĀ|āā Ōō •āāñ
āā|āŌāāāā|ā †āŠā¼āĀ

†āŠā āā|ā|āŌā|āē¼ā Á|ā Ōāñ ½āā|ā †āŠĀ|āāē Ōōý Ÿñ†āŠñ †āñŠ ŌāĀ|ā †āñŠ
 , ā|ā|Ōāā āā|āāāfā ½āō āā|ā½|āāāĒāāĒā Ōāāā½½āāĒā|ā Ōāñ Ōā†āŠ|āñ Ōō :-

(†āŠ) †ā|ŠĒā Ÿñ†āŠñ †āŠāē , ā|ā|½āāā|ā ūĒāŌā|āāō †āñŠ , ā|ā|āā|ā ½āō , āā|ā|ā
āā|āāāŌā |ā†āŠ āā|āŌāāā|ā †āŠā¼āĀ †āñŠ āāĒā† ĒāĒāĀ †āŠāē Ōā¼āē Ÿñ†āŠñ
†āŠāē ÊāāŌā|āō ;

(Ēā) āā|āŌāāāā|ā †āŠā¼āĀ †āŠñ Ōā|āōāāŸā ; , āŌā|ā

(Ōā) Ÿñ†āŠñ †āŠñ †āŠā¼āĀ †āŠāē |ā|āĀ|ā †āŠā ¼āāōāā|ā†āŠ , ā|ā|āā|ā ý

1aE†āŠāÀ ‡āñŠ ½āā½āĒāñ ½āò, Ÿñ†āŠñ ‡āñŠ āāĒā† ‡āiŠĒā Ÿñ†āŠñ ‡āŠñ Àā•āŌīā Ōāñ
...1āÀ ‡āiŠĒā Ÿñ†āŠñ ‡āŠāē ĒāāŌāāāò ‡āŠñ 1aE|¾āāāāīā|ā ,āāāāāāā†ā¾ā ‡āŠāñ
,ā¶āiPceñª 36 ‡āñŠ ,ā¶āiŌāāÀ
|āiÀā|ā ‡āŠ Ĩ¾ā¾ā ‡āñŠ Á¹ā ½āò ½āā¶¾ā|āā ºāē •āā†Ōāāē ý

34ū āā•ā¶ā Ÿñ†āŠñā ‡āŠāē ĒāāŌāāāò ‡āñŠ ĩāŌāīĒā Ōāñ¶āñ ‡āŠāē Ōāā½āāīā¶āā ¶āŌāē Ōō
,¶Ōō |āiÀā|ā Ĩ¾ā¾ā ‡āñŠ Á¹ā ½āò ½āā¶¾ā|āā ºāē •āāāāē Ōōý ¶āāēPāñ ,¶ā 1āāāÀāāŌāāā|ā¾āāò
‡āñŠ

„āŌĀāā āā¾āñ Ōā¾āñ Ōō āā•ā¶ā½āò ĄāPāĀ ‡āŠāē Ōā¾āāē Ÿñ†āŠñ ‡āŠñ ĒāāŌāāò
‡āŠāē ĩāŌāīĒāē ‡āŠāē Ōāā½āāīā¶āā ¶āŌāē Ōāñ¶āē Ōō |āŌāā āā•ā¶ā½āò Ÿñ†āŠñ ‡āŠñ
ĒāāŌāāò ‡āŠāñ |āiÀā|ā

Ĩ¾ā¾ā ‡āñŠ Á¹ā ½āò ½āā¶¾ā|āā ºñ¶āñ ‡āŠāē ,āāīāī¾ā†āŠ|āā Ōāñ Ōā†āŠ|āāē Ōōý „¶ā
Ÿñ†āŠñ ½āò ĩāāā½āĒā Ōō : -

(‡āŠ) •āāñ 1āīāĀ Á¹ā Ōāñ 1āĒīā|āĀ¶āā¾ā ¶āŌāē Ōō ,āŌāāĀ|āā ,¶ā†āŠāē ĩāŌāāā 1āÀ
Ōāā¾āāēÀ 1āĒī¶ā āāPā¶Ō Ōōý

(Ąā) āā•ā¶ā†āŠāē 1āīāĀ|āā Ēāā½ºā|ā ½āi†āŠ¹½āñ ‡āñŠ āā¶āāĀ¾ā ,āŌāīāā
‡āŠā¶āī¶ā ºā¶ā¶āñ ‡āñŠ 1āāāĀāā½ā ‡āñŠ ,āāāē¶ā Ōō ;

(Ōā) „¶ā Ōā½¹āāā¾āāò Ōāñ Ōāāāāāāā|ā Ōō āā•ā¶ā†āñŠ ,āŌāāē†āŌŠ|ā Ōāñ¶āñ ¾āā
Ōīā|ā-,āāāā†āŠāÀ āāce¶ā¶āñ ‡āŠāē Ōāā½āāīā¶āā Ōō ;

(Ūā) •āŌā 1āÀ ŌāĒāŌ†āŠ ,ā¹ā¶āñ ºāā¾ā|āāò ‡āŠāñ 1āiÀā ‡āŠĀ¶āñ ½āò
,āŌā½āŌā Ōō; ,āŌāīāā

(Ý) •āŌā 1āÀ Ÿñ†āŠñāÀ Ÿñ†āŠñ ‡āŠāñ 1āīāĀ ‡āŠĀ¶āñ ½āò ,āŌāīāā ,ā¶¾āŌāā
Ÿñ†āŠñ ‡āñŠ ,ā¶āŌāĀ|ā ,ā¹ā¶āñ ºāā¾ā|āāò ‡āŠāñ 1āiÀā ‡āŠĀ¶āñ ½āò ,āŌā½āŌā
Ōōý

35ū ‡ñŌāāē ,āā¶āāāīPā|āā†ā •āāñ Ÿñ†āŠñ ‡āñŠ 1āāāĀāā½ā ‡āŠāñ āāīāīāŌā¶āā¾ā Á¹ā
Ōāñ ,ā¶āi½āāā¶ā|ā ‡āŠĀ¶āñ ½āò ºāāā†āŠ Ōāñ¶āē Ōō, ¾āā āāīā²ā½āā¶ā ¶āŌāē ÀŌāāē Ōō |āāñ
āā¶ā½āāĀā Ÿñ†āŠñ Ōāñ Ōā½ºāāāā|ā Àā•āŌīā |āŌā Ĩ¾ā¾ā ‡āŠāñ ,ā¶āiPceñª 32
‡āŠāē ºā•ā¾ā ,ā¶āiPceñª 22 ‡āñŠ ,ā¶āiŌāāÀ ½āā¶¾ā|āā ºāē •āā†Ōāāē ý

1Hkxk πμ[k.M 3(i)º

Hkkjr dk jkti=k % vllk/kj.k

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1aE|¾āāāāīā|ā Ōāāā¶ā¾āāò ‡āŠāē ½āā¶¾ā|āā

36ū •āº ¾āŌ Ōāā½āāīā¶āā Ōāñ¶āē Ōō āā†āŠ ‡āiŠĒā Ÿñ†āŠñ ‡āŠāē ĒāāŌāāò ‡āiŠĒā
Ÿñ†āŠā-Àā•āŌīā Ōāñ ,āāāā†āŠ Ōāñ •āā¾āòŌāāē ,|āāñ 1aE|¾āāāāīā|ā Ōāā¶ā ‡āŠāñ |āiÀā|ā
Ĩ¾ā¾ā ‡āñŠ

Á¹ā ½āò ½āā¶¾ā|āā ºāē •āā¾āŌāāē ý

37ū fŌā 1aE†āŠāÀ ‡āŠāē Ōāā¶ā ‡āŠāē Àāāāīā ‡āŠā āā¶āāĀĀāā āā¶ā½¶āāāĒāāāĒā
1āÀ āāīāPāāÀ āā†āŠ¾āñ āāºā¶āā ŌāñŌāā :

(‡āŠ) ‡ā¾āā Ÿñ†āŠñ 1āÀ ‡āŠā¾āĀ ,āāĀā½ā Ōāñ Ōā¾āā Ōō ;

(Ąā) Ÿñ†āŠñ ‡āŠāē Ōāāā|āāāīāāāā ‡āŠāē 1āīāĀ|āā āā†āŠŌā PāĀā 1āÀ Ōō ; ,āŌāīāā

(Ōā) ,ā¶¾ā Ÿñ†āŠñ 1āÀ „1ā,ā Ōāñ¶āñ ĩāāĒāñ 1aE|¾āāāāīā|ā Ēāā½ā ‡āŠāē Àāāāīā
āā•āŌāñ ,ā¶āiPceñª 9 ‡āñŠ ,ā¶āiŌāāÀ ‡āŠ ‡āŠĒā āā¶ā½āāĀā Ÿñ†āŠñ ‡āñŠ Á¹ā ½āò
¶āŌāē

½āā¶¾ā|āā •āā|āā ý

1āĒā†āŠĒā¶āāò ½āò 1āāāÀīā|āĀ¶ā

(Cā) ŌāĒāÖ†āŠāò †āŠāñ Ÿñ†āŠñ †āŠñ †āŠā³⁄₄āĀ †āñŠ āāĒā† āñ³⁄₄ā Ōā†āŠĒā ĀāāāĪā †āŠāñ ††āŠ āñ³⁄₄āā †āñŠ Á¹ā ½āò

43ū Ÿñ†āŠñ †āŠñ †āŠā³⁄₄āĀ †āñŠ ŌāĒāÖ†āŠāò Ōāñ ¹āĒā¹³⁄₄ā Ōā†āŠĒā ĀāāāĪā ½āò āā¶ā½¶āāāĒāāāĒāā †āŠāē Īāī® ĀāāāĪā Öö :

(†āŠ) ĒāĒāĀ †āŠāē Ōā³⁄₄āāē ĒāāŌāāò •ā½āā ½āā¶³⁄₄ā Ēāā¹⁄₄ā; Üā>ā³⁄₄āñ

(Cā) ½āā¶³⁄₄ā Ōāāā¶³⁄₄āāò †āāā ¹āĒāŌāāāā ½āò †āŠā³⁄₄āĀ †āñŠ āāāĒāāò †āŠāē ĀāāāĪā

„¶ā Ōā¹⁄₄āāē ¹āĒāŌāāāā ¹āĀ Ÿñ†āŠñ †āñŠ āāĒā† āā•ā¶ā†āŠāē ĒāĒāĀ †āŠāē Ōā³⁄₄āāē ĒāāŌāāò •ā½āā ½āā¶³⁄₄ā Ēāā¹⁄₄ā (Üā>ā† ½āā¶³⁄₄ā Ōāāā¶³⁄₄āāā) †āŠāē ĀāāāĪā ¹āĒāŌāāāā ¹āĀ †āŠā³⁄₄āĀ †āñŠ āāāĒāāò †āŠāē ĀāāāĪā Ōāñ ,āāāāā†āŠ Ööý

44ū Ÿñ†āŠñ †āŠñ †āŠā³⁄₄āĀ †āñŠ āāĒā† ŌāĒāÖ†āŠāò †āŠāñ āñ³⁄₄ā Ōā†āŠĒā ĀāāāĪā āā¶ā½¶āāāĒāāāĒāā †āŠāē Īāī® ĀāāāĪā Öö :

(†āŠ) ĒāĒāĀ †āŠāē Ōā³⁄₄āāē ĒāāŌāāò •ā½āā ½āā¶³⁄₄ā Ēāā¹⁄₄ā; Üā>ā³⁄₄āñ

(Cā) ½āā¶³⁄₄ā Ōāāā¶³⁄₄āāāū †āāā ¹āĒāŌāāāā ¹āĀ †āŠā³⁄₄āĀ †āñŠ āāāĒāāò †āŠāē ĀāāāĪā

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

„¶ā Ōā¹⁄₄āāē ¹āĒāŌāāāā ¹āĀ Ÿñ†āŠñ †āñŠ āāĒā† āā•ā¶ā†āŠāē ¹āĒāŌāāāā ¹āĀ †āŠā³⁄₄āĀ †āñŠ āāāĒāāò †āŠāē ĀāāāĪā ĒāĒāĀ †āŠāē Ōā³⁄₄āāē ĒāāŌāāò •ā½āā ½āā¶³⁄₄ā Ēāā¹⁄₄ā (Üā>ā† ½āā¶³⁄₄ā Ōāāā¶³⁄₄āāā) Ōāñ ,āāāāā†āŠ Ööý

45ū †āŠāñ†āĀ ¹āĒāāāāŌŸā¶ā āā†āŠŌāāē ¼āāē ,āā†āŠāāŌ½ā†āŠ āñ³⁄₄āāā†ā Īā ,āā†āŠāāŌ½ā†āŠ ,āāāāŌ½āāò †āŠāñ ¼āāĀāāē³⁄₄ā ĒāñĒāā ½āā¶³⁄₄ā †āŠ 37 ¹āĒāĪāāā¶ā¶ā, āā†āŠāāŌ½ā†āŠ āñ³⁄₄āāā†ā †āāā ,āā†āŠāāŌ½ā†āŠ ,āāāāŌ½āāā †āñŠ ,¶āĪāŌāĀā ½āò ¹āĒā†āŠ †āŠĀāā Ööý ,āā†āŠāāŌ½ā†āŠ āñ³⁄₄āāā†ā †āāā ,āā†āŠāāŌ½ā†āŠ ,āāāāŌ½āāā ĪāāĀāē ĒāāŌāāò ,āĪāñ ,āāāĀā, āāāĪā Ōāā¼āāāāĪā Ōāāā¶³⁄₄āāā •āŌāāē ½āāò Ōāñ „¹ā,ā Ōāñ Ōā†āŠāāē Ööý

¹āāāĀāāĪāŌ> †āŠ'

ŌāñĪāā āāĀ³⁄₄āā³⁄₄āĪā Ī³⁄₄āĪāŌāā†ā

³⁄₄āŌ ¹āāāĀāāĪāŌ> †āĀ ¼āāĀāāē³⁄₄ā ĒāñĒāā ½āā¶³⁄₄ā †āŠ (†ā† †āĀ) †āŠā ,āāā¹⁄₄ā,ā ,āāŌā Ööý

¹āŌŌŸ¼āĪāā¹⁄₂ā

1ū ŌāāĪāĀ•āā¶³⁄₄āĪā ŌāñĪāā,āāò †āŠāē ½āĪĒā¼āĪā ŌāāĀĒā¶āā, •āŌāñ Ōāū†āŠò, ¹āĒā, ŌāĪāŌāò, •āñĒā, ,āŌ¹āāāĒā, ŌĪāā†ā ,āĪāñ, •āĒā āāĪāĀāā ŌāĪāāāāāā†ā, ...•āāĀ ,āā¹āĪāĪāĀ †āāā ¹āŌāāĒāĀ ¶āñĪā†āŠ †āŠāñ ¹āāĀ½¹āāāĀ†āŠ Á¹ā Ōāñ ŌāāĪāĀ•āā¶³⁄₄āĪā āāñā ¹āĀ āā¶āāā½āĪā Īā ¹āāāĀĒāāāĒāā āā†āŠ³⁄₄āā Ōā³⁄₄āā Öö ,āāŌā ,Ōā†āñŠ ¹āā †āĀ†āŠā ĀĒāĀĒāāĪā āā†āŠ³⁄₄āā •āāāā Öö †āāā „Ōāñ ŌāāĪāĀ•āā¶³⁄₄āĪā āā•ā āāĪāāā¶³⁄₄āāñ•ā¶ā †āñŠ •āāāĀ³⁄₄āñ āāĪāā ¹āĒā¶ā āā†āŠ³⁄₄āā Ōā³⁄₄āā Ööý

2ū ŌāĒā Ōāē ½āò, ŌāĀ†āŠāĀ ¶āñ †āĀ ¹āĒā†āŠāĀ †āŠāē ½āĪĒā¼āĪā ŌāāĀĒā¶āā †āñŠ āāĪā†āŠāŌā, āāĪāā ¹āāñŌāāā, ¹āāāĀĒāāĒā¶ā †āāā ,¶āĪāĀāāā (ĀĒāĀĒāāĪā) ½āò āā¶āāē āāñā †āŠāē ŌāŌ¼āāāāŌāā †āŠāñ ,āā†āŠāāŌāĪā †āŠĀ¶āñ †āñŠ āāĒā† ŌāāāĪāā¹⁄₂ā†āŠ ŌāñĪāā Ī³⁄₄āĪāŌāā †āŠāñ ¹āĒāŌāĪā āā†āŠ³⁄₄āā Ööý ½āĪĒā¼āĪā ŌāāĀĒā¶āā ¹āŌĒāñ Ōāñ Ōāē āāĪā²ā½āā¶ā Ōāñ Ōā†āŠāāē Öö ,āāāĪāā „Ōāñ ŌāñĪāā Ī³⁄₄āĪāŌāā †āŠāē ,āāāāāā †āñŠ āāĀā¶ā

(Üä) 'āāāĀpāāĒāāš āā°āāā āāāšŌāāē āāš½āāāāāāā 'ā/Ēāā'āāšĒā 'āĀ ī¾āāāŌ°āā
āāšāē ,āāāāāāā āāāš ,āā'ā ½āō āā°āāā°ĀŌ° āāŌ°āāā'ā ½āō 'āĒāā°āāāš'āāĀ āāšā
½āīĒā°āā'ā ŌāāĀpā°āā āāšāā Ōāāō'āāāā āāāš āāĒā° ,šāĀ°ā¾āāē Ōō, fŌā 'āĀ
pāāŌā āāāšŌāāē ¼āāē 'āāā āāā ,āāĀā¼ā ½āō āāāšā 'āĒāā°ā āāāš¾āā °āā ý

(†ãŠ) ¹ãÆª¶|¶†ãŠ|ääÃ ää¶|ã³ääää¨ã|ã ,ã©ãìää ääìää¶|ã³ääå½ã|ã †ãŠÅ|ää Öö ää‡ãŠ
¹ääåÀþääÊã†ãŠ †ãŠän ½ãîÊã¹ääîã ÔääÀþ¶|ää †änŠ Ôää©ã †ã³ää-†ã³ää Ôänîläã†ã

1̂aÆªā¶ā ¶āŠÀ¶āāē Öö, āā¶āŠ¶Öö 1̂aÆªā¶ā ¶āŠÀ¶āāē Öö |ā©āā ¾āñ āā¶āŠÔā
¶āŠāē½ā|ā 1̂A 1̂aÆªā¶ā ¶āŠāē •āñ†âØāāē; |ā©āā -

(Eã) 1ãE²a¶a‡aŠ|aaĀ Ôlãaaa½a|lã, aaÖ|ãOãÆãÖãe Ö‡aŠ²aÀãe ,ã©alãã ,ã¶¼ã©ãã
‡ãñŠ ½ããf¾ã½ã Ôãñ l³ãlãô©ãã ‡ãŠãe ,ãlãããfã ‡ãñŠ ,ããlã ½ãò ½ãñÊã¼ãñlã ÔããÀPã¶ãã
½ãò ãã‡aŠÔããe „ÊÊãñEã¶ããe¾ã ,ãlãããlãÔÝ aaÖ|ã ‡aŠã aa¶ã¼ãããããã ‡aŠãlãã Ööý

 ${}^1\text{Hk}kx \text{ II} \mu [\text{k.M } 3(\text{i})^0$

Hkkjr dk jkti=k % vlk/kj.k

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60 *f*Ôā†āŠāē Ôā½āÔ|ā,,¹ā¾āāñÔāē •āāē|ā||ā (Ôā½āÔ|ā •āāē|ā||ā ,āāāāÔ|ā¾āāā) ‡āñŠ āāĒā†
ÔāāĀPā||āā ¾āāā¹ *f*Ôā †āāāĀāā|āÔ, ‡āŠñ ,ā||āiPœñ⁵ (‡āŠ) ½āō |ā|āō †āiĀāē Ôāñ|āāē
Ôāō |āāñ *f*Ôā †āāāĀāā|āÔ, ‡āñŠ ‡āŠā¾āĀāñ~ā ‡āñŠ ,ā||āÔāĀ|ā Ôō *f*Ôā †āāāĀāā|āÔ,
‡āŠñ †āĒ¾āāñÔā Ôā½°āāēāē ½āāÔāĀ~ā|āĀ||ā ‡āñŠ ,ā||āiPœñ¹ †āĒ½āā 1-†āĒ½āā 8
*f*Ôā āā||āāāĀĀ¥ā ‡āŠĀ||āñ ‡āñŠ āāĒā† ½āāÔāĀ~ā|āĀ||ā †āĒā||ā ‡āŠĀ|āā Ôō āā†āŠ
‡ā¾āā †āāā|āĀ~āāā||ā†āŠ -Ôāñ-āā||ā~āāē' āā¾āā¾āā |ā¾āāÔāāā *f*Ôā †āāāĀāā|āÔ,
‡āñŠ ‡āŠā¾āĀāñ~ā ‡āñŠ ,ā||āÔāĀ|ā Ôō |āāā āā†āŠÔāāē Ôāāē½āā |ā†āŠ Ôō ý

7û ¾äÖ ¹ääÄääÍáÓ, ää¼½¼ääÊääÇEä¼äñ¼ääò ¹Ä ÊääØäî Öñ¼ää Öö -

(†āS) ½āīEā¼āīā ŌāĀĀPa¶āā āā•āŌāñ 'āāāĀPāāEā†āS Ōāñlāā Ĩ¼ālāŌāā ‡āñS
'āĒ¼āāñ•¶ā ‡āñS āāEā† āā¶āāā½āĀā ‡āSĀāā Ōō ,āāālāā āāāāē¼ā 'āāā Ōāñ
,āāāfāŌāĒŌāē'ā ‡āSĀāā Ōō; āāā

(Eā) ½āāō•āīā ½āīÊā¼āīā ÔāāÀpāāā āā•āÔāñ ¹āÆ³āāāāŠāāÅ ¹āāāÀpāāÊāāāŠ
āāŠāñ Ôāñīāā ¼āāāÔ©āā āāñ ¹āÆ³āāāñ•āā āāñ āāÊāā, āāī½āāāā āñāā Ôōý

8ü ¾äÖ ¹aaaÀaaÍaÓ> ÔânÍaa ‡aŠÀaÀ Ôân ¹aÍÍaŠ ,Ôa ½aÍÊa¼aÍÍa ÔãaÀPa¶aa ‡ânŠ aaÊa† ÊânÊaa-¹aÊaa%aŠ¾4aa aaÍaaa¶aaa¹ÁÓ> ¶aÖaè ‡aŠÀ¹aa Öö aa·aÔân Ôa½¹aaaš, Ôaa³4aa·a Ía ,¹aÖ¹aŠÀ ‡ânŠ Á¹a ½áo ÊaaaaÀ¹a Ía ½aa¶¾4a aa¹aŠ¾4aa Öø³4aa Ööý ÊânÊaa ½aa¶¹a¹aŠáo ‡aŠaè ÖáoÀ½aa¶¾4a ,¹¹aãaa†¹a ¼aaÀ¹aaè³4a ÊânÊaa ½aa¶¹a¹aŠ 16 ½áo ¾a©aa aa¶¹aÊaaÀaaÀ¹a fÔa ¹aÊ¹aŠÀa ‡aŠaè ½aÍÊa¼aÍÍa ÔãaÀPa¶aa ¹aÀ ÊaaÔaÍ Öân¹aaè Ööý

9û ¾ãÖ 'ääÄÄääİäÓ' ¹Æªª¶ā₄āŠ¶āāÃ 'āÄÊñĈääâ₄āŠ¶ā ₄āŠñ āİİää¶¶āāªÄÓ' ¶āÖæē
₄āŠÄ¶ā Ööý

$$\frac{1}{2}\tilde{a}_i - \tilde{n}$$

10ü ¾āÖ 'aaaÀaaÍáÓ› ÔânÍāā aaÀ¾āā¾ā'á Í¼āÍāÔ©āā ½āō °āāā¾ā'Íāāō |ā©āā Ôāā°āāāāfā|ā
,āāāfā¾āSāĀāō ‡āŠāē ½āā¶¾¼ā|āā |ā©āā ½āā'ā 'āÀ Ôāā½āā¶¾¼ā āāÔāRāā|ā āā¶āāāĀāāÀ|ā
‡āŠĀ|āā Ööý ÔânÍāā āāÀ¾āā¾ā'á Í¼āÍāÔ©āā ‡āñŠ °āĀĀñ ½āō ÔāīPā¶āā ‡āŠāñ 'āÆ‡āŠ›
‡āŠĀ¶āñ ‡āŠāē ,ā'āñāāā†ā fŌā ¼āāĀ|āāē¾ā ÊāñĒāā ½āā¶ā‡āŠ ‡āŠāē 'aaaÀaaÍáÓ› 'Ēē' ½āō
°āē Øā¾āāē Ööý fŌā 'aaaÀaaÍáÓ› ½āō āā•ā¶ā ½āīyāō ‡āŠā ÍāYāĀ¶ā āā‡āŠ¾āā Øā¾āā Ōō
lāñ fŌā 'āÆ‡āŠĀ Ōō :

(†ãŠ) ½ãîÊã¼ãî|ã ÔãÀãÞã¶ãã †ãÑŠ ...¹ãÀ ¹ããÀãÞããÊã†ãŠ †ãÑŠ ,ããã£ã†ãŠãÀãò †ãŠã Ì³¼ãîãÖãÀ ;

(Eã) Ì³¼ãÌãÔ©ãã ¹ãÆãã|ã¹ãŠÊã ‡ãŠãè ½ãã¶³¼ã|ãã |ã©ãã ½ãã¹ã ;

(Øã) ää¶ä½äãÃ¥ã ,ã©ãìää ,,¶¶ã¾ã¶ã Ôãñìää†ã ;

(Üã) ¹ãääÀþãÊã¶ã Ôãñlãã†ã ;

(Y) „fääÀ ‡ãSãè ÊääØã|ão ;

(Pã) †‡ăŠ ääläšääē³/₄ă ,ăăăăÔ|ă |ă©ăă †‡ăŠ ,ă½ăî|ăĂ ,ăăăăÔ|ă ‡ăŠñ 'ăĀĬă|ăăē ÊănĒăă†ăŠ¶ă ‡ăŠă Ĭ¼ăĬăÖăÀ ; |ă©ăă

$$^1\tilde{a}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\rangle \text{ '}\mathfrak{E}\tilde{a}\text{'}$$

İ^{3/4}İ^Ö©İ† :

¾Ö ¹ÄÀÍÓ, ¼Ä|Äè¾Ä

$$\hat{E} \approx E + \frac{1}{2} \hbar \omega \left(\frac{1}{2} + \frac{1}{2} \right) = E + \frac{1}{2} \hbar \omega$$

,ãä¼ã,ã ,ãâØã Öóý

 $\frac{1}{2}\tilde{a}i-\tilde{n}$

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- [illegible]

$$^1\text{Hk}kx \parallel \mu[k.M \ 3_{(i)}^0$$

Hkkjr dk jkti=k % vlk/kj.k

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¹ããÄÀãäÍãÓ› 'Øã'

$\frac{1}{4}\pi^{\frac{3}{4}}\tilde{A}^{\frac{1}{4}}\tilde{E}^{\frac{3}{4}}\tilde{C}^{\frac{1}{4}}\tilde{S}^{\frac{1}{2}}\tilde{O}^{\frac{1}{2}}$

$$\frac{1}{2}\tilde{a}\tilde{a}^{\dagger}\frac{1}{2}\tilde{a}\tilde{a}^{\dagger}\ddot{\alpha}\ddot{\beta}\hat{\alpha}^{a_1}_{\dot{4}}\tilde{A}$$

34äÖ 1ääÄääÁáÓ, 14ääÄ1ääë34ä ÊãnĈEää 12ää¶āāšŠ (fâ; † †Ôă)11 †āŠă, äää14ă, äăŌă Ööý

¾ãÖ 'āāāÀāāĀóŸ „¶ā 'āāāÀāāĀóāò ‡āŠāē ÔāīPāāē āñ ÀÖā Öō •āāñ ,ā¶¾ā ÊāñĒāā
½āā¶ā‡āŠāō ‡āŠā ¼āāŌā Öō ,āāōÀ ¼āāÀ|āāē¾ā ÊāñĒāā ½āā¶ā‡āŠ 11 'āā¶ā½āāŸā Ÿñ‡āŠñ'
‡āñŠ āāÊā† Ōāā¹¼āĀ ‡āŠā ‡āŠā¾āĀ ‡āŠĀ|āñ Öōý

1û 'ãããÄãäÍãÖÿ `‡ãš` - ,ã¹ãî|ãÃ ,ããããÔ|ã³⁄₄ããâ - ÌãñªãÔããf> ÊããÖã|ãò ¹⁄₄ããÄ|ããë³⁄₄ã
ÊãñÇãã ¹⁄₂ãã|ã‡ãš 38 ' ,ã¹ãî|ãÃ ,ããããÔ|ã³⁄₄ããâ' ¹⁄₂ãò Ôã¹⁄₂ãããäÍãÖ> ý

$$^1\tilde{a}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\rangle 1$$

ää¹¹äÿäæ : ¾ÄÖ ¹ääÄääÍäÖ ¼ääÄ¹ääæ¾ä ÊänŒää ½ää¶ä‡äŠ ‡äŠä ,ääØä ¶äÖäé Ööý fÔä
 ¹ääÄ¹ääÍäÖ ‡äŠä ¹äÆ¾ääñ•ä¶ä ¾ÄÖ Öö ää‡äŠ ¼ääÄ¹ääæ¾ä ÊänŒää ½ää¶ä‡äŠ (fâ¡ † †Ôä) 11
 ,ääöÄ ¹ä¶¹äÍ¹ääæ ,ä¶¹äÄäÖÊææ¾ä ÊänŒää ½ää¶ä‡äŠ (,äáfÃ † †Ôä) 11 'ää¶¹½ääÄÿä
 Ýñ‡äŠñ' ,äáfÃ †¹äŠ ,ääÄ ,äáfÃ Ôääæ' 12 'Ôän¹ää ääÄ¾ää¾ä¶¹ä ¹¾äÍäÖ©ää ¹ä©ää †Ôä ,äáfÃ
 Ôääæ 29 'Ôän¹ää ääÄ¾ää¾ä¶¹ä ¹¾äÍäÖ©ää ¹äÆ‡äŠ¶¹ä ‡änŠ °ääæÞä ½äÍŒ¾ä ,äâ¹Ääö ‡äŠän
 Ô¹äÖ, ää‡äŠ¾ää •ää† ý

,ã¶ãÀÀãÓ»Èãë³⁄₄ã ÊãñÇEã ½ã¶ã¶ã‡ãŠ (,ããfÃ † †Ôã) 11 'ãã¶ã½ããÃ¥ã
 Ÿñ‡ãŠñ', ',ããfÃ †¹ãŠ ,ããÀ ,ããfÃ Ôããè' 12 'Ôãñlãã äãÀ³⁄₄ãã³⁄₄ã|ã
 l³⁄₄ãlãÔ©ãã‡ã', äãðÀ '†Ôã ,ããfÃ Ôããè' 29 'Ôãñlãã äãÀ³⁄₄ãã³⁄₄ã|ã
 l³⁄₄ãlãÔ©ãã‡ã : 'ãÆ‡ãŠ,¶ã' ‡ãñŠ Ôãã©ã |ãlÈã¶ãã ý

1. ' ,āāfÃ †¹āS ,āāÄ ,āāfÃ Ôāāè' 12 ½āō āā³⁴āñ Øā³⁴āñ Ôāā%āS ½āŲā†āŠāĒāāè¶ā
 'āĒāīāīāā¶ā ¼āāÄ|āāè³⁴ā ĒāñĒāā ½āā¶ā†āŠ 11 ½āō fÔā ÔāāÓ Ôāñ ¶āÔāē āā³⁴āñ Øā³⁴āñ Ö
 †ā³⁴āāōāā†āŠ ¼āāÄ|āāè³⁴ā ĒāñĒāā ½āā¶ā†āŠāō Ôāñ Ôāā°āāāāīā Ōā¼āāē
 Ôāā%āS ½āŲā†āŠāĒāāè¶ā 'āĒāīāīāā¶ā, •ÖÖā ,āāīā Ōā¼āāā Øā³⁴āā Öö, ¼āāÄ|āāè³⁴ā

ÊāñĒāā ½āāāāāš 101 ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāšāō āāšā āĒĒā½ā ĪāāĀ
,āāōāāēāšĀāā ½āō Ōāāā½½āāĒĒā āāšĀ āā¾āñ Ōā¾āñ Ōō •āāñ āāāšā ,āāfĀ āāš ,āāĀ
†Ōā 1,āāāĀĀĀŌĒĒē¾ā āāĪāāāē¾ā āāĀāāōāāĀŌā ½āāāāāš āāñš ,āāāĀĀ Ōōý

2. fŌā ½āāāāāš ½āō ,āĒāŌā ĪāāāĒĒāē āāšā āĒ¾āāāñŌā āāāšš¾āā Ōā¾āā Ōō,
,āŌĀāā¾āā, Īāāō āāĪāāāē¾ā āāŌŌāāāā āāšā āāĪāĒĒāāā' āāñš ŌŌāāāā āĀ Īāā 'āĒĒāā-
āā' ,āāōĀ Īāāō Ī¾āāāāš ,āā¾ā āāšā āāĪāĒĒāāā' āāñš ŌŌāāāā āĀ Īāā 'Ēāā¾ā-Ōāāāāā
āāĪāĒĒāāā' āāšā āĒ¾āāāñŌā āāāšš¾āā Ōā¾āā Ōōý

3. ,āāāĀĀŌĒĒē¾ā ÊāñĒāā ½āāāāāš (,āāfĀ āā†Ōā) 11 āāšā ,āāāĪĒēñā 2 ¾āŌ ĪāāāĀā
āāšĀāā Ōō āāāš ,āāāĀĀĀŌĒĒē¾ā ÊāñĒāā ½āāāāāš (,āāfĀ āā†Ōā) 11 fŌāāē
ÊāñĒāā ½āāāāāš (¾āāāāāā ,āāfĀ āā†Ōā 11) āāñš āāĪāĒĒāāē āāŸ āāšā
,āāāāā¾āš½āāā āāšĀāā Ōōý ,āā: fŌāñ ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš 11 Ōāñ fŌāāāĒā†
Ōā āā¾āā Ōā¾āā Ōō āā¾āāōāāāš ¾āŌ fŌā ÊāñĒāā ½āāāāāš ,āŌāāĀāā fā; āā†Ōā 11
½āō ¾āŌ āĒĒāŌāāāŌāāš āāŌāēā Ōōý āāāšĀ ¼āāē, ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš 11 ½āō
,āāāĪĒēñā ŌāāĒ¾āā 2 āāšāñ fŌāāāĒā† ĀĒāā Ōā¾āā Ōō āāāāāš ,āāāĀĀŌĒĒē¾ā
ÊāñĒāā ½āāāāāš (,āāfĀ āā†Ōā) 11 āāšāē ,āāāĪĒēñā ŌāāĒ¾āā,āāō āāšñ ŌāāŌā
āāĒš½āāāāā āāāāē ĀŌñ ý

17.½āĪĒ¾āā āāā¾ā½āāñā ½āñ, `` ,āāāāāā `` ½āñā, ``Ēā. ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš (fā;
āā†Ōā) `` ĪāāēŌāĀ āāšñ ,āāāŌāĀā ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš (fā; āā†Ōā) 12 ``
½āñā, āāāĪĒēñā 59 ½āñā, ½āā (āāš) āāšñ ŌŌāāāā āĀ , āāā½āāāāĒāāĒā ½āā āāšāñ
āĒāāāŌŌāāāāāā āāāšš¾āā •āā†Ōāā, āā½āāā:-

"(āāš) Āā¾āĒāē ,āŌāāā Ēāā¾āāāĪā Āā•āŌā āāāšš¾āā ĀāāāĪā¾āāō ½āō āĒĒāā
Ōāñāā Ōō āŌāā ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš 18,Āā•āŌā ¾āā ¼āāĀāāē¾ā
ÊāñĒāā ½āāāāāš 109, āāĪāāāē¾ā āāĒāĒāāā, •āāñ ¼āāē āĒĒāŌāāāāŌāāš
Ōāñ, āāšñ ,āāāŌāĀ Ōā½ā¾ā āāĪā¾āā•āā āāšñ ,āāāāā āĀ ĒāñĒāā Ēāā¾ā ½āō
Ōāāā½½āāĒāā āāāšš¾āā •āāāā Ōō, āĀāāā āĀ āāšĀ¾āāñŌ¾āā
Ēāā¾ā (āāšĀ Ōāāāāā) ½āō Ōāāā½½āāĒāā āāāšš¾āā •āāāā Ōō; ,āāōĀ "

18.½āĪĒ¾āā āāā¾ā½āāñā ½āñā, `` ,āāāāāā `` ½āāñ, ``Ēā. ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš (fā;
āā†Ōā) `` ĪāāēŌāĀ āāšñ ,āāāŌāĀā ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš (fā; āā†Ōā) 16 ``,-

(i) ,āāāĪĒēñā 68āāš āāšñ ŌŌāāāā āĀ , āāā½āāāāāāĒā ,āāāĪĒēñā āāšāñ
āĒāāāŌŌāāāāāā āāāšš¾āā •āā†Ōāā, āā½āāā:-

"68.āāš Êāñāāāāšā, ¾āāāā āĒāāāāŌŸāā āĀā ,āāāāñ Ōāā½āāā¾āā
āāāšĒ¾āāāšĒāāāō āāñš ,āāāŌāĀā ,āāōĀ āāñ½āāē (Āāēāā) Āā ½āō,
†ñŌāāē Ōā½āāāšā, Ōāā¾āāā āāāā ,āŌāšĀāō āāšāē ½āāō āāšāē
āāāāāĒāē āāšāē •āāāāē Ōō •āāñ „Ōāāāñ āŌāĀāō āāšāñ āāāšĀā† āĀ āāāāñ
āāñš āāĒā† āāāāāāā āāšāē Ōāāēā, āāā „Ōō āāāšĀā† āĀ āā āāāšĀ
āāāāāĒāē āāñš āāĒā† āāāāāāā āāšĀāā Ōō āāñ †ñŌāāē ,āāāāŌ¾āāō āāšāñ
ĪāŌ ,āŌāĒāāēāā ½āĒĒ¾ā āĀ ŌāĪāāēāŌ Ōāā½āāāā (fāĪāōĒāē) ½āō
,āāāāāāā āāšĀñŌāāý †ñŌāāē ,āāāāŌ¾āāō āāšāē āāāāāĒāē Ōāñ āĒāāā
ĀāāāĪā¾āāō āāšāñ ¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš 18, Āā•āŌā āāñš
,āāāŌāĀāā ½āō Āā•āŌā āāñš Āā ½āō ½āāā¾āāāā āāē •āā†Ōāāē ý •āā
Ī¾āĪāŌāā¾ā āāñš Ōāā½āā¾āā āāāšĒ¾āāāšĒāāāō āāñš ,āāāŌāĀā
āāāāāĒāē āāñš āāĒā† ĀĒāāē ,āāāāŌ¾āāō āāšāñ ŌāĪāāēāŌ Ōāā½āāāā
(fāĪāōĒāē) ½āō ,āāāāāāā āāāšš¾āā •āāāā Ōō āāñ fŌā āāŌŌāāāā ½āō
¼āāĀāāē¾ā ÊāñĒāā ½āāāāāš 105 ĒāāŌā āāŌāē ŌāñŌāā ý"

İ34aİaÔ©aa ‡ānŠ ,āāÀā14ā 12ānā 1āEā1ā Öān |āān āā¶ā12¶āāāÊāāāEā1ā ‡āŠān .,¶ā12ānā İāāāā12āÊā ‡āŠÀ¶āā ÔāÖāè ¶āÖāèà ÖānØāā :- "

(ii) 1̂āāāĀāāĀŌŌŌ Ōā ‡āŠñ ,ā¶āīPœñª 4(Ēā) ‡āŠñ āā¶ā½¶āāāĒāāāĒāā ,ā¶āīŌāāĀ
1̂āĒāāĀŌŌŌāāāāāāāāā āā‡āŠ¾āā •āā†Ōāā, ¶āā½āāā:-

"(Cēā) ¼āāĀ|āāē¼ā ÊāñCēāā ½āā¶ā‡āŠ 11, āā¶ā½āāĀŷā Ÿñ‡āŠñ ‡āŠñ 'āāāĀāāĀŌ, `‡āŠ`
 ÔāñĪāā āāĀ³¼āā³¼ā|ā Ī³¼āĪĀŌ©āā‡ā ‡āñŠ ‡āŠā¼āĀāñ`ā ‡āñŠ, āā|āŌāĀ|ā ŌāāĪāĀ•āāā¶ā‡āŠ-Ōāñ-
 āā¶ā•āāē
 ÔāñĪāā āāĀ³¼āā³¼ā|ā Ī³¼āĪĀŌ©āā‡āy"

(iii) ${}^1\tilde{a}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\rangle \tilde{U}\tilde{a} \nmid \tilde{a}\tilde{S}\tilde{n}$ -

(‡ăȘ) ,ă¶ăİPceñª l äă¶ă½¶ăăăÊăăăĈăă ,ă¶ăİÔăăÀ ºăĖăăăăÔ©ăăăăªăă äă‡ăăȘ¼ăă Øă³/4ăă

Öö:

"1 ¼āāĀ|āāē³ā ĒāñĈāā ½āā|ā‡āŠ 11, āā|ā½āāĀ¥ā Ÿñ‡āŠñ ½āō Ōā½āāāāĪāŌ, ¼āāāĀāāĪāŌ, ‡āŠ ŌāñĪāā āāĀ³āā³ā|ā Ī¼āĪāŌ©āā‡āŸ"

(Eā) ,ā¶āiPœñª l āā¶ā½¶āāāÊāāāEā|ā ,ā¶āiÔāāÀ ºāÆāā|āÔ©āāāā¹ā|ā āā‡āŠ¾āā Øā¾āā

Öö:

"2 ¼āāÀ|āāē³⁄₄ā ÊāñĈēāā ½āā¶|ā‡āŠ 11, āā¶|ā¹⁄₂āāÃŸā Ÿñ‡āŠñ ½āō Ôā¹⁄₂āāāāāāÓ›
¹āāāÀāāĪāÓ› `Ĉē` ÔāñĪāā āāÀ³⁄₄āā³⁄₄ā|ā Ī³⁄₄āĪāÔ©āā†ā: ¹āĒ‡āŠ›¶|ā ý"
20.½āìĈē³⁄₄ā āā¶|ā³⁄₄ā¹⁄₂āāñā ½āñ, ``¹āāōāāĤā` ½āñ, ``Ĉē. ¼āāÀ|āāē³⁄₄ā ÊāñĈēāā ½āā¶|ā‡āŠ (¶|ī †
†Ôā)`` ĪāāēÓāÃ ‡āŠñ, āā|āÔāÃ|ā ¼āāÀ|āāē³⁄₄ā ÊāñĈēāā ½āā¶|ā‡āŠ (¶|ī † †Ôā) 17 ‡āŠñ ¹āĪPāā|āā,
āā¶|ā¹⁄₂¶|āāāĒāāāĈēā|ā ¼āāÀ|āāē³⁄₄ā ÊāñĈēāā ½āā¶|ā‡āŠ, āā|ā:Ô©āāāā¹ā|ā āā‡āŠ³⁄₄āā •āā†Ôāā,
¶|āā¹⁄₂ā|ā:-

$$\frac{1}{4}\tilde{A}|\tilde{e}^3\tilde{E}\tilde{E}\frac{1}{2}\tilde{A}\tilde{A}\tilde{S}(f\hat{a};\dagger\dagger\hat{O}\tilde{a})$$

18

Àã•ãÔÌã

(fÔã ¼ããÀ|ããë¾ã ÊãñÇãã-½ãã¶ã±ãŠ ½ãö ½ããñ»ñ »ãf¹ã Ìã Ôãã¹ãã¶¾ã »ãf¹ã ¢ãñ ¹ãÆ±ãŠãÀ ±ãŠñ ,ã¶ãìPœñª Ööy f¶ª ¢ãñ¶ããö |ãÀÖ ±ãñŠ ,ã¶ãìPœñªãö ±ãŠã Ôã¹ãã¶¶ª ¹ãÆããããã±ãŠãÀ Ööy ½ããñ»ñ »ãf¹ã ±ãŠñ ,ã¶ãìPœñª, ½ãìÇ¾ã ããÔã®ã¶ããö ±ãñŠ ÔãìPã±ãŠ Ööy)

$$,, -\tilde{n} \dot{I}^{3/4} \tilde{a}$$

¼ääÄ|ääë¾Ä Öä¶äæ ÊänŒää‡äŠÄ ÖääÖ©ää¶ä 'äÄä •ääÄæ ääläſääë¾Ä äälälÄÄŸä |äö¾ääÄ ‡äŠÄ¶ää †lää „¶ä‡äŠñ 'äÆÖ|äiaä|ä‡äŠÄŸä ääläÖä¾ä‡äŠ ‡äŠä¾äÄ-ä@ää|ä ½äñä "äë Öä¾ääë ,ää¾ä ‡äŠäë 'äääÄ/äääÖää, 'fää‡ä|läæ' ÖäÖ/ääääÖä¾ääö ‡äŠñ ,äälä"ä¶ääö ‡äŠän œänü;‡äŠÄ, †‡äŠ ÊänŒää ,äläääſä ½äö ,ääääÖ|ä¾ääñä ‡äŠñ ,ä¶ä'äÄÆlääÖ ,ä©älää läðää® ‡änŠ Á'a ½äö ,ä©älää "ñ¾ä|ää,ääö ½äö ‡äŠ½ääë ‡änŠ 'äääÄŸää½äÖläÄ'a 'fää‡ä|läæ' ½äö läðää® Öän¶än Öän ,ääää©Ä‡äŠ Êää/ääö ½äñä läðää® ‡äŠñ ÄŠ'a ½äñä Öä¾ääë Ööý ,ää¾ä ½äö Ää•äÖlä |ä©ää ,ä•äÄ¶ä "än¶äö Öäë Öää½½äääÊä|ä Öö ý Ää•äÖlä läÖ ,ää¾ä Öö •ään †‡äŠ 'äÆää|äÖŸä¶ä ‡äŠäë Öää½ää¶¾ä Öäää|äääläääſä¾ääö ‡änŠ "äöÄ¶ä „'ä,ä Öän|ääë Öö |ä©ää fÖän ää"ä%äŠäë, läiÊ‡äŠ, ¾äää•ä, Êää/äääſä |ä©ää Ääü¾äÊäë

$$^1\text{Hk}k\text{x} \text{ II} \mu [\text{k.M} \text{ 3}_{(i)}^0$$

Hkkjr dk jkti=k % vlk/kj.k

31

ÔâããÖ|ã äãlãää¼ã,ã ¶ãã½ããò 'ãÀã Ôããªãã¼ãÃ|ã äã‡ãŠ³¼ãã •ãã|ãã Ööý fÔã ½ãã¶ã‡ãŠ ‡ãŠã
„,ñl³4ã, ‡ãlŠœ fÔã 'ãÆ‡ãŠãÀ ‡ãñŠ Êãñ¶ãñ¶ããò |ã©ãã Üã,¶ãã,ããò Ôãñ „,¹ã,ã Àã•ãÔlã ‡ãñŠ
ÊãñÇãã

Ì¼ãİãÖãÀ ‡ãŠãñ äã¶ãŁãÃããÀ|ã ‡ãŠãÀ¶ãã Ööý

Âã•ãÔlã ‡ãñŠ ÊãñƐãã ½ãõ ¹ãÆã©ããã½ã‡ãŠ ½ãì-ã ¾ãÖ äã¶ã£ããÃããÀ|ã ‡ãŠÀ¶ãã Öõ äã‡ãŠ
 Âã•ãÔlã ‡ãŠãñ ‡ãŠªã ½ãã¶¾ã|ãã ¢ãë •ãã‡ ý Âã•ãÔlã ‡ãŠãñ |ãªã ½ãã¶¾ã|ãã ¢ãë •ãã|ããë Öõ •ãª
 ¾ãÖ

1û ¾ãÖ ½ää¶ã±ãŠ ää¶ã½¶ääãÊääãÊã¶ã Êãñ¶ãªñ¶ääò |ã©ää Üã¶¶ã,ääò Ôãñ „!ã,ã Àã•ãÔ!ã ±ãñŠ ÊãñÊää ¹ãÀ ÊääØãî Öãñ!ã Öõ!:

Øã) ¹ãÆää¼ãÓÿã¶ã ¼ãŠãè ,ãääãÔ¼ã³¼ãääò ¼ãŠã ,ã¶¼ã ¼ãñŠ 'ãÀã ,¹ã³¼ãääñØã ¼ãŠã¶ãñ
Ôãñ ¹ãÆã¹³¼ã ³¼ãää•ã ,ãääÔÀ Àü¼ãääÊ¾ãää

(ṭāš) ¹āEāā|āÓYā¶ā ṭāšSān ²n³⁄₄ā ¶āṭāS³āē ,āāāāā ¶āṭāS³āē Ōā¹⁄₂ā|āīĒ³⁄₄āāā ³⁄₄āā
 Äāāāā³⁄₄āāāā ṭāšN ,¹³⁄₄āāāŌā ṭāšN āāĒā† ⁰³⁄₄āā•ā ¹āE¹⁄₄āāÄāāā ṭāšS ¹⁄₂āā¹ā; |āāā

1Eā fÔā ½āā¶ā‡āŠ Ôāñ „¹ā,ā Öāñ¶āñ lāāÊāāē ¶ā‡āŠāē ¾āā ,ā¶¾ā āālāšāāē¾ā ,āāāāÔ|ā
¹āÊā¹|ā ‡āŠÀ¶āñ ‡āŠñ āāÊā‡ āā‡āŠÔāāē Ôāāāā¹āā¹½ā‡āŠ ,āāāfā‡āŠāÀ ‡āŠāē
āāāā¹āÔāÆÔ¹ā¹ā ¹āÀ

[illegible]

4û ÔânÎāā†ā 'āÆªā¶ā ‡āSÀ¶āñ ½āò āāÎāÎāñÓā ÀS'ā Ôāñ ‡‡āS 'āÆāā¶āÓÿā¶ā 'āĀā ‡‡āS
ÔāāāÎāā¶ā½‡‡āS ÔāÖ½āāā¶ā ‡āSñ ,ā¶āiÔāāÀ ‡‡āS Ôā½ā³¼ā ,āÎāāā¶ā ½āñā ‡‡āS ‡āSā¾āĀ
‡āSñ āā¶āÓ'āā¶ā

†āŠāē †āiŠĪāĒāā ĩ¼āā!ā Ööý ÔāñĪā†ā ††āŠ ††āŠĒā ,āĪāāāā ½āō ,ā©āĪā ††āŠ-Ôāñ
 ,āāāā†āŠ ,āĪāāāā³¼āāō ½āō ĩāÆāāĪā †āŠāē •āā Ôā†āŠāē Ööý ý ÔāñĪā†ā ĩāÆāāĪā
 †āŠÀāñ †āŠāē

[illegible]

,ã¶|ài°ããfããò ý f¶|ã ,ã¶|ài°ããfããò Ôãñ ,,¹ã,ã Àã•ãÔÎã ‡ãŠãe fÔã ½ãã¶|ã‡ãŠ ½ãò ÞãÞããÃ
 ¶|ãÔãe ‡ãŠãe •ãã|ããe ¹ãÀ¶|ãì ,,¶|ã ¹ãÀ ¼ããÀ|ããe³¼ã ÊãñŒãã ½ãã¶|ã‡ãŠ 11 'ãã¶|ã½ããÃ¥ã
 Ýñ‡ãŠñ' ½ãò

$$\begin{aligned} & \ddot{\ddot{a}}\ddot{S}) \quad {}^{03/4}\ddot{a}\ddot{a}\ddot{a}\ddot{a} - \ddot{a}\ddot{a}\ddot{a}\ddot{S}^a, \ddot{a}\ddot{a}\ddot{a}\ddot{a} \ddot{a}\ddot{a}\ddot{a}\ddot{S}^a\ddot{a}\ddot{e} \mid \ddot{a}\ddot{E}^{3/4}\ddot{a} \ddot{a}\ddot{S}\ddot{n}, {}^{1\ddot{a}}\ddot{S}^{3/4}\ddot{a}\ddot{a}\ddot{n}\ddot{O}\ddot{a}, \ddot{a}\ddot{a}\ddot{a}\ddot{a} \\ & {}^{1\ddot{a}}\ddot{E}\ddot{a}\ddot{a}\ddot{a}\ddot{O}\ddot{Y}\ddot{a}\ddot{a} \ddot{a}\ddot{S}\ddot{S}\ddot{n} \quad {}^{\ddot{a}}\ddot{n}^{3/4}\ddot{a} \ddot{A}\ddot{a}\ddot{a}\ddot{I}\ddot{a}^{3/4}\ddot{a}\ddot{a}\ddot{n}\ddot{a} \ddot{a}\ddot{S}\ddot{S} \quad {}^{1\ddot{a}}\ddot{E}^{1/4}\ddot{a}\ddot{a}\ddot{A}; \end{aligned}$$

(Eā) Ààù³/4ääÊ>³/4ää - ¹ãÆää|ãÓÿã¶ã ‡ãŠãè ºãèÛãÃ‡ãŠãÊããè¶ã ,ääääÔ|ã³/4ääò ‡ãñŠ
,¹ã³/4ääñÔã ‡ãñŠ äãÊã† ¹ãÆ¹/4ääÀ, ºãÖãÿã ‡ãñŠ äãÊã†, ¹ãñ>ò, >Êñ|¹/²ää‡ãÃŠ,
‡ãŠã¹ããèÀãf>

$$|\tilde{a}^{\odot}\tilde{a}\tilde{a} \pm \tilde{a}\tilde{S}^{1/2}_{1/2}\tilde{a}\tilde{a}\rangle \tilde{A} \quad \tilde{O}\tilde{a}\tilde{u}^1\tilde{a}\langle \tilde{I}\tilde{a}\tilde{n}^3_4\tilde{a}\tilde{A}; |\tilde{a}^{\odot}\tilde{a}\tilde{a}$$

Øā) Êāā¼āāāİā - 'fāā¼ā¼ā' āā¼āāāİāāō āāā fāāÅ¼āāō āāāā,¼āāāāē 'āāāāāē āāāāē āāāā āāāāāāō āāāāāē ½āō,¼āāāāē fāāāāÅ¼ā āāā,¼āāāāāā ½āō Êāā¼ā āāāā

ãäÏã|ãÀ¥ã ý

6û ¾ãÖ ½ää¶ā†āŠ ää¶ā½¶āääÊääÇā¶ā Ôãn „¹ā, ā Àā•ăÔÎā ‡āŠãn ÞāÞääÅ
 ¼~ã~ Ö~~¹~ã~~¶~ã~~Ä~ã~~Ö~~ ‡~ã~¹~ã~
 ‡āŠ) ¹ā»ā ‡āŠÀāÀ [ªñÊão ¼ääÀ¶ää¾å ÊãnÇää ½ää¶ā†āŠ 17 "¹ā»ñ"];

1¼āi-Ôāā!āā āāīā†āŠāÔā†āŠ|āāĀ,āāñā †āŠñ āāĒā†, Āā•āÔīā †āŠā ĒāñĒāā ¼āāĀ|āāē¾ā
 Ôā¶āāē ĒāñĒāā†āŠāĀ ÔāāÔĀā¶ā 'āĀā •āāĀāē fÔā āāīāÔā¾ā†āŠ āāīāā-āā¶āñĀīā
 ¶āāñ> †āŠñ

,ã¶ãiÔãÀ¥ã ½ãñâ ää‡ãŠ¾ãã •ãã¾ãñØãã ý

$$^{\ast} \tilde{n}\tilde{a}\tilde{e}\tilde{a}\dagger\hat{a}^{-1}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\rangle 1$$

[PART II—SEC. 3(i)]

(Eā) ā̃ā̃|ā|ān|āāò Ôññ „,|ā̃,ā̃ Êāā¼āāā|ā ā̃ā•ā̃|Öò fāā,ā̃|ā̃,ā̃ē āā|āāāāā ā̃ññŠ ,ā̃|ā̃Oā̃Ā|ā̃
'Ôā̃Ö³¼āāññOāāē |ā̃Æāā|ā̃ÓŸā̃|āāō ½āō āā|ā|ān|ā̃|ā̃]

Øã) ¼ããÀããë³¼ã ÊãñÇãã ½ãã¶ããš 104 °ããë½ãã ,ã¶ãì°ãããã' ðãñš ðãšã³¼ãÃããñã ðãñš ,ã¶ãØãÃãã °ããë½ãã ,ã¶ãì°ãããããò;

Üā) āāīāšāāē³⁄₄ā ,āāāāŌ|ā,āāō |ā©āā āāīāšāāē³⁄₄ā ²ñ³⁄₄ā|āā,āāō ‡āñŠ ,āāPā|ā ½āīÊ³⁄₄ā
 ½āō 'āāāĀĀ|āĀ|ā ,ā©āīāā ,¶ā‡āŠā āā¶ā'āā¶ā; [²ñĒāō ¼āāĀ|āāē³⁄₄ā ÊāñĒāā ½āā¶ā‡āŠ
 109 'āāīāšāāē³⁄₄ā āāÊāĒĒāō]

Ý) ,ã¶¼ã ÞääÊâî ,ääääÔ|ã³¼ääò ‡ãŒ ½âîÊ³¼ã ½ãñâ °ªÊääìà

Pā) ‡āōŠāāŌā Øāāā|āāā|āāā£ā³⁄₄āāō Ōāñ Ōāā°āāāā£ā|ā •āōāā|ā‡āŠ ,āāāāŌ|ā³⁄₄āāō ‡āŠāē
,āāÀāāā¹⁄₄ā‡āŠ ½āā¶³⁄₄ā|āā ,āāōÀ ,āāPā|ā ½āīĒ³⁄₄ā ½āñā ¹āāāÀ|ā|āĀ¶ā [āñĒāō
¹⁄₄āāÀ|āāē³⁄₄ā ĒāñĒāā ½āā¶¹⁄₄ā‡āŠ 41 ‡āōŠāāŌāý

œ) ‡ăđŠăăŌă „,¹¹ăăăăđ ‡ăŠăăē ,ăăÀăăă¹⁄₄ăđŠ ½ăă¶³⁄₄ă|ăă [ªñŒăăđ ¼ăăÀ|ăăăē³⁄₄ă ÊăñŒăă ½ăă¶¹ăđăŠ 41]; |ăŒăă

ÔääÀ'äiYäÄ 'äE¼äälä ‡äSän ¶ä‡äSäÀ'ää Ööy Êänää‡äS¶ä, fÔä 'äE‡äSäÀ ‡änS ½ää½äÊän
½äò, ään¶ääò Êän¶ä'n¶ääò 'äÀ ‡äS Ôää©ä ääläPääÀ ää‡äS¾ää •ää'ää Ööy

ÎäÔ|äi,ääò ‡äSäè ää°ä%ääSäè

14ü ÎäÔ|äi,ääò ‡äSäè ää°ä%ääSäè Ôän 'äEä'ä Àä•äÔlä ‡äSäè ½ää¶¼ä'ää |ä°ä äè •ää¾äÔääè
•ä°ä ¶ääèPän äè Øä¾ääè Ôä¼ääè Îä|äò 'äÎäè Ôän|ääè Öö :

‡äS) 'äEää|äÖYä¶ä ¶än %änS'ää ‡äSän ÎäÔ|äi,ääò ‡änS Ôläää½ä'lä ‡äSän
½äÔ|äi'äiYäÄ •äänääEä½ä |ä©ää 'äÎÔ‡äSäÀ ,ä¶ääÄ'ä ‡äSÀ ää¾än Öö ,

Êä) 'äEää|äÖYä¶ä Ôää½ää¶¼ä Ä'ä Ôän Ôläää½ä'lä ‡äSäè ÖääÔä¾ä'ä Ôän
Ôä½°ää¶ä'ä 'äE°ä¶ä‡äSäè¾ä ‡äS¾äÄ ¶ä |ään °ä‡äSäÀÀ ÀEä'ää Öö ,ääòÀ ¶ä
Ôäè °änPäè Øä¾ääè ÎäÔ|äi,äää 'äÀ ‡äSänfÄ 'äE¼ääläè ää¶ä¾ä'ä ÀEä'ää Öö ;

Øä) Ää•äÔlä ‡äSäè Ääää'ä ‡äSän ääläÎäÔä¶äè¾ä Ä'ä Ôän ½ää'ää •ää Ôä‡äS'ää Öö
;

Üä) ¾äÔ Ôää¼äälä¶ä Öö ää‡äS Êän¶ä'n¶ä Ôän Ôä½°ää¶ä'ä ,ääää©äÄ‡äS Êää¼ä
'äEää|äÖYä¶ä ½äò 'äEläääÔ|ä ÔänäÔän; ,ääòÀ

Ý) Êän¶ä'n¶ä ‡änS Ôää°ä¶ä ½äò ÊäPäÄ ‡äSäè Øä¾ääè ,ä©älä ÊäPäÄ ‡äSäè
•ää¶än ÎääÊäè ÊääÔä'ä ‡äSän ääläÎäÔä¶äè¾ä Ä'ä Ôän ½ää'ää •ää Ôä‡äS'ää Ööy

15ü ¾äÔ ää¶ä¶äÄÄÄ'ä ‡äSÀ¶ä ää‡äS ‡äS 'äEää|äÖYä¶ä ¶än %änS'ää ‡äSän
Ôläää½ä'lä ‡äSän ½äÔ|äi'äiYäÄ •äänääEä½ä |ä©ää 'äÎÔ‡äSäÀ ‡äS°ä ÔÔ'ää'ääÄ'ä
ää‡äS¾än Öö; ¾äÔ Ôä½°ää¶ä'ä Êän¶ä'n¶ä ‡äSäè 'ääÄääÔ©ää'ä¾äò ‡äSäè •ääPä Ôän
Ôäè 'ä'ää PäÊä'ää Ööy •¾ää'äÀ ½ää½äÊäò ½äò, Ôläää½ä'lä ‡äSän •äänääEä½ä |ä©ää
'äÎÔ‡äSäÀ %änS'ää ‡äSän ‡äS°ä 'n¶än ‡änS Ôä½¾ä ,ä©älä ‡äSä¶ä'ääè Ôä'lä
‡änS ÔÔ'ää'äYä ‡änS Ôää©ä Ôäè Ôän •ää'ää Ööy ‡nÔää •¾ää'äÀ Êä'Ää ää°ää%ääS¾ääò
‡änS ½ää½äÊän ½äò Ôän|ää Ööy ,ä¶¼ä ½ää½äÊäò ½äò, Ôläää½ä'lä ‡äSä •äänääEä½ä
|ä©ää 'äÎÔ‡äSäÀ ‡äSä ÔÔ'ää'äYä, ‡äS°ä ,ä©älä ‡äSä¶ä'ääè Ôä'lä ‡änS ÔÔ'ää'äYä
Ôän ää¼ä,ä ää'ää©ä 'äÀ Ôän Ôä‡äS'ää Ööy

16ü ¾äää 'äEää|äÖYä¶ä Ôläää½ä'lä ‡äSä ½äÔ|äi'äiYäÄ •äänääEä½ä ,ää'ä¶än 'ääÔä
ÀEä'ää Öö |ään Êän¶ä'n¶ä ää°ä%ääSäè ¶äÔäè Öö |ä©ää Ää•äÔlä ‡äSän ¼ääè ½ää¶¼ä'ää ¶äÔäè
äè •ää'ääè Ööy ‡äS 'äEää|äÖYä¶ä ‡äSfÄ |äÄè‡äSäò Ôän Ôläää½ä'lä ‡äSä ½äÔ|äi'äiYäÄ
•äänääEä½ä ÀEä Ôä‡äS'ää Ööy ‡nÔääè ääÔ©ää'ä¾ääò ‡änS ,äÔÄYä fÔä 'äE‡äSäÀ Öö
ää•ä¶ä½äò ‡äS 'äEää|äÖYä¶ä Ôläää½ä'lä ‡äSän ½äÔ|äi'äiYäÄ •äänääEä½ä |ä©ää
'äÎÔ‡äSäÀ ,ä'ä¶än 'ääÔä ÀEä'ää Öö :

‡äS) •ä°ä 'äEää|äÖYä¶ä Ôää½ää¶¼ä ÎääÄäè 'äEä'ä¶äè ‡änS ää°ä¶ä
,äÔä'äänÔä•ä¶ä‡äS ää¶äÔä'ä¶ä ‡änS ääÊä† ‡äS ää¾¼ä'lä ÀEä'ää Öö ;

Êä) •ä°ä ‡äS ääläÎänÔä ää°ä%ääSäè Ôän Ää•äÔlä ‡äSäè 'äEää'ä %änS'ää ‡änS
'äÄä ÎäÔ|äi ‡äSäè ää°ä%ääSäè Ôän Ää•äÔlä ‡äSäè 'äEää'ä 'äÀ ,ää‡äSäò½ä‡äS Öö ;

Øä) •ä°ä ÎäÔ|äi,ääò ‡äSän Ô©ää'ä¶ä ‡änS ääÊä† ¼än•ää •ää'ää Öö |ä©ää Ô©ää'ä¶ä
‡äSä ‡äS¾äÄ ,ä¶ä'ä¶ä ‡äSä ½äÔ|äi'äiYäÄ ,ääÔä Öö ää•äÔän 'äEää|äÖYä¶ä 'äÄä
,ä¾ääè 'äÎÄä ää‡äS¾ää •ää¶ä Öö ;

Üä) •ä°ä %änS'ää ‡änS 'ääÔä ää°ä%ääSäè ,ä¶ä'ä¶ä ‡änS ,ä¶äÔää %ääS¾ä ‡äSän
Äy ‡äSÀ¶än ‡äSä ,äää¶ä‡äSäÀ ÔäÎÄäää'ä Öö |ä©ää 'äEää|äÖYä¶ä Îää'äÔäè ‡äSäè
Ôää¼äälä¶ä ‡änS °ääÄä ½äò ,äää¶ä'ä'ä Ööy

19û Âã•ãÔlã |ã©ãã l³ã³/4ã •ããñ †ãšŠ Öãë Êãñ¶ãñ¶ã ,ã©ãlãã ,ã¶³/4ã Üã¶ãã Ôãñ
 Ôã½°ãã¶¶fãlã Öö |ããñ ,,¶ãšŠãñ ¼ããë ½ãã¶³/4ãlãã †ãšŠ Ôãã©ã Öãë °ãë •ããlããë Ööý fÔã
 ¹ãÆãã%ãš³/4ãã †ãšŠãñ ,ãã½ãlããöÔ ¹ãÀ Àã•ãÔlã |ã©ãã l³ã³/4ã †ãñš ãã½ãÊãã¶ã †ãñš Á¹ã
 ½ãö Ôãã°ãã¼ãÃlã ãã†ãš³/4ãã •ããlãã Ööý lãÔlãl,ããö †ãšŠãñ ¼ããñ•ã¶ãñ (ããlã¹ã½ãö) †ãñš °ãã
 lããÀããã³/4ããã lã ,ã¶³/4ã ÊããÔãlããö ÔãããÔlã ÆãÞãÃ Öi† l³ã³/4ã Ôãã½ãã¶³/4ãlã³/4ãã
 ããlãlãlãÔã¶ããë³/4ã Á¹ã Ôãñ ½ãã¹ãñ •ãã Ôãšãšlãñ Öö °ãlãlãö •ã°ã Àã•ãÔlã †ãšŠãë ½ãã¶³/4ãlãã †ãšŠãë
 ,ã¶³/4ã lãlãöÃ ÔããlãlÓ ¹ãlÀãë Öãñlããë Öãö ý Êãñãã†ãšŠ¶ã, Àã•ãÔlã †ãšŠãñ lã°ã lãšãš
 ½ãã¶³/4ãlãã ¶ãÖãë °ãë •ãã Ôãšãšlããë •ã°ã lãšãš l³ã³/4ã †ãšŠãñ ããlãlãlãÔã¶ããë³/4ã Á¹ã Ôãñ ½ãã¹ãã
 ¶ãÖãë •ãã Ôãšãšlãã ý †ñÔããë ¹ãããÀããÔãããlã ½ãö, •ã°ã lãÔlãl †ãšŠãë ãã°ã%ãšãë Ôãñ ¹ãÖÊãñ
 Öãë ¹ãÆããlã¹ãšÊã ¹ãÆã¹ã Öãñ •ããlãã Öö |ããñ ,,Ôãñ °ñ³/4ãlãã †ãñš Á¹ã ½ãö ½ãã¶³/4ãlãã °ãë •ããlããë
 Ööý

20û •ã°a Ôânîlãã ¹ãÆ³ã¶lã ‡ãŠÀ¶lãn Ôãn Ôãã°ãããã¶lã Êãn¶lã-ªñ¶lã ‡ãñŠ ¹ãããÀ¶ãã¹/²ã ‡ãŠãñ
ããlãlãlãÔã¶lããë³/ã Á¹ã Ôãn ,ã¶lãl¹/²ããã¶lãlã ããlãŠ³/4ãã •ãã ÔãlãŠlãã Ôõ lããñ Êãn¶lãñ¶lã Ôãn •ãlû;ñ

Àà•àÒÌà †àŠāñ āāÀ¹āāñāā>ÀØā ,āīāāāāā †āñŠ ,āāā ¹āÀ Êāñ¶āñ¶ā †àŠāē ¹āīāāÀāā †āñŠ
 ÞāÀāā †āñŠ Ôāā¹⁄₄āÀ ½āō ½āā¶³⁄₄āāā āē •āā³⁄₄āØāāē ý †àŠ Êāñ¶āñ¶ā †āñŠ ¹āāāÀāā¹⁄₂ā †àŠāñ
 āāīāīāÔā¶āāē³⁄₄ā Á¹ā Ôāñ ¹ā¹āāē ,ā¶āī¹⁄₂āāāā¶āā āā†àŠ³⁄₄āā •āā Ôā†àŠ¹⁄₂āā Ôō •āª
 āā¶ā¹⁄₂¶āāāÊāāāÇāā Íā¹āōÀ ¹āīÀāē Ôāñ¹⁄₂āē Ôō :

†àŠ) Àà•àÒÌà †àŠāē Àāāīā †àŠāñ āāīāīāÔā¶āāē³⁄₄ā Á¹ā Ôāñ ½āā¹āā •āā Ôā†àŠ¹⁄₂āā Ôō ;

Çā) ³⁄₄āÔ Ôāā¹⁄₄āāīā¶āā Ôō āā†àŠ Êāñ¶āñ¶āāō †āñŠ ÔāāÇā •āīū;ñ ,āāāāÇāÀ†àŠ
 Êāā¹⁄₄ā ¹āÊāā¹⁄₂āÔÝā¶ā ½āō ¹āÊīāāāāÔ¹⁄₂ā ÔāñÔāñ ;

Øā) āāÀ¹āāñāā>ÀØā ,āīāāāāā †āñŠ ,āāā ¹āÀ Êāñ¶āñ¶ā †àŠāē ¹āīāāÀāā †āñŠ ÞāÀāā
 †àŠāñ āāīāīāÔā¶āāē³⁄₄ā Á¹ā Ôāñ ½āā¹āā •āā Ôā†àŠ¹⁄₂āā Ôō; ¹āÇāā

Üā) Êāñ¶āñ¶ā †āñŠ āāÊā† ÇāÞāÀ ÊāāØāā ¹āÇāā Êāñ¶āñ¶ā †àŠāñ ¹āīāāÀ †àŠÀ¶āñ
 †àŠāē ÊāāØāā †àŠāñ āāīāīāÔā¶āāē³⁄₄ā Á¹ā Ôāñ ½āā¹āā •āā Ôā†àŠ¹⁄₂āā Ôōý³

21û †àŠ Êāñ¶āñ¶ā †àŠñ ¹āīāāÀāā †àŠñ ÞāÀāā †āñŠ Ôāā¹⁄₄āÀ ½āō Àà•àÒÌà †àŠāē
 ½āā¶³⁄₄āāā †àŠñ ¹āÊā³⁄₄ā: ¹āīāāÀāā †àŠāē ¹āÊāā¹⁄₂āāā āāīāāāā †āñŠ Á¹ā ½āō Ôāāāā¹⁄₄āÀā
 āā†àŠ³⁄₄āā •āā¹āā Ôōý fÔā āāīāāāā †āñŠ ,ā¶āØāÀā, Àà•àÒÌà †àŠāñ „Ôā ÊāñÇāā ,āīāāāāā ½āō
 ½āā¶³⁄₄āāā āē •āā¹āē Ôō āā•àÔā¹⁄₂āō Ôāñīāā ¹āÊā¶ā †àŠāē •āāāāē Ôōý fÔā ,āāāāā ¹āÀ
 Àà•àÒÌà †àŠāē ½āā¶³⁄₄āāā Ôāñīāā Øāā¹⁄₂āāāāāāāāā †àŠāē Ôāāē¹⁄₂āā ¹āÇāā ,āīāāāāā †āñŠ
 āāÔā¶ā †āīŠīāÊāāā ¹āÀ „¹ā³⁄₄āāñÔāāē ÔāīÞā¶āā ¹āÊā¶ā †àŠÀ¹⁄₂āāē Ôōý ¼āāÀ¹⁄₂āāē³⁄₄ā ÊāñÇāā
 ½āā¶¹⁄₂āā 11 ¼āāē Àà•àÒÌà †àŠāñ fÔā ,āāāāā ¹āÀ ½āā¶³⁄₄āāā ñ¶āñ †àŠāē ,ā¹āñāāā †àŠÀ¹⁄₂āā
 Ôōý fÔā ½āā¶¹⁄₂āā †àŠāē ,ā¹āñāāā†ā Ôāā¹⁄₂āā¶³⁄₄āā: Àà•àÒÌà †àŠāē ½āā¶³⁄₄āāā ¹āÇāā Ôāñīāā
 †àŠāñ ¹āÊā¶ā †àŠÀ¶āñ Ôāñ Ôā¹⁄₂āāā¶āā Êāñ¶āñ¶ā †āñŠ ¹⁄₄ā³⁄₄ā ¹āÀ ÊāāØāā Ôāñ¹⁄₂āē Ôōý

22û Àà•àÒÌà †àŠāñ ¹ā¹āāē ½āā¶³⁄₄āāā āē •āā¹āē Ôō •āª ³⁄₄āÔ Ôāā¹⁄₄āāāāāāāā Ôāñ āā†àŠ
 Êāñ¶āñ¶āāō †āñŠ ÔāāÇā •āīū;ñ ,āāāāÇāÀ†àŠ Êāā¹⁄₄ā ¹āÊāā¹⁄₂āāÔÝā¶ā ½āō ¹āÊīāāāāÔ¹⁄₂ā ÔāōØāñ
 ý ¹āÀ¶āī, •āª ¹āÔÊāñ Ôāñ Àà•àÒÌà ½āō Ôāāā¹⁄₂āāāÊāā †àŠ Àāāāāā †àŠāē
 ÔāāØāÊÔÝāāē³⁄₄āā †āñŠ °āāÀñ ½āō ,āāā¶āāāīÞā¶āā Ôāñ ¹āñ ØāōÀ ÔāāØāÊÔÝāāē³⁄₄ā Àāāāāā
 ,āÇāāāāā ¹āÔ Àāāāāā āā•àÔā†āñŠ Ôāā¹⁄₂āāāā ½āō ¹āÔāīÊāāē †àŠāē Ôāā¹⁄₄āāā¶āā Ôā¹⁄₂āā¹⁄₂ā Ôāñ
 Øā³⁄₄āāē Ôāñ, ¹āñ ¹āÔÊāñ Ôāñ ½āā¶³⁄₄ā Àà•àÒÌà Àāāāāā †àŠñ Ôā¹⁄₂āā³⁄₄āāñ•ā¶ā †àŠāē °ā•āā³⁄₄ā
 †àŠ ¹⁄₄ā³⁄₄ā †āñŠ Á¹ā ½āō ½āā¶³⁄₄āāā āē •āā†Ôāāē ý

23û †àŠ ¹āÊāā¹⁄₂āāÔÝā¶ā Êāñ¶āñ¶āāō †āñŠ ,ā¶³⁄₄ā ¹āāāāō Ôāñ āā¶ā¹⁄₂¶āāāÊāāāÇāā °āā¹⁄₂āō
 †āñŠ āāÊā† ÔāÔ¹⁄₂āā Ôāñ¶āñ †āñŠ ¹āīÞāā¹⁄₂āā āāīāīāÔā¶āāē³⁄₄ā ,ā¶āī¹⁄₂āā¶ā ÊāØāā¶āñ ½āō
 Ôāā¹⁄₂āā¶³⁄₄āā Ôā¹⁄₂āÇāÀ Ôāñ¹⁄₂āā Ôō:

†ā Ôāñīāā ¹āÊā¶ā †àŠÀ¶āñ ,āāōÀ ¹āāāāō (¹āāāā>À³⁄₄āāō) ¹āÀ ¹āÊā¹⁄₂āā †àŠāē •āā¶āñ

Š) ¹āāÊāāē Ôāñīāā †āñŠ Ôāā¹⁄₂āāāā ½āō ¹āÊ¹⁄₂āñ†àŠ ¹āāā (¹āā>āē) †āñŠ ¹āÊīā¹⁄₂āā¶āāē³⁄₄ā

Ç ,āāāāā†àŠÀ; āāīāāā¶ā¹⁄₂ā³⁄₄ā āā†àŠ³⁄₄āñ •ā¶āā ¹āāÊāā ¹āÊāā¹⁄₂āāŠÊā ; ¹āÇāā

ā) āā¶ā¹⁄₂ā¶ā †àŠā ¹āÀāē†àŠā ¹āÇāā Íā¹āø ý

Ø

³ fÔā ½āā¶¹⁄₂āā †àŠā ¹āāāÀāāāÔ> †àŠ¹ - Àà•àÒÌà -āāā—āā¹⁄₂āā Ôāñīāā ³⁄₄āī¶āÇā ¹āÔāāāāā¶ā¹⁄₂āā Êāñ¶āñ¶ā
 †āā ¼āāÀ¹⁄₂āāē³⁄₄ā ÊāñÇāā ½āā¶¹⁄₂āā 17 †àŠñ ¹āāāÀāāāÔ> 'Çā' ¹ā>ñ †àŠñ āāīāāāā†àŠ ÔāÀŠ¹ā ¼āī¶āÇā
 Êāñ¶āñ¶āāā †àŠñ

ÔāāÀ¹⁄₂āā †àŠā ½āīÊ³⁄₄āāā†àŠ¶ā ¼āāē ñÇāñāý

¹Hkkx µµ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

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,āā¹⁄₂āāāōÀ ¹āÀ ³⁄₄āÔ ¼āāē ,āāīā¹⁄₂āā†àŠ Ôō āā†àŠ †àŠ ¹āÊāā¹⁄₂āāÔÝā¶ā †āñŠ ¹āāÔā
 „Ôā†āñŠ ¹āÊ¹⁄₂āāāāē ,āāā¹⁄₂āāÀ†àŠ āāīāāāāē³⁄₄ā °ā•āā>àØā ¹āÇāā āāÀ¹⁄₂āāā>ÀØā
 ¹āÊāāāÊāāē Ôāñ ý •āōÔāñ•āōÔāñ Ôāñīāā āā¶āÔ¹⁄₂āāāāā Ôāñ¹⁄₂āē Ôō, ¹āÊāā¹⁄₂āāÔÝā¶ā
 Àà•àÒÌà †āñŠ ,ā¶ā¹⁄₂āā¶ā †àŠāē Ôā¹⁄₂āāēāāā †àŠÀ¹⁄₂āā Ôō ,āāōÀ •āª ,āāīā¹⁄₂āā†àŠ Ôāñ
 ,ā¶āī¹⁄₂āā¶ā †àŠāñ ¹ā¶āÀāēāāāā¹⁄₂āāē †àŠÀ¹⁄₂āā Ôōý fÔā ¹āÊā†àŠÀ †āñŠ ¹ā¶āÀāēāāāā

Àāñ†āš|āāē Öö |āāñ Àā•āÔlā †āšāñ ,ā¶āiPceñ^a 26 †āšāē °ā•āā³/ā ,ā¶āiPceñ^a 20 †āñš ,ā¶āiÔāāÀ
½āā¶³/ā|āā °āē •āā†Ōāāē ý

³/āā•ā |ā©āā Àāù³/āāāĒ>³/āāā

29ū ³/āā•ā |ā©āā Àāù³/āāāĒ>³/āāā °ā°ā †āšÀ¶āñ lāāĒāāē °āĒāā|āŌŸā¶ā †āšāē
,āāāāŌ|ā³/āāō †āšā ,°ā³/āāñŌā •ā°ā ,ā¶³/ā °āā āā†āš³/āā •āā|āā Öö ,āāōÀ ,ÔāŌāñ Àā•āÔlā
°āĒā|ā Ōāñ|āā Öö |āāñ ,Ôā†āšāñ ,ā¶āiPceñ^a 30 ½āō āā¶āāĒāāÀ|ā ,āāāāÀāō °āÀ
½āā¶³/ā|āā °āē •āā†Ōāāē ,°ā°ā:

†āš) ³/āŌ Ōāā½āālā¶āā Öö āā†āš Ēāñ¶āñ¶ā †āñš Ōāā©ā •āiü|ā ,āāāā©āĒ†āš Ēāā½ā
°āĒāā|āŌŸā¶ā ½āō °āĒāāāāŌ|ā ŌāñŌāā ; |ā©āā

Ēā) Àā•āÔlā †āšāē Àāāālā †āšāñ āālālāŌā¶āāē³/ā Ā °āñ ½āā°āā •āā Ōā†āš|āā
Ōōý

30ū Àā•āÔlā †āšāē ½āā¶³/ā|āā āā¶ā½¶āāāĒāāĒāĒā ,āāāāÀ °āÀ †āšāē •āā³/āŌāāē :

†āš) ³/āā•ā †āšāē ½āā¶³/ā|āā °āĒāĒāāē ³/āā•ā āālāāāāā †āšā ,°ā³/āāñŌā †āšÀ¶āñ
Ōi† †āšāē •āā†Ōāāē •āōŌāā āā†āš¹/āāē³/ā ĒāñĒāā ½āā¶ā†āš 109 ½āō
āā¶āāĒāāÀ|ā Ōō ; |ā©āā

Ēā) Àāù³/āāāĒ>³/āāāñā †āšāñ Ōā½°āāā¶ā|ā †āšÀāÀ †āñš ŌāāÀ|ā †āñš
Ōā) *

31ū *

*āñĒāñā °āāāÀāālāŌ> 1

*āñĒāñā °āāāÀāālāŌ> 1

36

THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

32 Ū Àāù³/āāāĒ>³/āāā Ōā½°āāā¶ā|ā †āšÀāÀ †āšāē lāāāō †āñš ,ā¶āiŌāāÀ ,°āāā•āĒā Ōāñ|āāē
Öö |ā©āā ,¶Ōō °āĒā³/ā: ,Ōā ,āāāāÀ °āÀ ½āā¶³/ā|āā °āē •āā|āāē Öö •ā°ā |ā†āš †āšÀāÀ
†āñš ŌāāÀ|ā †āšāñ ³/āā¶ā ½āō ÀĒā †āšÀ³/āŌ ,āāāāāāā ,āāāāāāā ĒāŌāñ āā†āš
Àā•āÔlā †āšāē ½āā¶³/ā|āā āā†āš¶Ōāē ,ā¶³/ā °āĒāāāāāēŌā|ā lā |ā†āšŌāāŌā|ā
,āāāāÀ °āÀ †āšāē •āā Ōā†āš|āāē Ōōý

34ū Àā•āÔlā †āšāñ †āñšlāĒā |ā½āāē ½āā¶³/ā|āā °āē •āā|āāē Öö •ā°ā³/āŌ Ōāā½āālā¶āā Ōō
āā†āš Ēāñ¶āñ¶āāō †āñš Ōāā©ā •āiü|ā ,āāāā©āĒ†āš Ēāā½ā °āĒāā|āŌŸā¶ā ½āō °āĒāāāāŌ|ā
ŌāñŌāā ý Ēāñāā†āš¶ā ,°āŌĒāñ Ōāñ Ōāē ½āā¶³/ā Àā•āÔlā ½āō lāŌ Àāāālā Ōāāā½½āāāĒā|ā
Ōō āā•āÔā†āšāē ŌāāŌāĒŸāāē³/ā|āā ,āāā¶āāālā¶ā Ōō ,ā©ālāā lāŌ Àāāālā āā•āÔā†āñš
Ōāā°āāāā ½āō lāŌāĒāāē †āšāē Ōāā½āālā¶āā Ōā½āā|ā Ōāñ Ōā³/āāē Ōō ,Ōāñ °āŌĒāñ
Ōāñ ½āā¶³/ā Àā•āÔlā Àāāālā ½āō Ōā½āā³/āāñāā•ā|ā †āšÀ¶āñ †āšāē °ā•āā³/ā †āšÀ¹/ā³/ā †āñš
Ā °ā ½āō ½āā¶³/ā|āā °āē •āā|āāē Ōōý

°āĒā†āš¶ā

35ū †āš °āĒāā|āŌŸā¶ā³/āŌ °āĒā†āš †āšÀñŌāā āā†āš:

†āš) Ōāñlāā†ā °āĒā¶ā †āšÀ¶āñ lāāĒāñ Ēāñ¶āñ¶āāō †āšāē °āāā|āĒā †āñš PāĀŸā †āñš
āā¶āāāĒāŸā †āñš āāĒā† ,°ā¶āāā³/āāē Ōā³/āāē āālāāāāā³/āāñā ŌāāāŌ|ā Àā•āÔlā †āšāē
½āā¶³/ā|āā †āñš āāĒā† ,°ā¶āāā³/āāē Ōā³/āāē ĒāñĒāā ¶āāēāā³/āāā;

Ēā) āā¶ā½¶āāāĒāāĒā Ōāñ ,°āāĒāĒāĒāĒā ŌāāāŌ|ā ,āāāāāāā †āñš °āōĀā¶ā ½āā¶³/ā

- i) ĬăÔ|ăî,ăăò ‡ăŠăè ăă°ă%ăăŠăè;
- ii) ÔăňĬăă†ă ăăÆăă¶ă ‡ăŠăă¶ăă; |ă©ăă
- iii) *
- iv) Àăû¾ăăăăÊ>¾ăăăă
- v) *

Øa) Åä•äÖlâ †äSäë 'äE|³4än†äS ½äÖ|lâ'äiYaÃ NänYaäë ½äö Öäaa½½äaaEä|ä lãÖ|äi, ääö
††äS 'äEaa|äÓYä¶|ä ¼4aa|äaaë¾4ä ÊänÇäa ½äaa¶|ä†äS 37 'äEä|ä£aa¶|ä, ää†äSäaÖ½ä†äS
ª³4ä|äa, ääö |ä©äa, ää†äSäaÖ½ä†äS, ääaaÖ|ä¾4äaö †äSän 'äE†äS› †äSÀ|äa Ööy
, ää†äSäaÖ½ä†äSª³4ä|äa†ä |ä©äa, ää†äSäaÖ½ä†äS, ääaaÖ|ä¾4äaa lãäÄä»äë ÊäaØä|äaö,
ªlãäö, ä©äÃªä|äö, ä©äläa Öäa¼4äaa|ä|ä Öäaa¶|ä¾4äaö •äöÖäaë ½äªäö Öän „|ä, ä Öän
Öä†äS|äaë Öö ý

$$^1\tilde{a}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\rangle\quad ' \ddagger \tilde{a}\tilde{S}'$$

Àã•ãÔlã - äälã—ãã¹ã¶ã Ôãñlãã ¾ãì‡ã<|ã lãÔ|ãì - äälãää¶ã¹½ã¾ã
Êãñ¶ãªñ¶ã

 $\frac{1}{2}\tilde{a}i-\tilde{n}$

lú †‡āš 'āEāā|āÓYā||ā (āāla%ānŠ|āā), ā'ā||ān Øā/EāÖ†‡āš ‡āšān āālā—āā'ā||ā Ōānlāā
 'āE''ā||ā ‡āšĀ'||ān ‡ānŠ Ōāā©ā-Ōāā©ā †nŌāāē Öāē Ōānlāā 'āEā'|ā ‡āšĀ'||ān ‡ānŠ āāÊā† lāŌ'|āi
 āāllāāā||ā½ā¾ā Êān||ā'n||ā ½āō 'āEāā|āŌ, Ōān Ōā†āš|āā Ööý āālā—āā'ā||ā fā·À'||ān›
 ,ā©ā|āā 'āānŌ·À Ōāāf›, ›ñÊāāēāā|ā•ā||ā ,ā©ā|āā Ānāā;¾āāō 'āÀ 'āEŌāāÅā 'āĀ ¾āā
 •ā||āĒÊāāō ¾āā 'āāā··†‡āšā,āāō ½āō 'āE†‡āšā|ā||ā 'āĀ ,ā©ā|āā āā†āšŌāāē ,ā||¾ā
 ½āāf¾ā½ā ½āō 'āEŌ'|āi|ā āā†āš¾āān •āā Ōā†āš|ān Ööý

[illegible][illegible]
$$*^a\tilde{n}\mathbb{E}\tilde{a}\tilde{n}\hat{a}^1\tilde{a}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\rangle 1$$

*^añ☐ãñâ ¹ãääÀääÍáÓ, 1

*^añŒãñâ ¹ãääÀääÍãÓ› 1

$${}^1\text{Hk}k\text{x} \parallel \mu[k.M \ 3_{(i)}{}^0$$

Hkkjr dk jkti=k % vlk/kj.k

37

4û ½ã-ã ¾ãÖ Öö,ãã½ãŠ ãã½ãŠ¶ã ¼ãã¼ããÖ©ããã½ã¾ããò ¶ãñŠ ,ã¶ãØãÃ¼ã ¶½ãŠ ãã¼ã%ãñŠ¼ãã
,ããPã¼ã ½ãîÊ¾ã ¼ãã ãã¼ã¼ãÖã¶ãã¾ã Á¼ã Öãñ ÆããÖ¼ã ¶ãŠãñ ½ãã¼ã Öã½ãŠãã Ööý

ÊãñĈēãââ‡ãŠ¶ã ääÔã®ãâ|ã

61 / 124

†āŠā „āāPā|ā ½āîÊ¾ā āā¶½¶āāāÊāāāĒā|ā †āŠāñ āāīāPāāÀ ½āò Êāñ|āā Öö; •āāñ „½ā¾āî†ā<|ā Öö:

¹Hkkx πμ[k.M

Hkkjr dk jkti=k % vlk/kj.k

39

(†āŠ) āā•ā¶ā ŌāĒāÖ†āŠāò ¶āñ †āŠ „āāÀāā¾½ā†āŠ āā°ā%āŠāē Ōāñ ½āîĀŌ†āŠāÀ ½āĒāñ|ŌāāŌ¶ā †āŠāē Àāāīā āē •āā†Ōāāē ; |ā©āā

(Ēā) „¶ā ½āîĀŌ†āŠāÀ %āñŠāā|āò †āŠā „ā¶āî½ā|ā āā•ā¶ā†āŠāē ŌāĒāÖ†āŠāò ½āā āāīā½āāñāāPā|ā †āŠā¶āñ †āŠāē „āīāā ¶āŌāē Öö; |ā©āā

(Ōā) ŌāòĀ-āā¶āŌ½āā†āŠ •āāñāāĒā½ā ý

¾āāāā ŌāĒāÖ†āŠ āāīāā¾½ā „ā ½āîĀŌ†āŠāÀāò †āŠāē Ōāāē½āā (Āò•ā) ½āò Ōāñ Pā¾ā¶ā †āŠā Ōā†āŠ|āā Öö |āñ ½āîĀŌ†āŠāÀ %āñŠāā|āò †āŠā „āāPā|ā ½āîÊ¾ā „½āĒā°Ēā ½āîĀŌ†āŠāÀāò †āŠāē Ōāāē½āā (Āò•ā) †āñŠ „āāPā|ā ½āîÊ¾ā †āŠāñ ½āāāĒāāāāā|ā †āŠā|āā Öö •āāñ ½āĒ¾āāāīā|ā Pā¾āāā¶ā|ā ½āîĀŌ†āŠāÀ †āŠāē „āāīāāāšā †āñŠ „ā¶āî½ā|ā ½āò ½āāāāĀ|ā ŌāñŌāā ý āā•āŌā†āñŠ ½āā ½āĒ¾āāñ†āŠ ½āîĀŌ†āŠāÀ †āñŠ Pā¾ā¶ā †āŠāē „āīāā †āŠāē •āā|āē Ööý

½āĒ¾āā 3û †āīŠē ½āāāĀāāŌ©āā|ā¾āāò ½āò „ā¶¾ā ½āîÊ¾āāā†āŠ¶ā |ā†āŠ¶āāē†āŠò „½āĒā°Ēā Ōāñ Ōā†āŠ|āāē Ööý „āŌĀĒā †āñŠ āāĒā†, ¾āāā |āŌ|āāē¾ā ½āā ½āîĀŌ†āŠāÀ †āŠāē „āāīāā|āĀ †āŠā|āā Öö |ā©āā ½āĒāā|āŌĀ¶ā „Ōā |āŌ|āāē¾ā ½āā †āŠāñ āā¾āāñ •āā¶āñ īāāĒāñ ½āĒ¾āāñ†āŠ ½āîĀŌ†āŠāÀ %āñŠāā|ā †āñŠ „āāPā|ā ½āîÊ¾ā ½āò „āāPā|ā Ēāā¾ā ½āāāā•āĀ¶ā †āŠā ½āā½ā †āŠā Ōā†āŠñý ½āîÊ¾āāā†āŠ¶ā |ā†āŠ¶āāē†āŠ †āŠāñ Pāī¶ā¶āñ |ā©āā ĒāāŌāī †āŠā¶āñ †āñŠ āāĒā† āāīāāñ†āŠ †āŠāē „āāīā¾ā†āŠ|āā Öö |āāā†āŠ īāŌ ½āāāĀāāīāŌ> 'Ēā' †āñŠ „ā¶āīPēñª 6 †āŠāē „āāñāā †āŠāñ ½āīā †āŠā Ōā†āñŠ |ā©āā āē ŌīfĀ ½āāāĀāāŌ©āā|ā¾āāò ½āò īāŌ ŌāīāāĀāā†āŠ „½ā¾āî†ā<|ā Ōāñ ý

½āāāĀāāīāŌ> 'Ōā'

ŌāĒāÖ†āŠāñā Ōāñ „āāāāŌ¾āāñā †āŠā ŌŌ|āā|ā|āĀĒā

½āŌŌŸ½āîāā½ā

1û •ā¶āāñ½ā¾āāñŌāāē „½āāñŌāāò ½āò, †āŠ ½āĒāā|āŌĀ¶ā „ā¶āñ ŌāĒāÖ†āŠāò Ōāñ Ōā½½āāāšā, Ōāā¾āāā |ā©āā „½āŌ†āŠā †āŠāē ½ā°ā ½āĒā|ā †āŠā Ōā†āŠ|āā Öö āā•ā¶āŌō f¶ā ŌāĒāÖ†āŠāò †āŠāñ †āŠ ¶āñ|ā†āŠ Ōāñ •āāñū¶āñ †āñŠ āāĒā† ½āĒ¾āî†ā<|ā āā†āŠ¾āā •āā Ōā†āŠ|āā |ā©āā „Ōō āāīāā|ā, ŌāòŌā „āāīāā •āĒā •āòŌāāē īāŌ|āī, āāò †āŠāē „āāīāā|āĀ āā¶āĀ¶āĀ Ā½ā Ōāñ „½āĒā°Ēā †āŠā|āā Ööý īāŌ†āŠāāĒā†āŠ Ā½ā Ōāñ, †āŠ ½āĒāā|āŌĀ¶ā Ōā½½āāāšā, Ōāā¾āāā |ā©āā „½āŌ†āŠā †āŠāē fŌā ½āĒā†āŠā †āŠāē ½āāò †āñŠ „āāā†āŌāĒāĒā „āāīāā āā¶ā½āāĀĒā †āñŠ āāĒā† ŌāĒāÖ†āŠāò Ōāñ ¶ā†āŠāē ½āĒā|ā †āŠā Ōā†āŠ|āā Ööý āāīāāñŌā Ā½ā Ōāñ, ŌāĒāÖ†āŠāò †āŠāñ „½āāāñŌā ½āā „āāāāāāĀ|ā īāŌ|āī, āāò „āāīāā Ōāñīāā, āāò †āñŠ %āŠ¾ā †āñŠ āāĒā† „āā|āāāĀ†ā<|ā Āāāīā †āŠā ½āīŌā|ā¶ā †āŠā¶āā Ōāñ|āā Ööý

2û ŌāĒāÖ†āŠāò Ōāñ „āāāāŌ¾āāò †āŠā ŌŌ|āā|āĀĒā •ā¶āāñ½ā¾āāñŌāāē „½āāñŌāāò Ōāñ āā¾ā „ā „āāñŌāāò ½āò ½āāē Ōāñ Ōā†āŠ|āā Ööý „āŌĀĒā †āñŠ āāĒā†, „ā¶āāāē ŌāīPā¶āā ½āĒāñ½āāñāŌā†āŠāē †āŠāē „āā„ŌāāñāāŌāĀŌā †āŠā¶āñ īāāĒāñ ½āĒāā|āŌĀ¶ā „āā„ŌāāñāāŌāĀŌā ½āĒā¶ā†āŠ|āāĀ †āŠāñ Ōā½½āāšā, Ōāā¾āāā |ā©āā „½āŌ†āŠā †āŠāē āāīāā½ā¶ā ½āāò †āŠāñ ŌŌ|āāā|āāāĀ|ā †āŠā Ōā†āŠ|āā Ööý

3û †āīŠē ½āā½āĒāāò ½āò „āāāāŌ|ā †āŠā ŌŌ|āā|āĀĒā†āŠ|āā īāŌ ½āĒāā|āŌĀ¶ā ¶āŌāē Ōāñ Ōā†āŠ|āā āā•āŌā†āŠāē „āā|ā: īāŌ|āī, āāò „āāīāā Ōāñīāā, āāò †āŠāē „āāīāā|āĀ ½āā

āā¶āÀ¶āÀ Á'ā Ōāñ 'āÖiúPā Ōāñ |ā©āā lāÖ „¶ā lāŌ|āi,āāò ,ā©ālāā Ōāñlāā,āāò ‡āSā
 'āEā'ā‡āS|āā ŌāñŌāā ý āā'āSÀ ¼āāē, Ōāiāālāā‡āñS āāEā†, ¾āÖ 'āāāÀāālāŌ> „Ōā
 'āEāā|āŌŸā¶ā ‡āSāñ Ōāāāā¼āĀ'ā ‡āSÀ|āā Öö •āāñ ‡āS ŌāEāŌ‡āS ‡āñS Á'ā ½āò
 ,āāāāŌ'ā ‡āSāñ ŌŌ|āāā|āāāĀ'ā ‡āSÀ|āā Ööý

‡āSā¾āĀāñ"ā

4û ¾āÖ 'āāāÀāālāŌ> Ōā½'āāāšā, Ōāā¾āā"ā |ā©āā „'āŌ‡āSÀ ‡āSāē ½āāò ‡āñS
 ŌŌ|āāā|āĀŸā ‡āñS ÊāñEāāā‡āS¶ā 'āĀ ÊāāŌāi Ōāñ|āā Öö •āā 'āEāā|āŌŸā¶ā ,ā'ā¶āñ
 ŌāEāŌ‡āSāò Ōāñ fŌā 'āE‡āSĀ ‡āñS ŌŌ|āāā|āĀŸā 'āEā'ā ‡āSÀ|āā Öö ý

5û fŌā 'āāāÀāālāŌ> ‡āñS ‡āSā¾āĀāñ"ā ‡āñS ,ā¶āŌāĀ'ā ‡āSĀĀ lāñ ‡āSĀĀ Öö,
 āā•ā¶ā½āò ‡āS 'āEāā|āŌŸā¶ā ŌāEāŌ‡āS Ōāñ Ōā½'āāāšā, Ōāā¾āā"ā |ā©āā „'āŌ‡āSÀ ‡āSāē
 ‡āS ½āā 'āEā'ā ‡āSÀ|āā Öö āā•ā¶āŌ 'āEāā|āŌŸā¶ā „¶ā ŌāEāŌ‡āSāò ‡āSāñ ¶āñ>lā‡āS
 Ōāñ •āāñü¶āñ ,ā©ālāā lāŌ|āi,āāò ,ā©ālāā Ōāñlāā,āāò ‡āSāē ,āā'āiāā'āĀ ,ā©ālāā āāñ¶āāò
 ‡āSāñ āā¶āĀ'āĀ Á'ā Ōāñ 'āÖiúPā 'āEā¶ā ‡āSĀñ ý

6û ¾āÖ 'āāāÀāālāŌ> „¶ā ‡āSĀĀĀāò 'āĀ ¼āāē ÊāāŌāi Ōāñ|āā āā•ā¶ā½āò ‡āS
 'āEāā|āŌŸā¶ā ‡āS ŌāEāŌ‡āS Ōāñ ¶ā‡āSā 'āEā'ā ‡āSÀ|āā Öö •āā ¶ā‡āSā Āāāālā ‡āSāñ
 ‡āñSĀĀ Ōā½'āāāšā, Ōāā¾āā"ā |ā©āā „'āŌ‡āSÀ ‡āSāē ½āā ‡āñS āā¶ā½āāŸā ,ā©ālāā
 ,āāāāŌāEŌŸā ‡āñS āāEā† Ōāē 'āE¾āi‡ā<|ā ,āĀlā¾ā ‡āSÀ|āā Ōāñ |ā©āā 'āEāā|āŌŸā¶ā ‡āSāñ
 „Ōā Ōā½'āāāšā, Ōāā¾āā"ā |ā©āā „'āŌ‡āSÀ ‡āSāē ½āā ‡āSāñ ŌāEāŌ‡āS ‡āSāñ ¶āñ>lā‡āS
 Ōāñ •āāñü¶āñ ‡āñS āāEā† ,ā©ālāā ŌāEāŌ‡āS ‡āSāñ lāŌ|āi,āāñā ,ā©ālāā Ōāñlāā,āāñā ‡āSāē
 ,āā'āiāā'āĀ ,ā©ālāā āāñ¶āāò ‡āSāē āā¶āĀ'āĀ Á'ā Ōāñ 'āÖiúPā 'āEā¶ā ‡āSĀñ ý

7û ¾āÖ 'āāāÀāālāŌ> „¶ā ‡āSĀĀĀāò 'āĀ ÊāāŌāi ¶āŌāē Ōāñ|āā āā•ā¶ā½āò ,ā¶āĀŸā ¾āā
 |āāñ ¼āāĀ|āāē¾ā ÊāñEāā ½āā¶ā‡āS 20 ½āò ¾ā©āā'āāāĀ¼āāāŌā'ā ŌāĀ‡āSĀĀē ,ā¶ā'ā¶ā Öö
 ,ā©ālāā ¼āāĀ|āāē¾ā ÊāñEāā ½āā¶ā‡āS 11 ‡āñS 'āāāÀāālāŌ> '‡āS' Ōāñlāā
 āāĀ¾āā¾ā|ā l¾ālāŌ©āā†ā ‡āñS ‡āSā¾āĀāñ"ā ‡āñS ,ā¶āŌāĀ'ā ‡āS Ōāñlāā āāĀ¾āā¾ā|ā
 l¾ālāŌ©āā ½āò 'āE¾āi‡ā<|ā ‡āS ½āiĒā ŌāāĀPā¶āā Ööý

½āi-ñ

8û ¾āÖ 'āāāÀāālāŌ> āā¶ā½¶āāāĒāāĒāĒā ½āi-āò 'āĀ PāPāāĀ ‡āSĀ|āā Öö:
 ‡āS) ‡ā¾āā ‡āS ,āāāāŌ'ā ‡āSāē 'āāāĀ¼āāŌāā 'āĀāē Ōāñ|āāē Öö ?

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

CEā) ¾āāāā ‡āS ,āāāāŌ'ā ‡āSāē 'āāāĀ¼āāŌāā 'āĀāē Ōāñ|āāē Öö |āāñ āā‡āSŌā 'āE‡āSĀ
 ŌŌ|āāā|āāāĀ'ā ½āā ‡āSā ½āā'ā ‡āSĀ¶āā PāāāāŌ† ?

Ōā) ¾āāāā Ōā½'āāāšā, Ōāā¾āā"ā ‡āā „'āŌ‡āSÀ ‡āSāē ½āā ‡āSāñ „āāPā'ā ½āiĒ¾ā
 'āĀ ,āāĀāāā¼ā‡āS ½āā¶ā¾ā'ā 'āĀ ½āā'āā •āā'āā Öö |āāñ 'āāāĀŸāā½āŌĀĀ'ā %āāñSāā|
 ‡āSā ÊāñEāā ‡āōSŌāñ āā‡āS¾āā •āā† ?

Üā) 'āEāā|āŌŸā¶ā ,ā'ā¶āñ ŌāEāŌ‡āS Ōāñ ¶ā‡āSāē ‡āSā ,ā¶āĀŸā āā‡āSŌā
 'āE‡āSĀ Ōāñ ÊāñEāāāāā‡āSā ‡āSĀñ ?

ÊāñEāā ¶āāēāā'ā¾āāū

‡ā¾āā ‡āS ,āāāāŌ'ā ‡āSāē 'āāāĀ¼āāŌāā ‡āSāñ 'āĀā āā‡āS¾āā Ōā¾āā
 Öö ?

9û •āā ‡āS 'āEāā|āŌŸā¶ā ŌāEāŌ‡āS Ōāñ Ōā½'āāāšā, Ōāā¾āā"ā |ā©āā „'āŌ‡āSÀ ‡āSāē
 ‡āS ½āā ‡āSā ŌŌ|āāā|āĀŸā 'āEā'ā ‡āSÀ|āā Öö |āāñ lāŌ āā¶āāāĀāĀ'ā ‡āSĀñŌāā āā‡āS

†ā<⁄4āā ÖÖ|āāā|āāāÀ|ā ½ā ¼āāÀ|āāē⁄4ā Ōā|āāē ÊāñĒāā†āŠāÀ ŌāāŌāā|ā (,āāfĀ Ōāāē † ,āāfĀ) 'āĀā •āāĀāē āāĪāšāāē⁄4ā āāĪāĪāĀā |āō⁄4āāÀ †āŠĀ|āā †Īāā ,|ā†āñŠ
 'āĒŌ|āāā|ā†āŠĀā āāĪāŌā⁄4ā†āŠ †āŠā⁄4āĀ'ā@āā|ā ††āŠ ,āāāŌ|ā †āŠāē 'āāā¼āāŌāā †āŠāñ
 'āĪĀā †āŠĀ|āā Ōōý †āŠā⁄4āĀ'ā@āā|ā †āŠā ,ā|āĪPceñ^a 49(†āŠ) ¾āŌ ĪāāāāĀĀ|ā †āŠĀ|āā Ōō āā†āŠ
 '††āŠ ,āāāŌ|ā āāĪāŌā|ā Ūā>|āā,āāō †āñŠ 'āāāĀāā½āŌĪāĀ'ā, 'āĒāā|āŌŸā|ā 'āĀā,
 āā|ā⁄4āāāā'ā|ā ††āŠ †ñŌāā ŌāāŌāāfā|ā Ōō āā•āŌāŌāñ ¼āāāĪāŌ⁄4ā ½āō 'āĒāā|āŌŸā|ā †āŠāñ
 ,āāāāŌāĀ†āŠ Êāā¼ā Ōāñ|āñ †āŠāē ,āāĪāā Ōōý •⁄4āāā|āĀ 'āāāĀāāŌāāā|ā⁄4āāō ½āō,
 'āĒāā|āŌŸā|ā Ōā½'āāāšā, Ōāā⁄4āā'ā |āŌāā ,'āŌ†āŠĀ †āŠāē ŌŌ|āāā|āāāĀ|ā ½ā †āŠāñ
 ŌĪāāāā½ā|ā †āñŠ ,āāāfā†āŠĀ 'āĒā'ā †āŠĀ|āā Ōōý Êāñāā†āŠ|ā, ¾āŌ •āĀĀē |āŌāē
 āā†āŠ ,āāāāŌ|ā ½āō ŌĪāāāā½ā|ā †āŠā ,āāāfā†āŠĀ ,āāā|āĪāā⁄4āĀ |āŌāē Ōōý ,ā|ā: ¾āāāā
 ŌāĒāŌ†āŠ ŌŌ|āāā|āāāĀ|ā ½ā 'āĀ ,ā'ā|āā āā|ā⁄4āā'āā •āāĀē ĀĒā|āā Ōō |āāñ ¼āāē
 ŌĪāāāā½ā|ā †āñŠ ŌŌ|āāā|āĀā †āñŠ 'āāā•āī^a ¼āāē ,āāāŌ|ā †āŠāē 'āāā¼āāŌāā 'āĪĀāē |āŌāē
 Ōāñ|āāē ý

10ū ††āŠ 'āĒāā|āŌŸā|ā, •āāñ ††āŠ ,āāāŌ|ā †āŠāñ āā|ā⁄4āāāā'ā|ā †āŠĀ|āā Ōō,
 Ōāā½āā|ā⁄4ā|ā: „Ōā ,āāāŌ|ā †āŠāñ ,ā'ā|āāē fPceñ|āĪŌāāĀ 'āĒ⁄4āāñŌā †āŠĀ|āā Ōōý ,'āŌĀā
 †āñŠ āāĒā†, 'āĒāā|āŌŸā|ā „Ōā ,āāāŌ|ā †āŠā ,ā|⁄4ā ,āāāŌ|ā †āñŠ āāĒā† āāĪāāā|ā½ā⁄4ā
 †āŠĀ Ōā†āŠ|āā Ōō, fŌāñ ĪāŌ|āĪ ,āŌāĪāā ŌāñĪāā †āŠāñ „'āāāā'ā †āŠĀ|āñ †āñŠ āāĒā†
 'āĒ⁄4āāñŌā †āŠĀ Ōā†āŠ|āā Ōō, āñ⁄4ā|āā †āñŠ āā|ā'ā>ā|ā †āñŠ āāĒā† fŌāñ 'āĒ⁄4āĪā†ā|ā
 †āŠĀ Ōā†āŠ|āā Ōō, ā|⁄4ā †āŠāñ 'āĒ⁄4āāñŌā †āñŠ āāĒā† 'ñ†āŠĀ †āŠāē½ā|ā 'āĒā'ā †āŠĀ
 Ōā†āŠ|āā Ōō, fāāāāĀ|ā †āŠĀ Ōā†āŠ|āā Ōō ,āŌāĪāā fŌāñ ŌĪāā½āāē †āŠāñ āāĪāāāĀ|ā
 †āŠĀ Ōā†āŠ|āā Ōōý •āā ††āŠ 'āĒāā|āŌŸā|ā ††āŠ ŌāĒāŌ†āŠ Ōāñ Ōā½'āāāšā, Ōāā⁄4āā'ā
 |āŌāā ,'āŌ†āŠĀ †āŠāē ††āŠ ½ā †āŠā ŌŌ|āāā|āĀā 'āĒā'ā †āŠĀ|āā Ōō |āāñ ĪāŌ
 ŌŌ|āāā|āāāĀ|ā ½ā †āñŠ āā|ā⁄4āā'āā †āŠā āā|āfāāĀĀā †āŠĀ|āñ Ōā½ā⁄4ā Ōā¼āāē
 'āĒāŌāāāāŌā†āŠ |āŌ⁄4ā |āŌāā 'āāāĀāāŌāāā|ā 'āĀ āāĪāāāĀ †āŠāñŌāā ý „'āŌĀā †āñŠ
 āāĒā†, ŌāĒāāāā†āŠ ††āŠ 'āĒāā|āŌŸā|ā †āŠāñ ŌāĒāŌ†āŠ †āŠāñ ††āŠ ,āŌāĪāā ,āāāfā†āŠ
 ŌāñĪāā†ā 'āĒā|ā †āŠĀ|āñ †āñŠ āāĒā† Ōā½'āāāšā, Ōāā⁄4āā'ā |āŌāā „'āŌ†āŠĀ †āŠāē
 ŌŌ|āāā|āāāĀ|ā ½ā †āŠā „'ā⁄4āāñŌā †āŠĀ|āā PāāāāŌ†, fŌā†āñŠ 'āāŌā ¾āŌ āā|āāĀĀ⁄4ā Êāñ|āñ
 †āŠāē ¾āāāñŌ⁄4ā|āā ¼āāē Ōāñ|āāē PāāāāŌ† āā†āŠ āā†āŠŌā 'āĒ†āŠĀ Ōāñ ĪāŌ Ōā½'āāāšā,
 Ōāā⁄4āā'ā |āŌāā ,'āŌ†āŠĀ †āŠāē ŌŌ|āāā|āāāĀ|ā ½ā †āŠāñ 'āāāPāāāāĒā|ā †āŠāñ, āāŌĀ
 'āā⁄4āñ ĀĒāñ |āŌāā †āŠā fŌā†āŠ 'āĒāā|āŌāā|āā'ā ,ā †āŠāñ ý fŌā ½āā½āĒāñ ½āō,
 'āĒāā|āŌŸā|ā Ōāā½āā|⁄4ā|ā: ¾āŌ āā|āŌ†āŠŌĀĀ āā|ā†āŠĒāĒā Ōō āā†āŠ ¾āŌ Ōā½'āāāšā,
 Ōāā⁄4āā'ā |āŌāā ,'āŌ†āŠĀ †āŠāē ŌŌ|āāā|āāāĀ|ā ½ā 'āĀ „Ōā†āŠā āā|ā⁄4āā'āā †āŠā⁄4ā½ā
 Ōōý

Ōā½'āāāšā, Ōāā⁄4āā'ā |āŌāā ,'āŌ†āŠĀ †āŠāē ŌŌ|āāā|āāāĀ|ā ½ā †āŠāñ
 ,āāĀāāā⁄4ā†āŠ ½āā|⁄4ā|āā 'āĀ āā†āŠŌā 'āĒ†āŠĀ Ōāñ ½āā'ā|āā PāāāāŌ† ?

11ū ¾āāāā 'āĒāā|āŌŸā|ā ¾āŌ āā|āŌ†āŠŌĀĀ āā|ā†āŠĒāĒā|āā Ōō āā†āŠ ††āŠ ,āāāŌ|ā †āŠāē
 'āāā¼āāŌāā 'āĪĀāē Ōāñ Ōā⁄4āāē Ōō |āāñ ĪāŌ fŌā ŌŌ|āāā|āāāĀ|ā ,āāāŌ|ā †āŠāñ ¼āāĀ|āāē⁄4ā
 ÊāñĒāā ½āā|ā†āŠ 16 †āñŠ ,ā|āĪPceñ^a 7 †āñŠ ,ā|āĪŌāāĀ Ōā½'āāāšā, Ōāā⁄4āā'ā |āŌāā
 „'āŌ†āŠĀ †āñŠ Ā'ā ½āō ½āā|⁄4ā|āā 'ñŌāā |āŌāā fŌāāē ½āā|ā†āŠ †āñŠ ,ā|āĪPceñ^a 24 †āñŠ
 ,ā|āĪŌāĀā ½āō ,āāĀāāā⁄4ā†āŠ ½āā|⁄4ā|āā 'āĀ fŌā†āŠāē ÊāāŌā|ā †āŠāñ fŌā†āñŠ „āāPā|ā
 ½āĪĒ⁄4ā 'āĀ ½āā'āñŌāā ý

%āñŠāā|> †āŠā āā†āŠŌā 'āĒ†āŠĀ ÊāñĒāā †āŠĀ|āā PāāāāŌ† ?

12ū āā|ā½|āāāĒāāāĒā|ā PāPāāĀ ¾āŌ ½āā|ā|āāē Ōō āā†āŠ Ōā½'āāāšā, Ōāā⁄4āā'ā |āŌāā
 „'āŌ†āŠĀ †āŠāē ½ā †āŠāñ 'āĒā'ā †āŠĀ|āñ ĪāĒāñ 'āĒāā|āŌŸā|ā |āñ ¾āŌ āā|āŌ†āŠŌĀĀ
 āā|ā†āŠĒāĒā Ōō āā†āŠ ŌŌ|āāā|āāāĀ|ā ½ā †āŠāñ ,ā|āĪPceñ^a 9-11 †āñŠ ,ā|āĪŌāāĀ ½āā|āā
 |āŌāā ½āā'āā •āā|āā PāāāāŌ† ý

13û ¼ääÀ|ää³¼ä ÊänÇää ½ää¶āāš 18 ‡āšā, ā¶āiPœñª 12 lāāā¶āĀ|ā ‡āšĀ|āā Ōō āā‡āš '•āª lāŌ|āi, āāō, āāāā Ōāñlāā, āāō ‡āšāñ āā¼ā¶ā ¼āĒ‡āšĀ ‡āšāē lāŌ|āi, āāñā, āāāā Ōāñlāā, āāō ‡āšāñ Ōāāāā āāāā¶ā¼ā ½āñā āñPāā, āāāā āā³¼āā •āā|āā Ōō |āāñ āāāā¶ā¼ā ‡āšāñ ‡āš ‡ñŌāñ Êāñ¶āñ¶ā ‡āšĀ Ā'ā ½āō ½āā¶āā •āā|āā Ōō •āāñ Āā•āŌlā Ōāōāā•ā|ā ‡āšĀ|āā Ōōý' fŌā 'āāāĀāāāŌ' ‡āšĀ ‡āšā³¼āĀāñª ‡āšĀ, ā¶āŌāĀ|ā ‡āšĀāĀ ‡āšāē lāāāō ‡āšĀ, ā¶āiŌāāĀ, Ōā½¼āāāšā, Ōāā³¼āāª āāāā „¼āŌ‡āšĀ ‡āšāē ½āª ‡āšĀ ŌŌ|āāā|āĀāā āā¼ā, ā ¼āĒ‡āšĀ ‡āšāē lāŌ|āi, āāō, āāāā Ōāñlāā, āāō ‡āšĀ āāĒā† ‡āšĀ āāāā¶ā¼ā ŌāñŌāā ý 'āāāĀāā¼ā|ā³¼āā, ¼āĒāāŌŸā¶ā ¼āāĀ|āāē³¼ä ÊāñÇää ½ää¶āāš 18 ‡āšĀ, ā¶āiŌāĀā ½āō Āā•āŌlā ‡āšāñ ½āā¶ā¼ā|āā āñŌāā ý

¼āŌ‡āšĀ Ā'ā Ōāñ ¼āŌPāā¶ā ¾āāñŌ¾ā Ōāñlāā, āāō ‡āšāē ¼āŌPāā¶ā

14û ‡āšĀ ¼āĒāāŌŸā¶ā Ōā½¼āāāšā, Ōāā³¼āāª āāāā „¼āŌ‡āšĀ ‡āšāē ŌŌ|āāā|āāāĀ|ā ½āª ‡āšĀ āāĒā† āāāā¶ā¼ā ‡āšĀ Ā'ā ½āō ‡āšĀ, āāāā, āāāā‡āš Ōāñlāā, āāō ‡āšāñ Ōāi'āiĀ ‡āšĀ¶āñ ‡āšĀ āāĒā† ŌāŌ½ā|ā Ōāñ Ōā‡āš|āā Ōō, •āŌŌāñ āā‡āš ‡āš ŌāĒāŌ‡āš ‡āšāñ ¶āñlāāĀš Ōāñ •āāñū|āā, ŌāĒāŌ‡āš ‡āšāñ lāŌ|āi, āāō, āāāā Ōāñlāā, āāō, āāāā āāñ¶āāō ‡āšāē, āāāāāāĀ ‡āšāē āā¶āĀ¶āĀ ¼āŌiūPā ¼āĒā¶ā ‡āšĀ¶āā ý ¼āāĀ|āāē³¼ä ÊāñÇää ½ää¶āāš 9 ‡āšĀ, ā¶āiPœñª 13 ‡āšĀ, ā¶āiŌāĀā ½āō, ¼āĒāāŌŸā¶ā ‡āšĀāĀ ½āō Ōāāā½¼āāāĒā|ā, āĒāŌā Ōāñ ¼āŌPāā¶ā ¾āāñŌ¾ā Ōāñlāā ‡āšāē ¼āŌPāā¶ā ‡āšĀñŌāā ý

15û āāāāāŌāāā†ā •āāñ Ōāā‡āšĀ|ā āñāāē Ōōāā‡āš ŌāĒāŌ‡āš ‡āšāñ ‡āš ¶āñlāāĀš Ōāñ •āāñū|āā ‡āšĀ, āĒāŌā-Ōāñ ¼āŌPāā¶ā ¾āāñŌ¾ā Ōāñlāā āā•āŌā½āō āā¶ā½¶āāāĒāāāĒā Ōāāā½¼āāāĒā Ōō :

‡āš) ‡āšĀ Ōāñlāā ‡āš¶āñ‡āĀ¶ā ŌāĒāŌ‡āš ‡āšāñ āā³¼āā Ōā³¼āā Ōō āāāā fŌā ŌāĒāŌ‡āš ‡āšĀ āāĒā† ¾āŌ 'Ō'ō, āĒāā¶ā' ½āiĒ¾ā ‡āšĀ ¼āĒāāāā¶āā|ā ‡āšĀāā Ōōý Ēā) Ōāñlāā ‡āš¶āñ‡āĀ¶ā ‡āšĀ, āāPā|ā ½āiĒ¾ā āāāāāŌā¶āāē³¼ä Ā'ā Ōāñ ½āāāā •āā Ōā‡āšĀā Ōōý

¹Hkxkx µµ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

41

16û ‡āšĀ āāāāāŌāāā •āāñ ¾āŌ Ōāā‡āšĀ|ā āñāāē Ōō āā‡āš ŌāĒāŌ‡āš ‡āšāñ lāŌ|āi, āāō ¼āŌPāā¶ā¾āāñŌ¾ā Ōāñlāā Ōō, •āāñ ŌāĒāŌ‡āš ŌŌ|āāā|āĀāā ‡āšĀāā Ōō |āāñ „Ōāñ āā¶āĀ¶āĀ ¼āŌiūPā ¼āĒā|ā Ōāñāāē Ōō, āāŌĀ ¾āŌ āā‡āš ¼āāāāŌŌ¾ā ½āō, lāŌ|āi, āāñā ¾āā Ōāñlāā, āāñā ¾āā āāñ¶āāñā ‡āšāē Ōāē ‡āš½ā ‡āšāē½ā|ā ¼āĀ ¼āĒā|ā ŌāñŌāāēā ý ¾āāñ ‡āšāē½ā|ā •¾āāª Ōāñāāē, āŌāĀ Ōā½¼āāāšā, Ōāā³¼āāª āāāā „¼āŌ‡āšĀ ‡āšĀ ŌŌ|āāā|āĀāā ¶ā Ōāñāā ý

17û fŌā‡āšĀ āāāāāŌāāā, ‡āšĀ āāāāāŌāāā •āāñ ¾āŌ Ōāā‡āšĀ|ā āñāāē Ōō āā‡āš ŌāĒāŌ‡āš ‡āšĀ lāŌ|āi, āāāā Ōāñlāā ‡āšāē, āāāāāāĀ ‡āšāē āā¶āĀ¶āĀ ¼āŌiūPā ¼āĒā¶ā ‡āšĀ¶āñ ‡āšĀ āāāā¾ā|ā Ōā½¼āāāšā, Ōāā³¼āāª āāāā „¼āŌ‡āšĀ ‡āšāē ‡āšĀ ½āª ‡āšĀ ŌŌ|āāā|āĀāā Ōāñ Ōāāāāāāāāā ‡āšĀāĀ ‡āšāē āāāā¾ā ¼āĒāāŌŸā¶ā ‡āšĀ 'āāāĀPāāĒāĒā ĒāāfŌāŌā, āāāā, ā¶ā¾ā āāāāā¶ā¾ā½ā¶ā ‡āšāē lāāāō Ōāñ „¼ā Ōāñāā Ōō āā•āŌā‡āšĀ, ā¶āiŌāāĀ ŌāĒāŌ‡āš •āāñ āā¶āĀ¶āĀ ¼āŌiūPā ¾āā lāŌ|āi, āāō ¾āā Ōāñlāā, āāō ¾āā āā'āšĀ āāñ¶āāō ‡āšāē lāŌāē ‡āšāē½ā|ā āñāñ Ōō •āāñ ŌŌ|āāā|āĀāā ‡āšĀāñ Ōō, āāŌĀ •āāñ ŌŌ|āāā|āĀāā ¶āŌāē ‡āšĀāñ Ōōý

Āā•āŌlā ½āā¶ā¼ā|āā

18û ¾āāāª ‡āšĀĒāĒā ‡āšĀ Ōāñlāā ‡āšāē Ōāē ¼āŌPāā¶ā ‡āšāē •āāāāē Ōō |āāñ ¼āĒāāŌŸā¶ā Āā•āŌlā ‡āšāē ½āā¶ā¼ā|āā ā¼āāē ‡āšĀñŌāā •āª Ōāñlāā ‡āšāñ ¼āāĀ|āāē³¼ä ÊāñÇää ½āā¶āāš 18 ‡āšĀ, ā¶āiPœñª 20 ‡āšĀ, ā¶āiŌāāĀ āā¶āŌ'āāāāāāā āā‡āš¾āā •āā|āā Ōōý ¾āāāª

34Ö Öāñlāā āā¶ā¶āÀ Öō |āāñ Āā•āÖlā fÔā 'āāāÀāālāÓ> ‡āŠñ ,ā¶āiPceñ^a 20 ‡āŠñ ,ā¶āiÖāāÀ
½āā¶ā ½āā¶āŠ½āā •āā†Öāāý

19ū ¾āāāā ‡āŠ Öāñ ,āāāāāāŠ ,āĒāÖā-Öāñ 'āÖPāā¶ā½āāñÖ½ā Öāñlāā ‡āŠāē 'āÖPāā¶ā
‡āŠāē •āā|āāē Öō |āāñ ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ 18 ‡āŠā ,ā¶āiPceñ^a 13 ¾āÖ ,ā'āñāāā
‡āŠÀ|āā Öō āā‡āŠ ‡āŠĀāÀ Öāñ 'āĒā'ā ,āāālā 'āĒā¾ā ‡āiŠĒā 'āĒā|ā'āŠĒā ‡āŠāñ
,āāPā|ā ½āiĒ¾ā 'āÀ 'āĒ¾āñ‡āŠ Öāñlāā ‡āñŠ āāĒā† ,āāāāā|ā āā‡āŠ½āā •āā† |āāā
¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ 18 ‡āŠāē ½āā¶ā½āā ½āā¶āā; |āā 'āĒ¾āñ‡āŠ Öāñlāā
'āÀ ĒāāÖāi ÖāñÖāā ý

20ū ¾āāāā ‡āŠĀāÀ ‡āñŠ ‡āŠ ¼āāÖā ‡āñŠ Ā'ā ½āō āā¶āÀ¶āÀ Öāñlāā ‡āŠāē 'āÖiúPā
‡āŠāē 'āÖPāā¶ā ‡āŠāē •āā|āāē Öō ,ālāāāāā , āā•āÖlā½āō Āā•āÖlā ‡āŠāñ ,Öā Öāñlāā ‡āñŠ āāĒā†
½āā¶ā½āā āāē •āā†Öāāē, Öāā½āā¶ā½āā: ÖāĒāÖ½āŠ ‡āñŠ Öāāā ‡āŠĀāÀ ‡āŠāē lā|āāō ‡āñŠ
,ā¶āiÖāāÀ āā¶āāāĀāā|ā ‡āŠāē •āā|āāē Öōý ¾āāāā ‡āŠĀāÀ ,ālāāāā ‡āŠāñ āālāāā¶āāāĀÓ>
¶āÖāē ‡āŠÀ|āā Öō |āāñ lāÖ Āā•āÖlā ‡āŠāē ½āā¶ā½āā āā¶āÀ¶āÀ Öāñlāā 'āĒā¶ā
‡āŠÀ¶āñ ‡āñŠ āāĒā† 'āĒ¾āi‡āā ÖÖ|āāā|āāā|ā ,āāāāÖlā ‡āñŠ ,½āāāñÖāāē •āāēlā¶ā Öāñ
,āāāāā¶āŠ ¶āÖāē ÖāñÖāāē ý

ÖāĒāÖ½āŠ Öāñ ¶ā‡āŠāē ‡āñŠ ÖÖ|āāā|āĀā ‡āŠā 'āĒāā|āÖŸā¶ā āā‡āŠÖā
'āĒ‡āŠĀ Öāñ ĒāñĒāā ‡āŠĀñÖāā ?

21ū •āā 'āĒāā|āÖŸā¶ā ‡āŠ ÖāĒāÖ½āŠ Öāñ ¶ā‡āŠā ‡āŠā ÖÖ|āāā|āĀā 'āĒā'ā ‡āŠÀ|āā Öō
|āāñ lāÖ ¾āÖ āā¶āāāĀāā|ā ‡āŠĀñÖāā āā‡āŠ ‡ā¾āā ‡āŠĀāÀ ,ā¶āiPceñ^a 6 ‡āñŠ ,ā¶āiÖāāÀ
fÔā 'āāāÀāālāÓ> ‡āñŠ ‡āŠ¾āĀāñ"ā ‡āñŠ ,ā¶āÖāĀ|ā Öōý ¾āāāā ‡āñÖāā Öō |āāñ
'āĒāā|āÖŸā¶ā āā¶āāāĀāā|ā ‡āŠĀñÖāā ‡ā¾āā Öā½āāāāā , Öāā¾āā"ā |āāā , 'āÖ‡āŠĀ
‡āŠāē āā¶āā½āĀ|ā ,āāāāā ,āāāāÖāōÖāē|ā ½āā ,ā¶āiPceñ^a 9 |āāā 10 ‡āñŠ ,ā¶āiÖāāÀ
‡āŠ ,āāāāÖlā ‡āŠāē 'āāāÀ¼āāÖāā ‡āŠāñ 'āiĀā ‡āŠÀ|āāē Öōý ¾āāāā ‡āŠ ,āāāāÖlā ‡āŠāē
'āāāÀ¼āāÖāā 'āiĀāē Öāñ|āāē Öō |āāñ 'āĒāā|āÖŸā¶ā Öāāāāāāā , Öāā¾āā"ā |āāā , 'āÖ‡āŠĀ
‡āŠāē ½āā ‡āŠāñ ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ 16 ‡āñŠ ,ā¶āiÖāāÀ ĒāāÖā|ā 'āÀ ½āā¶ā½āā
ñÖāā |āāā ÖāĒāÖ½āŠ Öāñ 'āĒā'ā ¶ā‡āŠā Āāāālā 'āÀ ,ā¶āiPceñ^a 13-20 ‡āñŠ ,ā¶āiÖāāÀ
Āā•āÖlā ‡āŠāñ ½āā¶ā½āā "ñÖāā ý

'āāāÀāālāÓ> 'Üā'

,ā¶¾ā ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠāñā ½āō Öā½āāālāÓ>

½āā½āĒāāō ‡āŠñ Öāā¼āĀ

¾āÖ 'āāāÀāālāÓ> ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ 18 ‡āŠā ,āāā¼āā ,ā ,āāÖā Öōý

¾āÖ 'āāāÀāālāÓ> ,¶ā 'āāāÀāālāÓ>āō ‡āŠāē ÖāiPāāē 'āĒÖ|āi|ā ‡āŠÀ|āā Öō •āāñ ,ā¶¾ā
¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠāñā ‡āñŠ ,āāÖā Öō |āāā ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ 18
Āā•āÖlā ‡āñŠ āāĒā† Öāā¼āĀ ‡āŠā ‡āŠ¾āĀ ‡āŠÀ|āñ Öōý

1ū 'āāāÀāālāÓ> ‡āŠ - Öāñlāā āāÀ¾āā¾ā|ā l¾ālāÖāā†ā - ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ
11 āā¶ā½āāĀāā Ÿñ‡āŠñ ½āñā Öā½āāālāÓ>

2ū 'āāāÀāālā> 'Ēā' - 'ā>āō ‡āñŠ ‡āŠā¶ā¶āē ÖlāĀ'ā ½āō ÖāāāāĒā'ā Ēāñ¶āñ¶āāō ‡āñŠ
ÖāāÀ ‡āŠā ,āā‡āŠĒā¶ā - ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ 17 'ā>ñ ½āñā Öā½āāālāÓ>

'āāāÀāālāÓ> 1

āā¹¹āāāē : ¾āÖ 'āāāÀāālāÓ> ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ ‡āŠā ,āāÖā ¶āÖāē Öōý fÔā
'āāāÀāālāÓ> ‡āŠā 'āĒ¾āāñ•ā¶ā ½āā"ā f|ā¶āā Öō āā‡āŠ ¼āāÀ|āāē¾ā ĒāñĒāā ½āā¶ā‡āŠ (fā; †
†Öā) 18 ,āāōÀ |ā¶āiĀ'āāē ,ā¶āĀāāÖāē¾ā ĒāñĒāā ½āā¶ā‡āŠ (āāfĀ † †Öā) 18 Āā•āÖlā

†Ôā ,āāfĀ Ōāāē 31, 'Āā•āŌlā āālā—āā'āŋā ŌānĪāā,āānā Ī³/₄āā'Īā ĪāŌ'āi āāĪāāāŋā¹/₂ā³/₄ā Ēānŋā
'nŋā', āāfĀ †'āŠ ,āāĀ ,āāfĀ Ōāāē 13 ŌāĒāŌ†āŠ āāŋāŌŸā †āŠā³/₄āĀ†āŠ¹/₂ā †Īāā ,āāfĀ †'āŠ
,āāĀ ,āāfĀ Ōāāē 18 ŌāĒāŌ†āŠānā Ōān ,āŋāāāĀĪā ,āāāāŌ'ā³/₄āāā †ānŠ 'āāēĀā, ³/₄āāā^a
†āŠānĀfĀ ,āŋāĀ Ōō, Īāān ,ŋŌnā Ō'āŌ' āā†āŠ³/₄āā •āā†Ÿ

,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 Āā•āŌlā, †Ôā ,āāfĀ Ōāāē 31,
,āāfĀ †'āŠ ,āāĀ ,āāfĀ Ōāāē 13 †Īāā ,āāfĀ †'āŠ ,āāĀ ,āāfĀ Ōāāē 18
†ānŠ Ōāā©ā ĪāĒāŋā

1. ,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18, '†Ôā ,āāfĀ Ōāāē' 13 ,āāŌĀ ,āāfĀ †'āŠ ,āāĀ
,āāfĀ Ōāāē' 13 †āŠn Ōāā%āŠ¹/₂āŸā†āŠāĒāēŋā 'āĒāĪāĒāāŋā ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ
18 ¹/₂āō ŋŌŌāēā āā³/₄ān Ōā³/₄ān Ōō †ā³/₄āāōāā†āŠ ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠāō Ōān
Ōāā°āāāāĒā Ōā¹/₄āāē Ōāā%āŠ¹/₂āŸā†āŠāĒāēŋā 'āĒāĪāĒāāŋā, •āŌāā ,āāĀāĪā Ōā¹/₂āāāā Ōā³/₄āā
'āāfĀ †'āŠ ,āāĀ †Ôā

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

1 ,āŋāĀĀāŌ'Ēāē³/₄ā āāĪāāāē³/₄ā āāĀ'āānāāĀāŌā ¹/₂āāŋā†āŠānā †āŠā 'āĒāĪāā¹/₂āĪāāĀ
,āāŌāāē†āŠāŸā †āŠn ,āŋāĪāŠ'ā ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 101 ¹/₄āāĀĪāāē³/₄ā
ĒānĒāā ¹/₂āāŋā†āŠānā †āŠā 'āĒāĪāāĪāāĀ ,āāŌāāē†āŠāŸā ¹/₂āō Ōāāā¹/₂āāāĒāĪā †āŠā
āā³/₄ān Ōā³/₄ān Ōō Ÿ

2. ,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 †āŠn āāŌāŌāŋā †āŠn ,āāfāāĀ 'āĀ, 'āāfĀ
†'āŠ ,āāĀ ,āāfĀ Ōāāē' 15 ¹/₄āĪŌāā'āā †āŠn āāŋā¹/₂āāĀŸā †āŠn āāĒā† †āŠāĀĀ ³/₄āŌ
āāŋāāāĀāĪā †āŠāĪāā Ōō āā†āŠ ¹/₄āĪŌāā'āā †āŠn āāŋā¹/₂āāĀŸā †āŠān ĪāŌ'āi,āānā †āŠāē
āā'ā†āĒāē †āŠn Ā'ā ¹/₂ānā āāĒā³/₄āā •āā† ,āāŌĀ Āā•āŌlā †āŠān Īāā ¹/₂āāŋā³/₄āā 'āē •āā† •āā
'āĒāāŌŸāŋā ŋān ŌĪāāāā¹/₂āĪā †āŠn ¹/₂āŌĪā'āŸāĀ •āānāāĒā¹/₂ā Īā 'āĪāŠŌ†āŠāĀ ,āŋāāāĪā
†āŠā āā³/₄ān Ōō ,āāŌĀ ĪāŌ ŋā Īāān āāŋāĀĪāĀ 'āĒāāāā†āŠāē³/₄ā ŌāāāāĒāĪāāā ,āāŌĀ ŋā Ōāē
'āĒā¹/₄āĪāāē āāŋā³/₄āā'āŸā ĀĒāĪāā ŌōŸ', āāfĀ †'āŠ ,āāĀ ,āāfĀ Ōāāē' 15 ¹/₄āāĀĪāāē³/₄ā
ĒānĒāā ¹/₂āāŋā†āŠ 18 ¹/₂ānā Ōāāā¹/₂āāāĒāĪā ŋāŌāēā āā†āŠ³/₄āā Ōā³/₄āā Ōō Ÿ Ōā†āŠāē 'āā³/₄ā,
†āŠā 'āŠī-ŋāān āā³/₄āā Ōā³/₄āā Ōō āā•āŌā¹/₂ānā ³/₄āŌ āāĪāāāāāāĀŌ' āā†āŠ³/₄āā Ōā³/₄āā
Ōō āā†āŠ Ōāā āāĪāŌā³/₄ā 'āĀ āāĪāā-āāŋāĀnĪā ¹/₄āāĀĪāāē³/₄ā Ōāŋāē ĒānĒāā†āŠāĀ
ŌāāŌāāŋā 'āĀ •āāĀāē āāĪāā-āāŋāĀnĪā †āŠā ,āŋāĪāŌāŸā āā†āŠ³/₄āā •āā³/₄ānŌāāŸ

3. ,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 †āŠā ,āŋāĪāŌēnā 2 ³/₄āŌ ĪāŸāĀŋā †āŠāĪāā Ōō
āā†āŠ Ōāāāā†āŠ ,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 Ōā ¹/₂āāŋā†āŠ (āāfĀ † †Ôā 18)
†āŠn 'āĪāĀ 'āāŸ †āŠā ,āāāāā%āŠ¹/₂āŸā †āŠāĪāā Ōō ,āĪā: Ōān Ōāā āā³/₄āā Ōā³/₄āā Ōō ,āāŌĀ
,āā³/₄āŌ ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 †āŠn āāĒā† 'āĒāŌāāāāŌā†āŠ ŋāŌāēā ŌōŸ
Ēānāā†āŠŋā ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 †ānŠ ,āŋāĪāŌēnā ŌāāĒā³/₄āā 2 †āŠān Ōāā
,āāĪā³/₄ā †āŠn Ōāā©ā ŌŌŋā āā³/₄āā Ōā³/₄āā Ōō Īāāā†āŠ ,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā
¹/₂āāŋā†āŠānā †āŠāē ,āŋāĪāŌēnā ŌāāĒā³/₄āā,āānā †āŠn Ōāā©ā ,Ōā†āŠāē †āĒā¹/₂āāŋā
'āŋāē ŌŌn Ÿ

4. ,āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 ¹/₂ānā ,āŋāĪāŌēnā ŌāāĒā³/₄āā 31 'Ōā³/₄āā Ōā³/₄āā'
†āŠn Ā'ā ¹/₂ānā ,āāĒāāāĒāĪā ŌōŸ Ēānāā†āŠŋā, āŋāĀĀāŌ'Ēāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18
†āŠāē ,āŋāĪāŌēnā ŌāāĒā³/₄āā,āānā †āŠn Ōāā©ā ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠānā †āŠāē
,āŋāĪāŌēnā ŌāāĒā³/₄āā,āānā †āŠāē †āĒā¹/₂āāŋāŋā 'āŋāē ŌŌn, āĪā: ¹/₄āāĀĪāāē³/₄ā ĒānĒāā
¹/₂āāŋā†āŠ 18 ¹/₂ānā Ōāā ,āŋāĪāŌēnā ŌāāĒā³/₄āā (31) †āŠān ŌŌŋā āā³/₄āā Ōā³/₄āā ŌōŸ

5. ¹/₄āāĀĪāāē³/₄ā ĒānĒāā ¹/₂āāŋā†āŠ 18 ¹/₂ānā ,āŋāĪāŌēnā 30(Ōā), 32, 35Ēā (iii), 35Ēā(V) 'Ōā
āā†' †āŠn Ā'ā ¹/₂ānā āāĒāā³/₄āā Ōā³/₄āā Ōō •āān Āā•āŌlā †āŠān 'āāā•ā ĪāāēāĪā †āŠn
Ā'ā ¹/₂ānā Ōāā°āāāāĒāĪā †āŠāĪāā ŌōŸ Ēāā¹/₄āāāĪā †āŠāē ¹/₂āāŋā³/₄āĪā †Īāā ¹/₂āā'ā ¹/₄āāĀĪāāē³/₄ā

23. ½ ãiE³/4ã ãã¶ã³/4ã½ããñã ½ãñ, `` , 'ãã°ããfã' ½ãñ, ``Eã. ¼ããÀ|ããè³/4ã ÊãñEãã ½ãã¶ã³/4ãS (f¶i; † †Ôã) `` ÍããèÓãÃ †ãSñ ,ãã|ãÖãÃ|ã, `` ¼ããÀ|ããè³/4ã ÊãñEãã ½ãã¶ã³/4ãS (f¶i; † †Ôã) 28' ½ãñã,

(i) ,ã¶ãiPœñªãñã 17(Üã) †ãSñ ãã¶ã½¶ãããEããEã|ã ,ã¶ãiÔããÀ 'ãEãã|ãÔ©ãããã'ã|ã ãã¶ãS³/4ãã Öã³/4ãã Öö, ¶ãã½ã|ã:-

"(Üã) 'ãEãã|ãÓYã¶ã †ãSã ,ãããã¶ã½ã ¾ãã ½ãf³/4ãÍã|ããèÃ ½ãiÊã 'ãEãã|ãÓYã¶ã ,ã'ã¶ãñ ããlãããè³/4ã ããlãlãÀ¥ã ¼ããÀ|ããè³/4ã ÊãñEãã ½ãã¶ã³/4ãSñã †ãSñ ,ã¶ãiÔããÀ |ãö³/4ããÀ †ãSÀ|ãã Öö ,ããöÀ Íãñ ÔããlãÀããã¶ã|ã³ãS 'ãE³/4ããñÖã †ãSñ ããÊã† ,ãÊã°fã Ööã ,ããöÀ Íãñ ¼ããÀ|ããè³/4ã ÊãñEãã ½ãã¶ã³/4ãSñã †ãSñ ,ã¶ãiÔããÀ Ööã |ã©ãã ããã¶ã½ãñã ,ã¶ãiÔããÀããè

¹Hkkx πμ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

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fÃ³ãSãfÃ³ããã Öã½ãñãã³ãS|ã Ööã ,ã©ãlãã ¼ããÀ|ããè³/4ã ÊãñEãã ½ãã¶ã³/4ãS 110 †ãSñ ,ã¶ãiÔããÀ Êãã¹ãã ¾ãã Öããã¶ã †ãSñ ½ããf³/4ã½ã Öãñ ,ããPã|ã ½ãiÊ³/4ã 'ãÀ ½ãã¹ããè •ãã|ããè Ööãý"

(ii) ,ã¶ãiPœñªãñã 27 †ãSñ ãã¶ã½¶ãããEããEã|ã ,ã¶ãiÔããÀ 'ãEãã|ãÔ©ãããã'ã|ã ãã¶ãS³/4ãã Öã³/4ãã Öö, ¶ãã½ã|ã:-

"27 †ãS ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã ¾ãã †ãS Öãã³/4ãi†ãã|ã ,ã½ã ½ãñã †ãS Öã½ãiÖ †ãSã ,ããlã (Íãñ³/4ãÀ) ½ãiÊã 'ãEãã|ãÓYã¶ã ,ããöÀ fÔã³ãSñ ,ã¶ãiÔããÀããè 'ãEãã|ãÓYã¶ããñã 'ãÀã ,Ôã ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã (†Ôããããlã†) ¾ãã Öãã³/4ãi†ãã|ã ,ã½ã ½ãñã fããããÀ|ãã,ããñã †ãSã †ãSiÊã •ããÝ Öãñ|ãã Öö ý Öã½ãiÖ †ãSñ ,ã¶ã ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ããñã ¾ãã Öãã³/4ãi†ãã|ã ,ã½ãñã ½ãñã fããããÀ|ãã,ããñã †ãSñ fÔã 'ãE³/4ããñã¶ã †ãSñ ããÊã† ¶ããÀ,ã¶ããã †ãSÀ ãã³/4ãã •ãã|ãã Ööý •ãã †ãS ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã ¾ãã Öãã³/4ãi†ãã|ã ,ã½ã †ãSñ ,ã¶ãiÔããÀããè 'ãEãã|ãÓYã¶ã, ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã ,ã©ãlãã Öãã³/4ãi†ãã|ã ,ã½ã Öãñ|ãñ Ööã |ãã fããããlããè ããlãããfã †ãSñ ÊããÖãi †ãSÀ¶ãñ †ãSñ ããÊã† ,Ôã Êãã¹ãã ,ã©ãlãã Öããã¶ã ,ã¶ã ¼ããÀ|ãã³ãS ,ãã³/4ã |ã©ãã ãã|ãlãÊã ,ããããÖã³/4ããñã †ãSñ ããÖÖããã ½ãñã ããÊã³/4ãã •ãã|ãã Öö ããã¶Öñã ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ããñã ¾ãã Öãã³/4ãi†ãã|ã ,ã½ã †ãSñ ããlãããè³/4ã ããlãlãÀ¥ããñã ½ãñã (ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ããñã ,ã©ãlãã Öãã³/4ãi†ãã|ã ,ã½ãñã †ãSñ Êãã¹ãã ,ã©ãlãã Öããã¶ã ,ã¶ã ¼ããÀ|ãã³ãS ,ãã³/4ã fÔã³ãSñ ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ããñã ,ã©ãlãã Öãã³/4ãi†ãã|ã ,ã½ãñã †ãSãè ãã|ãlãÊã ,ããããÖã³/4ããñã †ãSñ ,ããlã ÖãããÖã) †ãS Öã½ãã¶ã ÊãñEãã ¶ããèãã|ã³/4ããñã †ãSñ 'ãE³/4ããlããè ãã¶ã¶ãñ †ãSñ ããÊã† ãã¶ãSÖããè 'ãE³ãSÀ †ãSñ ,ããlãlã³/4ã³ãS Öã½ãã³/4ããñã¶ãñã †ãSñ ããã, ½ãã¶³/4ã|ãã ããè Öã³/4ããè Öö (ñEãñã ,ã¶ãiPœñª 35- 36†ãS)ý"

(iii) ,ã¶ãiPœñªãñã 36 †ãSñ ãã¶ã½¶ãããEããEã|ã ,ã¶ãiÔããÀ 'ãEãã|ãÔ©ãããã'ã|ã ãã¶ãS³/4ãã Öã³/4ãã Öö, ¶ãã½ã|ã:-

"36 ,ã¶ãiPœñª 36†ãS ½ãñã ¾ããÖãã lããã¥ãÃ|ã †ãSñ œãñ|ãSÀ, ¾ãããã †ãS ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã (†Ôããããlã†) ,ã©ãlãã Öãã³/4ãi†ãã|ã ,ã½ã †ãS - Öã½ãã¶ã 'ãããÀããÖ©ããã|ã³/4ããñã ½ãñã †ãS-ãöÖãñ Êãñ¶ã-ñ¶ãñã †ãSñ ããÊã† ,ã©ãlãã †ãS-ãöÖããè Üã¶ãã,ããñã ½ãñã 'ãEãã|ãÓYã¶ã †ãSãè ÊãñEãã ¶ããèãã|ã³/4ããñã Öãñ ãã¼ã¶ã ÊãñEãã- ¶ããèãã|ã³/4ããñã †ãSã 'ãE³/4ããñÖã †ãSÀ|ãã Öö |ããñ ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã ,ã©ãlãã Öãã³/4ãi†ãã|ã ,ã½ã †ãSãè ÊãñEãã ¶ããèãã|ã³/4ããñã †ãSñ 'ãEãã|ãÓYã¶ã †ãSãè ÊãñEãã ¶ããèãã|ã³/4ããñã †ãSñ Öã½ãÀ¹ããè ãã¶ã¶ãñ †ãSñ ããÊã†, |ãã Öã½ãã³/4ããñã¶ã ãã¶ãS³/4ãñ •ãã†ãÖãñ •ãã ÖãÖ³/4ããñÖããè 'ãEãã|ãÓYã¶ã ¾ãã Öãã³/4ãi†ãã|ã ,ã½ã †ãSñ ããlãããè³/4ã

ÊânĖâā ½ăă¶ăăš 104, ‡ăŠñ ¶ăŠă¾ăĂăăñ`ă ‡ăŠñ ,ăă|ăŒăĂ|ă
°ăăè½ăă ,ă¶ăî°ăăfăăňă ‡ăŠñ ,ăfăăè¶ă ,ă¶ăî°ăăfăăă½ăăš °ăăf¾ăă|ăă,ăăňă ,ăăôĂ ,ăăăfăăšăĂăňă
Ôăň ,!ă ō Ôăň|ăň Ôăňă: ,ăăôĂ

(Pā) ††āŠ Ĩ³āāĭāŌāāā³4ā†āŠ Ōāā³4āāñ•ā¶ā ½āñ† ††āŠ , āāāfāŌāĒāŌ†āŠ
(, āāāfāŌāĒŌŲā†āŠŠāĀ) †āŠñ , āā†āŠSāŌ½†āŠ 1'āĒāā|ā1'āŠĒā ("ñĒāñ ¼āāĀ|āāē³4ā ĒāñĒāā
½āā¶ā†āŠ 103, Ĩ³āāĭāŌāāā³4ā†āŠ Ōāā³4āāñ•ā¶ā) ý"

[illegible][illegible]

Àã•âÔİã „,¶ã 1ãääÄääÔ©ãää|ã¾ääñâ ‡ãŠäë 1ãÖpää¶ã ‡ãŠÄ|ää Öö äã•ã¶ã 1½ãñâ Äã•âÔİã ‡ãŠñ 1½ää¶¾|ää äë •ää|ääë Öö ,ääöÄ 1½ää¶¾|ää 1½ää¶¾|ää; ‡ãŠñ 1ãÆ¾ääñØã 1ãÄ

İ³aİāÖāāA‡āŠ āā¹İāā-āā¶āñĀİā āñ¶āā Ööý ¾aÖ ½āā¶ā‡āŠ ¼āāĀ¹āāē¾ā ÊāñĒāā
½āā¶ā‡āŠ 18 ‡āŠāē, ā¹āñāāā, āāñā ‡āŠāñ °āĒā¶āā ¶āÖāāē Ööý"

[illegible]

" (i)

¼ääÄ|ääë¾Ä ÊänŒää ½ää¶|ääŠ 11, ää¶|½ääÄŸä Ÿñ¾äŠñ ½äö Öä½ääääläÖ, 'ääÄääläÖ, '¾äŠ' Öänlää ääÄ¾ää¾ä|ä İ¾äläÖŒää¾ä |äŒää 'ääÄääläÖ, 'Œä' Öänlää ääÄ¾ää¾ä|ä İ¾äläÖŒää¾ä : 'äÆ¾äŠ'¶ä ý"

(iv) 1. $\tilde{a}\tilde{a}\tilde{a}\tilde{A}\tilde{a}\tilde{a}\tilde{I}\tilde{a}\tilde{O}$ 2. $\tilde{a}\tilde{S}\tilde{n}$, $\tilde{a}\tilde{I}\tilde{a}\tilde{P}\tilde{c}\tilde{e}\tilde{n}$ 3. $\tilde{a}\tilde{S}\tilde{a}\tilde{n}$ $\tilde{a}\tilde{a}\tilde{I}\tilde{a}\tilde{I}\tilde{a}\tilde{E}\tilde{a}\tilde{a}\tilde{a}\tilde{C}\tilde{E}\tilde{a}\tilde{I}\tilde{a}$, $\tilde{a}\tilde{I}\tilde{a}\tilde{O}\tilde{a}\tilde{a}\tilde{A}$ $\tilde{I}\tilde{a}\tilde{E}\tilde{a}\tilde{I}\tilde{a}\tilde{O}\tilde{a}\tilde{a}\tilde{a}\tilde{I}\tilde{a}\tilde{I}\tilde{a}$
 $\tilde{a}\tilde{I}\tilde{a}\tilde{S}\tilde{I}\tilde{a}\tilde{a}$ • $\tilde{a}\tilde{I}\tilde{a}\tilde{O}\tilde{a}\tilde{a}$, $\tilde{a}\tilde{I}\tilde{a}\tilde{I}\tilde{a}\tilde{I}\tilde{a}$:-

"3 ' ,ã¶ãÀÀÓÊæ³⁄₄ ÊãnĈĕã ½ã¶ã¶ãŠ' 37, ½ăō ãã¶ã½¶ããĖããĈĕã'ã ,ã¶ãìPœñªăō ¶ãŠãn 'Öã³⁄₄ăă Øã³⁄₄ăă ¶ãnŠ Á ĩã ½ăō „ããĖĖããĈĕãã ãã¶ãŠ³⁄₄ăă Øã³⁄₄ăă Ööý Êãnãã¶ãŠ¶ã, ¼ăăÀãæ³⁄₄ ÊãnĈĕã ½ăã¶ã¶ãŠ 37, ¶ãŠăē ,ã¶ãÀÀÓÊæ³⁄₄ ÊãnĈĕã ½ăã¶ã¶ãŠ 37, ¶ãnŠ ÔăăĈã ,ã¶ãìPœñª ÔăăĈ³⁄₄ăă,ăăō ¶ãŠăē ¶ãĖŠ½ăª@ãã °ã¶ãăē ÀŎñ, fÔă ,ăăĭã³⁄₄ă Ŏãn f¶ã ,ã¶ãìPœñªăō ¶ãŠãn ¼ăăÀãæ³⁄₄ ÊãnĈĕã ½ăã¶ã¶ãŠăō 37 ½ăō •ăăÀăē ÀĈĕã Øã³⁄₄ăă Öö:

(i) $\mathbb{A}^1_{\mathbb{A}^1} \cong \mathbb{A}^1$ ($\mathbb{A}^1$)

(ii) „ã¶ãìþœñ^a 4"

28. ½âiE³/â äâ¶[ä³/4ä½ääñâ ½ääñ, ``,,¹ää°ää£ä`` ½ääñ, ``Eä. ¼ääÄ¹ääë³/4ä ÊänEää ½ää¶[ä³äŠ (f¶i
† †Ôä)`` ÍääëÓÄ¹ ääŠñ, ää¹äØäÄ¹ä, ``¼ääÄ¹ääë³/4ä ÊänEää ½ää¶[ä³äŠ (f¶i, † †Ôä) 38`` ½ääñâ,-

(i) ,ã¶âiþœñª 3 (‡ãŠ) ‡ãŠãñ äã¶½¶ãããÊããã£ã|ã ,ã¶âiÔããÀ ¹ã£ãã|ãÔ©ããã¹ã|ã
ãã‡ãŠ¾ãã •ãã‡Ôãã, ¶ãã½ã|ã:-

"(†āš) Ôāā½āā¾¼ā Ī¾āĪāÔāā¾¼ā †ānš "āōĀā¶ā, āā†āšÔāāē 'āĒāā|āÓŸā¶ā 'āĀā
āā°ā%āšāē †ānš āāĒā† āāāāĀ|ā ,ā½āĪ|āĀ ,āāāāÔā¾¼āāā [°nĒāō ¼āāĀ|āāē¾¼ā
ĒānĒāā ½āā¶ā†āš 2, ÔāĪāāē°ā® Ôāā½āā¶ā (f¶|āāā•Ēāē•ā) |ā©āā ¼āāĀ|āāē¾¼ā
ĒānĒāā ½āā¶ā†āš 11, āā¶ā½āāĀāŸ Ÿñ†āšñ |Ÿ"

(ii) ,ã¶[ãlPœñª 3(çã) ‡ãŠãn Êããn¹ã äã‡ãŠ¾ãã •ãã†Øããý

$$^1\text{Hk}kx \text{ II} \mu [k.M \text{ } 3_{(i)}^0$$

Hkkjr dk jkti=k % vlk/kj.k

45

(iii) ,ã¶àiPœñ¹ 114 ‡ãŠSãn ää¶½¶ääÊääEääEää ,ã¶àiÔääÀ ¹ã/Eää,ãÔ©ääää¹ãª ää‡ãŠ¾ää

"114. ,ā½āĩāÃ ,āāāāŌĩā †āŠšā āā¶ā'ā'ā¶ā †āŠſÃ 'āÆ†āŠšāÀ Ôāñ Öāñ Ôā†āŠ|āā Öō
(,āÖÅŸā †āñŠ āāĒā†, āā°ā°āŠāè, āāĩāšāāè³⁄₄ā 'ā>āñ ,ā©āĩāā °ā¶ā 'āĀā)ý³⁄₄āāā
†ñÔāāè ,āāāāŌ'ā †āñŠ āā¶ā'ā'ā¶ā †āŠāè āā|āāā©ā †āŠā āā¶āſāāĀĀŸā †āŠĀ|āñ

Ôã½ã¼ã ¹ãÆää|äÖÝã¶ã ÌãÖ|äì,ääñã ‡ãŠãè äã°ã%ãŠãè Ôãñ ¹ãÆã¹|ã Äã•ãÖÌã ‡ãŠãñ ½ãã¶¼ã|ãã ¢ñ¶ãñ ‡ãŠñ äãÊã† ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 18, Äã•ãÖÌã ½ãñã äã° Öã† ½ãã¶¼ã|ããñã ‡ãŠñ ÊããÖãì ‡ãŠ|ãã Ööý ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 17, äã°ã%ãŠãè |ã©ãã Ìãã¹ãÖããè ¹ããñ ¹ãÄã äã¶ã¹ãã¶ã ¹ãÄ ÊããÖãì Ôãñ|ãã Ööý"

- (iv) ,ã¶ãìPceñª 114 ‡ãŠñ äã¶ã½¶ããÊãããÆã|ã ,ã¶ãìÖããÄ ¹ãÆã|äÖ©ããã¹ã|ã äã¶ãŠ¾ãã •ãã†Öãã, ¶ãã½ã|ã:-

"116. ,ã½ãì|ãÄ ÄãããÌã ‡ãŠã äã¶ã¹ãã¶ã ‡ãŠ|ããñ ¹ãÄ ¹ãÆã¹¾ã ¹ãÆã|ä¹ãŠÊã ‡ãŠñ ¹ãÆãÄã¹¾ã ½ãñã fÖã¶ãŠñ ,ããPã|ã ½ãìÊ¾ã ¹ãÄ ½ãã¶¼ã|ãã ¢è •ãã|ããè Ööã ¾ãããª ,ã½ãì|ãÄ ,ããããÖ|ã ‡ãŠñ äãÊã† ¼ãìÖã|ãã¶ã ,ããÖ©ãããÖã|ã Öãñ •ãã|ãã Öö |ããñ ¹ãÆã¹|ã ¹ãÆã|ä¹ãŠÊã ‡ãŠñ ¹ãÆã½¾ã ½ãñã ¶ã¶ãŠª ½ãìÊ¾ã ‡ãŠñ Öã½ã½ãìÊ¾ã ½ãã¶¼ã|ãã ¢è •ãã|ããè Ööý ¹ãÆã|ä¹ãŠÊã ‡ãŠãè ¶ãã½ã½ãã (¶ãããã½ã¶ãÊã) ÄãããÌã |ã©ãã ¶ã¶ãŠª ½ãìÊ¾ã ‡ãŠãè Öã½ã½ãìÊ¾ã ÄãããÌã ‡ãŠñ °ããèPã ‡ãŠñ ,ã¶ã|ãÄ ‡ãŠãè ¹ãÆã¹¾ã ÄãããÌã ‡ãŠñ ¹ãÆã½ãããã ÄãããÌã ¹ãÆãããÌã|ã ‡ãŠ|ããñ ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 18 ‡ãŠñ ,ã¶ãìÖããÄ °¾ããã Äã•ãÖÌã ½ãñã ½ãã¶¼ã|ãã ¢è •ãã|ããè Ööý"

- (v) ¹ãããÄããÌãÖ> ‡ãŠ ‡ãŠã ,ã¶ãìPceñª 6 äã¶ã½¶ããÊãããÆã|ã ,ã¶ãìÖããÄ ¹ãÆã|äÖ©ããã¹ã|ã

"6 ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 38, ,,¶ã ,ã½ãì|ãÄ ,ããããÖ|ã¾ãã ¹ãÄ ÊããÖãì ¶ãÖãè ¹ãÆã|äÖÝã¶ã ¹ãÄ Öã½ã¶¼ã Ì¾ãÌãÖãã¾ã ¹ãÆãã%ãŠ¾ãã ‡ãñŠ ¢ãÖã¶ã äã°ã%ãŠãè ‡ãñŠ äãÊã† (ñÆãö ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 2 |ã©ãã ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 11) ,ã©ãÌãã ¹ããñ ‡ãñŠ äãÊã† ÄÊããè Öã¾ããè Öãö ý |ã¶ãìÖããÄ, ¾ãÖ ¹ãããÄããÌãÖ> äã¶ãŠÖããè ,ã¶¾ã ¹ãÆã|äÖÝã¶ã ‡ãŠñ °ãñPããè •ã¶ãñ ÌãÊããè Ìã°ãÖããf> (ã©ãÌãã Ìã°ãÖããf> ‡ãŠñ Öããù¹ãã½¾ãÄã¶ãŠñ) äãÌã¶ãŠããÖã|ã ‡ãŠ|ããñ ,ã©ãÌãã ¹ãããÄPããÊã¶ã ¹ãÄ äã¶ãŠ¾ãñ Öã¾ãñ ÊãPãÄ ¹ãÄ ÊããÖãì ¶ãÖãè Öãñ|ãã ý •ãã ‡ãŠñfÄ Ìã°ãÖããf> ¹ãããÄPããÊã¶ã ¹ããñ ‡ãñŠ ,ã¶ãÖãÄ|ã ¹ããñ ¹ãÄ ¢è •ãã|ããè Öö |ããñ ¹ããã¶ã¶ã|ãã fÖã ¹ãããÄããÌãÖ> ‡ãŠã ¹ãÆ¾ããñÖã ‡ãŠ|ãã Ööý •ãã ‡ãŠñfÄ Ìã°ãÖããf> äãÌãããè¾ã ¹ããñ ‡ãñŠ ,ã¶ãÖãÄ|ã ¹ããñ ¹ãÄ ¢è •ãã|ããè Öö |ããñ ¹ããñ ÌãÊããè ,ããããÖ|ã ‡ãŠãè ¹ãÆãÄã½¾ã¶ãŠ ½ãã¶¼ã|ãã ‡ãñŠ °ãã ¹ããñ¹ãã fÖã ¹ãããÄããÌãÖ> ‡ãŠñ ÊããÖãì ‡ãŠ|ãã Ööý"

- (vi) ¹ãããÄããÌãÖ> Êã ½ãñã,-

(¶ãŠ) ,ã¶ãìPceñª 1 ‡ãŠñ äã¶ã½¶ããÊãããÆã|ã ,ã¶ãìÖããÄ ¹ãÆã|äÖ©ããã¹ã|ã äã¶ãŠ¾ãã •ãã†Öãã, ¶ãã½ã|ã:-

"1 ¹ãããÄããÌãÖ> ‡ãŠ,ÖãñÌãã äã¾¾ã¾ã¾ã Ì¾ãÌãÖ©ãã†ã ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 11, äã¶ã½ããÄÝã Ýñ¶ãŠñ ½ãö Öã½ãããÌãÖ> ý"

(Êã) ,ã¶ãìPceñª 2 ‡ãŠñ äã¶ã½¶ããÊãããÆã|ã ,ã¶ãìÖããÄ ¹ãÆã|äÖ©ããã¹ã|ã äã¶ãŠ¾ãã •ãã†Öãã, ¶ãã½ã|ã:-

"2 ¹ãããÄããÌãÖ> Êã, ÖãñÌãã äã¾¾ã¾ã¾ã Ì¾ãÌãÖ©ãã†ã : ¹ãÆ¶ãŠ¶ã ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 11, äã¶ã½ããÄÝã Ýñ¶ãŠñ ½ãö Öã½ãããÌãÖ> ý"

29.½ãìÊ¾ã äã¶ã¾ã½ãñã ½ãñ, ``¹ãããããfã`` ½ãñ, ``Êã. ¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã (¶ã|††Öã)`` ÌããèÖãÄ ‡ãŠñ ,ãã|ãÖãÄ|ã, ``¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã (¶ã|††Öã) 40`` ½ãñã,-

- (i) ,ã¶ãìPceñª 3 (Êã) ‡ãŠñ äã¶ã½¶ããÊãããÆã|ã ,ã¶ãìÖããÄ ¹ãÆã|äÖ©ããã¹ã|ã äã¶ãŠ¾ãã •ãã†Öãã, ¶ãã½ã|ã:-

"(Êã) äã¶ãÌãñÌã Öãã¹ããããã Öãñ ¹ããã ,ãã¾ã ‡ãŠãè ½ãã¶¼ã|ãã (¼ããÄ|ããè¾ã ÊãñÆãã ½ãã¶¼ã|ãã 18, Äã•ãÖÌã, ‡ãŠñ ¼ããè ñÆãö); "

- (ii) ,ã¶ãìPceñª 9 ‡ãŠñ äã¶ã½¶ããÊãããÆã|ã ,ã¶ãìÖããÄ ¹ãÆã|äÖ©ããã¹ã|ã äã¶ãŠ¾ãã •ãã†Öãã, ¶ãã½ã|ã:-

"(Eā) |āāēŌāĀāē 'āāāā>Ā³/āāāā ‡āŠāē ,āāāĀ Ōāñ āā||ā¹/₂āāĀĀā ‡āŠāē •āā ĀŌāē ³/āā āāĀā‡āŠāāŌāā ‡āŠāē •āā ĀŌāē Ōāā'āāāšā (āñĒāāā ¹/₄āāĀ'āāē³/ā ĒāñĒāā ¹/₂āā||ā‡āŠ 11, āā||ā¹/₂āāĀĀā Ÿñ‡āŠñ)ý"

- (iii) ,ā||āīPceñ^a 67 ‡āŠāñ āā||ā¹/₂||āāāĒāāāĒāā ,ā||āīŌāāĀ 'āĒāā'āŌŌāāā'ā'ā āā‡āŠ³/āā "67 ‡āŠ āā||āīāñĀ Ōāā'āāāšā ‡āŠā āā||ā'ā>ā||ā āā°ā%āŠāē ,āŌāĀā āāĀāāāē³/ā 'ā>ā>ñ ‡āŠā āā||āĒāāĀĀā ‡āŠĀ'āñ Ōā¹/₂ā³/ā 'āĒāā'āŌŌāā||ā ĀāŌāī,āāāā ‡āŠāē āā°ā%āŠāē Ōāñ 'āĒā'ā Āā•āŌīā ‡āŠāñ ¹/₂āā||ā³/āā āñ||āñ ‡āŠñ āāĒā† ¹/₄āāĀ'āāē³/ā ĒāñĒāā ¹/₂āā||ā‡āŠ 18 ¹/₂āāā āā† Ōā† ¹/₂āā||ā'ā>āāā ‡āŠāñ ĒāāŌāī ‡āŠĀ'āā Ōōý ¹/₄āāĀ'āāē³/ā ĒāñĒāā ¹/₂āā||ā‡āŠ 17 „Ōā āā||ā'ā>ā||ā 'āĀ ĒāāŌāī Ōāñ||āā Ōō •āāñ āāĀāāāē³/ā 'ā>ā> ‡āŠñ Ā'ā ¹/₂āāā , āā°ā%āŠāē ,āāŌĀ Āāā'āŌāāē 'ā>ā>ñ (Ēāāē•ā °āŌ‡āŠ) 'āĀā āā‡āŠ³/āā •āā||āā Ōōý"

- (iv) ,ā||āīPceñ^a 70 ‡āŠāñ āā||ā¹/₂||āāāĒāāāĒāā ,ā||āīŌāāĀ 'āĒāā'āŌŌāāā'ā'ā āā‡āŠ³/āā "70 āā||āīāñĀ Ōāā'āāāšā ‡āŠñ āā||ā'ā>ā||ā 'āĀ 'āĒā¹/₃/ā 'āĒāā'ā'āŠĒā,‡āŠāñ 'āĒāĀā¹/₄ā ¹/₄āīŌā'āā||ā ,āāŌŌāāāŌā'ā Ōāñ •āā'āā Ōō ||āāñ 'āĒā'ā 'āĒāā'ā'āŠĒā ‡āŠñ 'āĒāĀā¹/₄ā ¹/₂āāā ||ā‡āŠ³/ā ‡āŠñ Ōā¹/₂ā¹/₂āīĒ³/ā 'āĀ ¹/₂āā||ā³/āā 'āē •āā'āāē Ōōý 'āĒāā'ā'āŠĒā ‡āŠāē ||āā¹/₂ā¹/₂āā"ā (||āāāā¹/₂ā||āĒā) ĀāāāĀā 'āŌāā ||ā‡āŠ³/ā ‡āŠñ Ōā¹/₂ā¹/₂āīĒ³/ā ĀāāāĀā ‡āŠñ °āāēPā ‡āŠñ ,ā||āĀ ‡āŠāñ ¹/₄āāĀ'āāē³/ā ĒāñĒāā ¹/₂āā||ā‡āŠ 18 ‡āŠñ ,ā||āīŌāāĀ 'āĒā¹/₄āāĀāē ⁰³/āā•ā 'āĒāāāĒāē ‡āŠā „'ā³/āāāŌā ‡āŠĀ‡āŠñ ⁰³/āā•ā Āā•āŌīā ‡āŠñ Ā'ā ¹/₂āāā ¹/₂āā||ā³/āā āñ 'āē •āā'āāē Ōōý"

- (v) 'āāāĀāāĀŌŌ 1 ‡āŠñ ,ā||āīPceñ^a 7(i) ‡āŠāñ Ēāāñ'ā āā‡āŠ³/āā •āā†Ōāāý

[‡āŠā. Ōāā. 01/01/2009- Ōāāē ‡Ēā-Āāē (¹/₄āāŌā)]

,ā¹/₂āĀāē'ā āāŌāāŌ ¹/₄āāāā>³/āā, Ōāā³/āī‡ā'ā ŌāāāPāĀā

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 30th March, 2016

G.S.R. 365 (E).—In exercise of the powers conferred by section 133 read with section 469 of the Companies Act, 2013 (18 of 2013) and sub-section (1) of section 210A of the Companies Act, 1956 (1 of 1956), the Central Government, in consultation with the National Advisory Committee on Accounting Standards, hereby makes the following rules to amend the Companies (Indian Accounting Standards) Rules, 2015, namely:—

1.Short title and commencement.—(1) These rules may be called the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

2.In the Companies (Indian Accounting Standards) Rules, 2015 (hereinafter referred to as the principal rules) in rule 2, in sub-rule (1), after clause (f), the following clause shall be inserted, namely:—

‘(g) “Non-Banking Financial Company” means a Non-Banking Financial Company as defined in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 and includes Housing Finance Companies, Merchant Banking companies, Micro Finance Companies, Mutual Benefit Companies, Venture Capital Fund Companies, Stock Broker or Sub-Broker Companies, Nidhi Companies, Chit Companies, Securitisation and Reconstruction Companies, Mortgage Guarantee Companies, Pension Fund Companies, Asset Management Companies and Core Investment Companies.’.

3.In the principal rules, in rule

4,-

(I) in sub-rule (1),-

(a) in clause (i), for the words “any company” the words “any company and its holding, subsidiary, joint venture or associate company” shall be substituted;

(b) after clause (iii), the following clauses shall be inserted, namely:-

“ (iv) Notwithstanding the requirement of clauses (i) to (iii), Non-Banking Financial Companies (NBFCs) shall comply with the Indian Accounting Standards (Ind ASs) in preparation of their financial statements and audit respectively, in the following manner, namely:-

(a) The following NBFCs shall comply with the Indian Accounting Standards (Ind AS) for accounting periods beginning on or after the 1st April, 2018, with comparatives for the periods ending on 31st March, 2018, or thereafter—

(A) NBFCs having net worth of rupees five hundred crore or more;

(B) holding, subsidiary, joint venture or associate companies of companies covered under item (A), other than those already covered under clauses (i), (ii) and (iii) of sub-rule (1) of rule 4.

(b) The following NBFCs shall comply with the Indian Accounting Standards (Ind AS) for accounting periods beginning on or after the 1st April, 2019, with comparatives for the periods ending on 31st March, 2019, or thereafter—

(A) NBFCs whose equity or debt securities are listed or in the process of listing on any stock exchange in India or outside India and having net worth less than rupees five hundred crore;

(B) NBFCs, that are unlisted companies, having net worth of rupees two-hundred and fifty crore or more but less than rupees five hundred crore; and

(C) holding, subsidiary, joint venture or associate companies of companies covered under item (A) or item (B) of sub-clause (b), other than those already covered in clauses (i), (ii) and (iii) of sub-rule (1) or item (B) of sub-clause (a) of clause (iv).

Explanation.- For the purposes of clause (iv), if in a group of Companies, some entities apply Accounting Standards specified in the Annexure to the Companies (Accounting Standards) Rules, 2006 and others apply accounting standards as specified in the Annexure to these rules, in such cases, for the purpose of individual financial statements, the entities should apply respective standards applicable to them. For preparation of consolidated financial statements, the following conditions are to be followed, namely:-

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(i) where an NBFC is a parent (at ultimate level or at intermediate level), and prepares

consolidated financial statements as per Accounting Standards specified in the Annexure to the

Companies (Accounting Standards) Rules, 2006, and its subsidiaries, associates and joint ventures, if covered by clause (i), (ii) and (iii) of sub-rule (1) has to provide the relevant financial statement data in accordance with the accounting policies followed by the parent company for consolidation purposes (until the NBFC is covered under clause (iv) of sub-rule

(1);

(ii) where a parent is a company covered under clause (i), (ii) and (iii) of sub-rule (1) and has an

NBFC subsidiary, associate or a joint venture, the parent has to prepare Ind AS-compliant consolidated financial statements and the NBFC subsidiary, associate and a joint venture has to

provide the relevant financial statement data in accordance with the accounting policies followed by the parent company for consolidation purposes (until the NBFC is covered under

clause (iv) of sub-rule (1).

(v) Notwithstanding clauses (i) to (iv), the holding, subsidiary, joint venture or associate companies of Scheduled commercial banks (excluding RRBs) would be required to prepare Ind AS based financial statements for accounting periods beginning from 1st April, 2018 onwards, with comparatives for the

periods ending 31st March, 2018 or thereafter.”;

(II) in sub-rule (2), for the words brackets and figure “sub-rule (1)” the words, brackets and figures “clause (i), (ii) and (iii) of sub-rule (1)”, shall be substituted, wherever they occur;

(III) after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(2A) For the purposes of calculation of net worth of Non-Banking Financial Companies covered under clause (iv) of sub-rule (1), the following principles shall apply, namely:-

(a) the net worth shall be calculated in accordance with the stand-alone financial statements of the NBFCs as on 31st March, 2016 or the first audited financial statements for accounting period which ends after that date;

(b) for NBFCs which are not in existence on 31st March, 2016 or an existing NBFC falling first time, after 31st March, 2016, the net worth shall be calculated on the basis of the first audited stand-alone financial statements ending after that date, in respect of which it meets the thresholds.

Explanation. - For the purposes of sub-clause (b), the NBFCs meeting the specified thresholds given in sub-clause (b) of clause (iv) of sub-rule (1) for the first time at the end of an accounting year shall apply Indian Accounting Standards (Ind ASs) from the immediate next accounting year in the manner specified in sub-clause (b) of clause (iv) of sub-rule (1).

Illustration - (i) The NBFCs meeting threshold for the first time as on 31st March, 2019 shall apply Ind AS for the financial year 2019-20 onwards.

(ii) The NBFCs meeting threshold for the first time as on 31st March, 2020 shall apply Ind AS for the financial year 2020-21 onwards and so on.”;

(IV) in the *Explanation* to sub-rule (4),-

(a) after the words, figures and letters ‘the Indian Accounting Standards (Ind AS) for the accounting period beginning on 1st April, 2016’ the words, figures and letters “or 1st April, 2018, as the case may be” shall be inserted;

(b) after the words, figures and letters ‘effective for the financial year ending on 31st March, 2017’ the words, figures and letters ‘or 31st March, 2019, as the case may be’, shall be inserted;

(V) in the proviso to sub-rule (5), sub-rule (6) and sub-rule (9), the words ‘either voluntarily or mandatorily’ shall be omitted.

4. for rule 5, the following rule shall be substituted, namely:-

“(5) The Banking Companies and Insurance Companies shall apply the Ind ASs as notified by the Reserve Bank of India (RBI) and Insurance Regulatory Development Authority (IRDA) respectively. An insurer or insurance company shall however, provide Ind AS compliant financial statement data for the purposes of preparation of consolidated financial statements by its parent or investor or venturer, as required by the parent or investor or venturer to comply with the requirements of these rules.”.

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

5. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)” in “Indian Accounting Standard (Ind AS) 101”, -

(i) for paragraph 30, the following paragraph shall be substituted, namely:-

“30 If an entity uses fair value in its opening Ind AS Balance Sheet as *deemed cost* for an item of property, plant and equipment or an intangible asset (see paragraphs D5 and D7), the entity’s first Ind AS financial statements shall disclose, for each line item in the opening Ind AS Balance Sheet:

(a) the aggregate of those fair values; and

(b) the aggregate adjustment to the carrying amounts reported under previous GAAP.”;

(ii) in Appendix D,-

(a) in paragraph D1, for item (m), the following item shall be substituted, namely:-

“(m) financial assets or intangible assets accounted for in accordance with Appendix A to Ind AS 11 Service Concession Arrangements (paragraph D22);”;

(b) for paragraph D7, the following paragraph shall be substituted, namely:-

“D7 The elections in paragraphs D5 and D6 are also available for:

- (a) Omitted*;
- (b) intangible assets that meet:
 - (i) the recognition criteria in Ind AS 38 (including reliable measurement of original cost); and
 - (ii) the criteria in Ind AS 38 for revaluation (including the existence of an active market).

An entity shall not use these elections for other assets or for liabilities.”;

(c) in the opening paragraph of paragraph D22, starting with ‘A first-time’ and ending with ‘Ind AS 115’ and its heading, the following heading and opening paragraph shall be substituted, namely:-

“Financial assets or intangible assets accounted for in accordance with Appendix A, *Service Concession Arrangements to Ind AS 11*”

D22 A first-time adopter may apply the following provisions while applying the Appendix A to Ind AS 11: ”;

(d) Paragraphs D34, D34AA and D35 shall be omitted*;

(e) after paragraph D35AA, the following paragraph shall be inserted, namely:-

“Transfers of Assets from Customers

D36 An entity shall apply Appendix C of Ind AS 18 prospectively to transfers of assets from customers received on or after the transition date. Earlier application is permitted provided the valuations and other information needed to apply the Appendix to past transfers were obtained at the time those transfers occurred. An entity shall disclose the date from which the Appendix D of Ind AS 18 was applied.”;

(iii) In Appendix 1,-

(a) for paragraph 10, the following paragraph shall be substituted namely:-

“10. IFRS 9 *Financial Instruments* is effective from annual period beginning on or after January 1, 2018. As the above said standard is not yet effective consequential amendments due to this standard have not been incorporated in current version of IFRS 1. However, corresponding Ind AS 109, *Financial Instruments* has been issued with consequential amendments in other Ind ASs including Ind AS 101. Accordingly, its consequential amendments to Ind AS 109 have been incorporated in Ind AS 101.”;

(b) after paragraph 12, following paragraphs shall be inserted namely;-

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Appendix 1

* Refer

Appendix 1

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“13. IAS 40, *Investment Property* permits both cost model and fair value model (except in some situations) for measurement of investment properties after initial recognition. Ind AS 40, *Investment Property* permits only the cost model. As a consequence, paragraph 30 is amended and paragraph D7 (a) is deleted.

14. Paragraphs D34-D35 deal with Ind AS 115, *Revenue from Contracts with Customers*. As Ind AS 115 is not yet effective, therefore, these paragraphs have not been included in this standard. However, in order to maintain consistency with paragraph numbers of IFRS 1, the paragraph numbers are retained in Ind AS 101.”.

6. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 103”, for paragraphs 56, the following paragraph shall be substituted, namely:-

“56 After initial recognition and until the liability is settled, cancelled or expires, the acquirer shall measure a contingent liability recognised in a business combination at the higher of:

- (a) the amount that would be recognised in accordance with Ind AS 37; and
- (b) the amount initially recognised less, if appropriate, cumulative amortisation recognised in accordance with Ind AS 18, *Revenue*.

This requirement does not apply to contracts accounted for in accordance with Ind AS 109. ”.

7. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 104”,

- (i) in paragraph 4, for item (a), the following item shall be substituted, namely:-

“(a) product warranties issued directly by a manufacturer, dealer or retailer (see Ind AS 18, *Revenue*, and Ind AS 37, *Provisions, Contingent Liabilities and Contingent Assets*).”;

- (ii) in paragraph 4, for item (c), the following item shall be substituted, namely:-

“(c) contractual rights or contractual obligations that are contingent on the future use of, or right to use, a non-financial item (for example, some licence fees, royalties, contingent lease payments and similar items), as well as a lessee’s residual value guarantee embedded in a finance lease (see Ind AS 17, *Leases*, Ind AS 18, *Revenue*, and Ind AS 38, *Intangible Assets*).”;

- (iii) in Appendix B,-

- (a) in paragraph B7, for item (b), the following item shall be substituted, namely:-

“(b) If Ind AS 18, *Revenue* applied, the service provider would recognise revenue by reference to the stage of completion (and subject to other specified criteria). That approach is also acceptable under this Ind AS, which permits the service provider (i) to continue its existing accounting policies for these contracts unless they involve practices prohibited by paragraph 14 and (ii) to improve its accounting policies if so permitted by paragraphs 22–30.”;

- (b) in paragraph B18, for item (h), the following item shall be substituted, namely:-

“(h) product warranties. Product warranties issued by another party for goods sold by a manufacturer, dealer or retailer are within the scope of this Ind AS. However, product warranties issued directly by a manufacturer, dealer or retailer are outside its scope, because they are within the scope of Ind AS 18 and Ind AS 37.”;

- (c) for paragraph B21, the following paragraph shall be substituted, namely:-

“B21 If the contracts described in paragraph B19 do not create financial assets or financial liabilities, Ind AS 18 applies. Under Ind AS 18, revenue associated with a transaction involving the rendering of services is recognised by reference to the stage of completion of the transaction if the outcome of the transaction can be estimated reliably.”.

8. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 105”, -

- (i) for paragraph 26 and its heading, the following paragraph and its heading shall be substituted, namely:- **“Changes to a plan of sale or to a plan of distribution to owners”**

26. If an entity has classified an asset (or disposal group) as held for sale or as held for distribution to owners, but the criteria in paragraphs 7–9 (for held for sale) or in paragraph 12A (for held for distribution to owners) are no longer met, the entity shall cease to classify the asset (or disposal group) as held for sale or held for distribution to owners (respectively). In such cases an entity shall follow the guidance in paragraphs 27–29 to account for this change except when paragraph 26A applies.”;

- (ii) after paragraph 26, following paragraph shall be inserted namely:-

“26A. If an entity reclassifies an asset (or disposal group) directly from being held for sale to being held for distribution to owners, or directly from being held for distribution to owners to being held for sale, then the change in classification is considered a continuation of the original plan of disposal. The entity:

- (a) shall not follow the guidance in paragraphs 27–29 to account for this change. The entity shall apply the classification, presentation and measurement requirements in this Ind AS that are applicable to the new method of disposal.
- (b) shall measure the non-current asset (or disposal group) by following the requirements in paragraph 15 (if reclassified as held for sale) or 15A (if reclassified as held for distribution to owners) and recognise any reduction or increase in the fair value less costs to sell/costs to distribute of the non-current asset (or disposal group) by following the requirements in paragraphs 20–25.
- (c) shall not change the date of classification in accordance with paragraphs 8 and 12A. This does not preclude an extension of the period required to complete a sale or a distribution to owners if the conditions in paragraph 9 are met.”;

(iii) for paragraph 27, the following paragraph shall be substituted, namely:-

“27. The entity shall measure a non-current asset (or disposal group) that ceases to be classified as held for sale or as held for distribution to owners (or ceases to be included in a disposal group classified as held for sale or as held for distribution to owners) at the lower of:

(a) its carrying amount before the asset (or disposal group) was classified as held for sale or as held for distribution to owners, adjusted for any depreciation, amortisation or revaluations that would have been recognised had the asset (or disposal group) not been classified as held for sale or as held for distribution to owners, and

(b) its *recoverable amount* at the date of the subsequent decision not to sell or distribute.”;

(iv) for paragraph 28, the following paragraph shall be substituted, namely:-

“28 The entity shall include any required adjustment to the carrying amount of a non-current asset that ceases to be classified as held for sale or as held for distribution to owners in profit or loss⁶ from continuing operations in the period in which the criteria in paragraphs 7–9 or 12A, respectively, are no longer met. Financial statements for the periods since classification as held for

⁵ If the non-current asset is part of a cash-generating unit, its recoverable amount is the carrying amount that would have been recognised after the allocation of any impairment loss arising on that cash-generating unit in accordance with Ind AS 36.

⁶ Unless the asset is property, plant and equipment or an intangible asset that had been revalued in accordance with Ind AS 16 or Ind AS 38 before classification as held for sale, in which case the adjustment shall be treated as a revaluation increase or decrease.

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sale or as held for distribution to owners shall be amended accordingly if the disposal group or non-current asset that ceases to be classified as held for sale or as held for distribution to owners is a subsidiary, joint operation, joint venture, associate, or a portion of an interest in a joint venture or an associate. The entity shall present that adjustment in the same caption in the statement of profit and loss used to present a gain or loss, if any, recognised in accordance with paragraph 37.”;

(v) for paragraph 29, the following paragraph shall be substituted, namely:-

“29 If an entity removes an individual asset or liability from a disposal group classified as held for sale, the remaining assets and liabilities of the disposal group to be sold shall continue to be measured as a group only if the group meets the criteria in paragraphs 7–9. If an entity removes an individual asset or liability from a disposal group classified as held for distribution to owners, the remaining assets and liabilities of the disposal group to be distributed shall continue to be measured as a group only if the group meets the criteria in paragraph 12A.

Otherwise, the remaining non-current assets of the group that individually meet the criteria to be classified as held for sale (or as held for distribution to owners) shall be measured individually at the lower of their carrying amounts and fair values less costs to sell (or costs to distribute) at that date. Any non-current assets that do not meet the criteria for held for sale shall cease to be classified as held for sale in accordance with paragraph 26. Any non-current assets that do not meet the criteria for held for distribution to owners shall cease to be classified as held for distribution to owners in accordance with paragraph 26.”.

9. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 107”,-

(i) for paragraph 5A, the following paragraph shall be substituted, namely:-

“5A The credit risk disclosure requirements in paragraph 35A–35N apply to those rights that Ind AS 18, *Revenue* specifies are accounted for in accordance with Ind AS 109 for the purposes of recognising impairment gains or losses. Any reference to financial assets or financial instruments in these paragraphs shall include those rights unless otherwise specified”;

(ii) for paragraph 21, the following paragraph shall be substituted, namely:-

“21 In accordance with paragraph 117 of Ind AS 1, *Presentation of Financial Statements*, an entity discloses its significant accounting policies, comprising the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements.”;

(iii) in Appendix B, -

(a) in paragraph B5, for the opening paragraph starting with ‘Paragraph 21 requires’ and ending with ‘disclosure may include:’, the following paragraph shall be substituted, namely:-

“B5 Paragraph 21 requires disclosure of the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements. For financial instruments, such disclosure may include:”;

(b) in paragraph B5, for the last paragraph starting with ‘Paragraph 122 of’ and ending with ‘in the financial statements.’ the following paragraph shall be substituted, namely:-

“Paragraph 122 of Ind AS 1 also requires entities to disclose, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations, that management has made in the process of applying the entity’s accounting policies and that have the most significant effect on the amounts recognised in the financial statements.”;

(c) for paragraph B30, the following paragraph shall be substituted, namely:-

“B30 An entity does not have a continuing involvement in a transferred financial asset if, as part of the transfer, it neither retains any of the contractual rights or obligations inherent in the transferred financial asset nor acquires any new contractual rights or obligations relating to the transferred financial asset. An entity does not have continuing involvement in a

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

transferred financial asset if it has neither an interest in the future performance of the transferred financial asset nor a responsibility under any circumstances to make payments in respect of the transferred financial asset in the future. The term ‘payment’ in this context does not include cash flows of the transferred financial asset that an entity collects and is required to remit to the transferee.”;

(d) after paragraph B30, the following paragraph shall be inserted, namely:-

“B30A When an entity transfers a financial asset, the entity may retain the right to service that financial asset for a fee that is included in, for example, a servicing contract. The entity assesses the servicing contract in accordance with the guidance in paragraphs 42C and B30 to decide whether the entity has continuing involvement as a result of the servicing contract for the purposes of the disclosure requirements. For example, a servicer will have continuing involvement in the transferred financial asset for the purposes of the disclosure requirements if the servicing fee is dependent on the amount or timing of the cash flows collected from the transferred financial asset. Similarly, a servicer has continuing involvement for the purposes of the disclosure requirements if a fixed fee would not be paid in full because of non-performance of the transferred financial asset. In these examples, the servicer has an interest in the future performance of the transferred financial asset. This assessment is independent of whether the fee to be received is expected to compensate the entity adequately for performing the servicing.”;

(iv) in Appendix C, for paragraph 2, the following paragraph shall be substituted, namely:-

“2. Appendix A, *Service Concession Arrangements*, contained in Ind AS 11, *Construction Contracts*.”.

10. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 109”,

(i) in paragraph 2.1, for item (j), the following item shall be substituted, namely:-

“(j) rights and obligations within the scope of Ind AS 11, *Construction Contracts*, and Ind AS 18, *Revenue*, that are financial instruments, except for those that Ind AS 11 and Ind AS 18 specify are accounted for in accordance with this Standard.”;

(ii) for paragraph 2.2, the following paragraph shall be substituted, namely:-

“2.2 The impairment requirements of this Standard shall be applied to those rights that Ind AS 11 and Ind AS 18 specify are accounted for in accordance with this Standard for the purposes of recognising impairment gains or losses.”;

(iii) in paragraph 4.2.1, in item (c), for sub-item(ii), the following sub-item shall be substituted, namely:- **“(ii) the amount initially recognised (see paragraph 5.1.1) less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.”;**

(iv) in paragraph 4.2.1, in item (d), for sub-item(ii), the following sub-item shall be substituted, namely:- **“(ii) the amount initially recognised (see paragraph 5.1.1) less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.”;**

(v) for paragraph 5.1.1, the following paragraph shall be substituted, namely:-

“5.1.1. At initial recognition, an entity shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.”;

(vi) paragraph 5.1.3 shall be omitted*,

* Refer Appendix 1

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(vii) for paragraph 5.5.1, the following paragraph shall be substituted, namely:-

“5.5.1 An entity shall recognise a loss allowance for *expected credit losses* on a financial asset that is measured in accordance with paragraphs 4.1.2 or 4.1.2A, a lease receivable, a loan commitment and a financial guarantee contract to which the impairment requirements apply in accordance with paragraphs 2.1(g), 4.2.1(c) or 4.2.1(d).”;

(viii) for paragraph 5.5.15, the following paragraph shall be substituted, namely:-

“5.5.15 Despite paragraphs 5.5.3 and 5.5.5, an entity shall always measure the loss allowance at an amount equal to lifetime expected credit losses for:

(a) trade receivables or any contractual right to receive cash or another financial asset that

result from transactions that are within the scope of Ind AS 11 and Ind AS 18.

(b) lease receivables that result from transactions that are within the scope of Ind AS 17, if

the entity chooses as its accounting policy to measure the loss allowance at an amount equal to lifetime expected credit losses. That accounting policy shall be applied to all lease

receivables but may be applied separately to finance and operating lease receivables.”;

(ix) in Appendix A,-

(a) the definition of ‘contract assets’ shall be omitted.

(b) for the last paragraph, the following paragraph shall be substituted, namely:-

“The following terms are defined in paragraph 11 of Ind AS 32, Appendix A of Ind AS 107 or Appendix A

of Ind AS 113 and are used in this Standard with the meanings specified in Ind AS 32, Ind AS 107 or Ind

AS 113:

(a) credit risk;

(b) equity instrument;

(c) fair value;

- (d) financial asset;
- (e) financial instrument;
- (f) financial liability .'';

(x) in Appendix B,

(a) for paragraph B2.2, the following paragraph shall be substituted, namely:-

“B2.2 This Standard does not change the requirements relating to royalty agreements based on the volume of sales or service revenues that are accounted for under Ind AS 18, *Revenue*.’’;

(b) in paragraph B2.5, in item (a), for sub-item(ii), the following sub-item shall be substituted, namely:-

“(ii) the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with Ind AS 18 (see paragraph 4.2.1(c)).’’;

(c) in paragraph B2.5, for item (c), the following item shall be substituted, namely:-

“(c) If a financial guarantee contract was issued in connection with the sale of goods, the issuer applies Ind AS 18 in determining when it recognises the revenue from the guarantee and from the sale of goods. ’’;

¹This term (as defined in Ind AS107) is used in the requirements for presenting the effects of changes in credit risk on liabilities designated as at fair value through profit or loss (see paragraph 5.7.7).

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[PART II—SEC. 3(i)]

(d) in paragraph B3.2.13, for item (a), the following item shall be substituted, namely:-

“(a) If a guarantee provided by an entity to pay for default losses on a transferred asset prevents the transferred asset from being derecognised to the extent of the continuing involvement, the transferred asset at the date of the transfer is measured at the lower of (i) the carrying amount of the asset and (ii) the maximum amount of the consideration received in the transfer that the entity could be required to repay (‘the guarantee amount’). The associated liability is initially measured at the guarantee amount plus the fair value of the guarantee (which is normally the consideration received for the guarantee). Subsequently, the initial fair value of the guarantee is recognised in profit or loss on a time proportion basis (see Ind AS 18) and the carrying value of the asset is reduced by any loss allowance.’’;

(e) for paragraph B5.4.3, the following paragraph shall be substituted namely:-

“B5.4.3 Fees that are not an integral part of the effective interest rate of a financial instrument and are

accounted for in accordance with Ind AS 18 include:

- (a) fees charged for servicing a loan;
- (b) commitment fees to originate a loan when the loan commitment is not measured in accordance with paragraph 4.2.1(a) and it is unlikely that a specific lending arrangement will be entered into; and
- (c) loan syndication fees received by an entity that arranges a loan and retains no part of the loan package for itself (or retains a part at the same effective interest rate for comparable risk as other participants).’’;

(xi) in Appendix E, for paragraph 2, the following paragraph shall be substituted namely:-

“2. Appendix A, *Service Concession Arrangements* contained in Ind AS 11, *Construction Contracts*.’’;

(xii) in Appendix 1, after paragraph 2, the following paragraph shall be inserted namely:-

“3. Following paragraphs deal with Ind AS 115, *Revenue from Contracts with Customers*. As Ind AS 115 is not

yet effective, these paragraphs have not been included in this standard. However, in order to maintain consistency with paragraph numbers of IFRS 9, the paragraph numbers are retained in Ind AS 109:

- (i) Paragraph 5.1.3
- (ii) 5.5.15 (a)(i)
- (iii) 5.2.15(a)(ii) ”;

11. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 110”,-

(i) in paragraph 4, in item (a), for sub-item (iv), the following sub-item shall be substituted, namely:-

“(iv) its ultimate or any intermediate parent produces financial statements that are available for public use and comply with Ind ASs, in which subsidiaries are consolidated or are measured at fair value through profit or loss in accordance with this Ind AS. ”;

(ii) in paragraph 4, item (b), shall be omitted*;

(iii) in paragraph 4, item (c), shall be omitted*;

(iv) after paragraph 4, the following paragraphs shall be inserted, namely:-

“4A This Ind AS does not apply to post-employment benefit plans or other long-term employee benefit

plans to which Ind AS 19, *Employee Benefits*, applies.

4B A parent that is an investment entity shall not present consolidated financial statements if it is required, in accordance with paragraph 31 of this Ind AS, to measure all of its subsidiaries at fair value through profit or loss.”;

(v) for paragraph 32, the following paragraph shall be substituted, namely:-

* Refer Appendix 1

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“32. Notwithstanding the requirement in paragraph 31, if an investment entity has a subsidiary that is not itself an investment entity and whose main purpose and activities are providing services that relate to the investment entity’s investment activities (see paragraphs B85C–B85E), it shall consolidate that subsidiary in accordance with paragraphs 19–26 of this Ind AS and apply the requirements of Ind AS 103 to the acquisition of any such subsidiary.”;

(vi) In Appendix B,-

(a) for paragraph B85C, the following paragraph shall be substituted, namely:-

“B85C An investment entity may provide investment-related services (eg investment advisory services, investment management, investment support and administrative services), either directly or through a subsidiary, to third parties as well as to its investors, even if those activities are substantial to the entity, subject to the entity continuing to meet the definition of an investment entity.”;

(b) for paragraph B85E, the following paragraph shall be substituted namely:-

“B85E If an investment entity has a subsidiary that is not itself an investment entity and whose main purpose and activities are providing investment-related services or activities that relate to the investment entity’s investment activities, such as those described in paragraphs B85C–B85D, to the entity or other parties, it shall consolidate that subsidiary in accordance with paragraph 32. If the subsidiary that provides the investment-related services or activities is itself an investment entity, the investment entity parent shall measure that subsidiary at fair value through profit or loss in accordance with paragraph 31.”;

(vii) in Appendix 1, after paragraph 3, following paragraph shall be inserted, namely:-

“4. Following paragraph numbers appear as ‘Deleted’ in IFRS 10. In order to maintain consistency with paragraph numbers of IFRS 10, the paragraph numbers are retained in Ind AS 110:

- (i) Paragraph 4(b)
- (ii) Paragraph 4(c)”.

12. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 112”, in paragraph 6, for item (b), the following item shall be substituted, namely:-

- “(b) an entity’s separate financial statements to which Ind AS 27, *Separate Financial Statements*, applies. However:
- (i) if an entity has interests in unconsolidated structured entities and prepares separate financial statements as its only financial statements, it shall apply the requirements in paragraphs 24–31 when preparing those separate financial statements.
 - (ii) an investment entity that prepares financial statements in which all of its subsidiaries are measured at fair value through profit or loss in accordance with paragraph 31 of Ind AS 110 shall present the disclosures relating to investment entities required by this Ind AS.”

13. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, Indian Accounting Standard (Ind AS) 115 shall be omitted.

14. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 1”,

- (i) in paragraph 10, for following item(e), the following item shall be substituted namely:-

“(e) notes, comprising significant accounting policies and other explanatory information;”;

- (ii) after paragraph 30, following paragraph shall be inserted, namely:-

“30A When applying this and other Ind ASs an entity shall decide, taking into consideration all relevant facts and circumstances, how it aggregates information in the financial statements, which include the notes. An entity shall not reduce the understandability of its financial statements by

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[PART II—SEC. 3(i)]

obscuring material information with immaterial information or by aggregating material items that have different natures or functions.”;

- (iii) for paragraph 31, the following paragraph shall be substituted, namely:-

“31 Some Ind ASs specify information that is required to be included in the financial statements, which include the notes. An entity need not provide a specific disclosure required by an Ind AS if the information resulting from that disclosure is not material except when required by law. This is the case even if the Ind AS contains a list of specific requirements or describes them as minimum requirements. An entity shall also consider whether to provide additional disclosures when compliance with the specific requirements in Ind AS is insufficient to enable users of financial statements to understand the impact of particular transactions, other events and conditions on the entity’s financial position and financial performance.”;

- (iv) for paragraph 34, the following paragraph shall be substituted, namely:-

“34 Ind AS 18, *Revenue*, defines revenue and requires an entity to measure it at the fair value of the consideration received or receivable, taking into account the amount of any trade discounts and volume rebates the entity allows. An entity undertakes, in the course of its ordinary activities, other transactions that do not generate revenue but are incidental to the main revenue-generating activities. An entity presents the results of such transactions, when this presentation reflects the substance of the transaction or other event, by netting any income with related expenses arising on the same transaction.

For example:

- (a) an entity presents gains and losses on the disposal of non-current assets, including investments and operating assets, by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses; and
- (b) an entity may net expenditure related to a provision that is recognised in accordance with Ind AS 37, *Provisions, Contingent Liabilities and Contingent Assets*, and reimbursed under a contractual arrangement with a third party (for example, a supplier’s warranty agreement) against the related reimbursement.”;

- (v) in paragraph 54, for the opening paragraph opening with ‘As a minimum, the’ and ending with ‘following amounts:’, the following paragraph shall be substituted, namely:-

“54 The balance sheet shall include line items that present the following amounts:”;

- (vi) for paragraph 55, the following paragraph shall be substituted, namely:-

“55 An entity shall present additional line items (including by disaggregating the line items listed in paragraph 54), headings and subtotals in the balance sheet when such presentation is relevant to an understanding of the entity’s financial position.”;

(vii) after paragraph 55, the following paragraph shall be inserted, namely:-

“55A When an entity presents subtotals in accordance with paragraph 55, those subtotals shall:

- (a) be comprised of line items made up of amounts recognised and measured in accordance with Ind AS;
- (b) be presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;
- (c) be consistent from period to period, in accordance with paragraph 45; and
- (d) not be displayed with more prominence than the subtotals and totals required in Ind AS for the balance sheet.”;

(viii) for paragraph 82A, the following paragraph shall be substituted, namely:-

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“82A The other comprehensive income section shall present line items for the amounts for the period of:

- (a) items of other comprehensive income (excluding amounts in paragraph (b)), classified by nature and grouped into those that, in accordance with other Ind ASs:

- (i) will not be reclassified subsequently to profit or loss; and

- (ii) will be reclassified subsequently to profit or loss when specific conditions are met.

- (b) the share of the other comprehensive income of associates and joint ventures accounted for using the equity method, separated into the share of items that, in accordance with other Ind ASs:

- (i) will not be reclassified subsequently to profit or loss; and

- (ii) will be reclassified subsequently to profit or loss when specific conditions are met.”;

(ix) for paragraph 85, the following paragraph shall be substituted, namely:-

“85 An entity shall present additional line items (including by disaggregating the line items listed in paragraph 82), headings and subtotals in the statement of profit and loss, when such presentation is relevant to an understanding of the entity’s financial performance.”;

(x) after paragraph 85, the following paragraphs shall be inserted, namely:-

“85A When an entity presents subtotals in accordance with paragraph 85, those subtotals shall:

- (a) be comprised of line items made up of amounts recognised and measured in accordance with Ind AS;
- (b) be presented and labelled in a manner that makes the line items that constitute the subtotal clear and understandable;
- (c) be consistent from period to period, in accordance with paragraph 45; and
- (d) not be displayed with more prominence than the subtotals and totals required in Ind AS for the statement of profit and loss.

85B An entity shall present the line items in the statement of profit and loss that reconcile any subtotals presented in accordance with paragraph 85 with the subtotals or totals required in Ind AS for such statement.”;

(xi) for paragraph 113, the following paragraph shall be substituted, namely:-

“113 An entity shall present notes in a systematic manner. In determining a systematic manner, the entity shall consider the effect on the understandability and comparability of its financial statements. An entity shall cross-reference each item in the balance sheet and in the statement of profit and loss, and in the statements of changes in equity and of cash flows to any related information in the notes.”;

(xii) for paragraph 114, the following paragraph shall be substituted, namely:-

“114 Examples of systematic ordering or grouping of the notes include:

- (a) giving prominence to the areas of its activities that the entity considers to be most relevant to an understanding of its financial performance and financial position, such as grouping together information about particular operating activities;

- (b) grouping together information about items measured similarly such as assets measured at fair value; or

- (c) following the order of the line items in the statement of profit and loss and the balance sheet, such as:
- (i) statement of compliance with Ind ASs (see paragraph 16);
 - (ii) significant accounting policies applied (see paragraph 117);
 - (iii) supporting information for items presented in the balance sheet and in the statement
- 58 THE GAZETTE OF INDIA : EXTRAORDINARY [PART II—SEC. 3(i)]

of profit and loss, and in the statements of changes in equity and of cash flows, in the order in which each statement and each line item is presented; and

- (iv) other disclosures, including:

- (1) contingent liabilities (see Ind AS 37) and unrecognised contractual commitments; and
- (2) non-financial disclosures, eg the entity's financial risk management objectives and policies (see Ind AS 107).";

(xiii) paragraph 115 shall be omitted*;

(xiv) for paragraph 117, the following paragraph shall be substituted, namely:-

“117 An entity shall disclose its significant accounting policies comprising:

(a) the measurement basis (or bases) used in preparing the financial statements; and

(b) the other accounting policies used that are relevant to an understanding of the financial statements.”;

(xv) for paragraph 119, the following paragraph shall be substituted, namely:-

“119 In deciding whether a particular accounting policy should be disclosed, management considers whether disclosure would assist users in understanding how transactions, other events and conditions are reflected in reported financial performance and financial position. Each entity considers the nature of its operations and the policies that the users of its financial statements would expect to be disclosed for that type of entity. Disclosure of particular accounting policies is especially useful to users when those policies are selected from alternatives allowed in Ind ASs. An example is disclosure of a regular way purchase or sale of financial assets using either trade date accounting or settlement date accounting (see Ind AS 109, *Financial Instruments*). Some Ind ASs specifically require disclosure of particular accounting policies, including choices made by management between different policies they allow. For example, Ind AS 16 requires disclosure of the measurement bases used for classes of property, plant and equipment.”;

(xvi) paragraph 120 shall be omitted*;

(xvii) for paragraph 122, the following shall be substituted, namely:-

“122 An entity shall disclose, along with its significant accounting policies or other notes, the judgements, apart from those involving estimations (see paragraph 125), that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.”;

(xviii) in Appendix 1, for paragraph 6, following paragraph shall be substituted, namely:-

“6. Following paragraph numbers appear as ‘Deleted’ in IAS 1. In order to maintain consistency with paragraph numbers of IAS 1, the paragraph numbers are retained in Ind AS 1.

- (i) paragraph 12
- (ii) paragraphs 39-40
- (iii) paragraph 81
- (iv) paragraph 82(e)
- (v) paragraphs 82(f)-(i)
- (vi) paragraphs 83-84
- (vii) paragraph 106(c)

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(viii) paragraph 123(a)

(ix) paragraph 115

(x) paragraph 120'';

15. In the principal rules, in the "Annexure", under the heading "B. Indian Accounting Standards (Ind AS)", in "Indian Accounting Standard (Ind AS) 2", -

(i) in paragraph 2, for item (a), the following item shall be substituted, namely:-

“(a) work in progress arising under construction contracts, including directly related service contracts (see Ind AS 11, *Construction Contracts*);”;

(ii) for paragraph 8, the following paragraph shall be substituted, namely:-

“8. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and 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 entity and include materials and supplies awaiting use in the production process. In the case of a service provider, inventories include the costs of the service, as described in paragraph 19, for which the entity has not yet recognised the related revenue (see Ind AS 18, *Revenue*). ”;

(iii) for paragraph 19, the following paragraph shall be substituted, namely:-

“19. To the extent that service providers have inventories, they measure them at the costs of their production. These costs consist primarily of the labour and other costs of personnel directly engaged in providing the service, including supervisory personnel, and attributable overheads. Labour and other costs relating to sales and general administrative personnel are not included but are recognised as expenses in the period in which they are incurred. The cost of inventories of a service provider does not include profit margins or non-attributable overheads that are often factored into prices charged by service providers.”;

(iv) for paragraph 29, the following paragraph shall be substituted, namely:-

“29. Inventories are usually written down to net realisable value item by item. 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, 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 inventories down on the basis of a classification of inventory, for example, finished goods, or all the inventories in a particular operating segment. Service providers generally accumulate costs in respect of each service for which a separate selling price is charged. Therefore, each such service is treated as a separate item.”;

(v) for paragraph 37, the following paragraph shall be substituted, namely:-

“37. 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 merchandise, production supplies, materials, work in progress and finished goods. The inventories of a service provider may be described as work in progress.”;

(vi) in Appendix 1, paragraph 2 shall be omitted.

16. In the principal rules, in the "Annexure", under the heading "B. Indian Accounting Standards (Ind AS)", after Indian Accounting Standard (Ind AS) 10, the following Indian Accounting Standard shall be inserted, namely:-

“Indian Accounting Standard (Ind AS) 11

Construction Contracts

*(This Indian Accounting Standard includes paragraphs set in **bold** type and plain type, which have equal authority. Paragraphs in bold type indicate the main principles.)*

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

Objective

The objective of this Standard is to prescribe the accounting treatment of revenue and costs associated with construction contracts. Because of the nature of the activity undertaken in construction contracts, the date at which the contract activity is entered into and the date when the activity is completed usually fall into different

accounting periods. Therefore, the primary issue in accounting for construction contracts is the allocation of contract revenue and contract costs to the accounting periods in which construction work is performed. This Standard uses the recognition criteria established in the *Framework for the Preparation and Presentation of Financial Statements* issued by the Institute of Chartered Accountants of India to determine when contract revenue and contract costs should be recognised as revenue and expenses in the statement of profit and loss. It also provides practical guidance on the application of these criteria.

Scope

1. This Standard shall be applied in accounting for construction contracts in the financial statements of contractors.

1A The impairment of any contractual right to receive cash or another financial asset arising from this Standard shall be dealt in accordance with Ind AS 109, *Financial Instruments*.

2. *

Definitions

3. The following terms are used in this Standard with the meanings specified:

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

A fixed price contract is a construction contract in which the contractor agrees to a fixed contract price, or a fixed rate per unit of output, which in some cases is subject to cost escalation clauses.

A cost plus contract is a construction contract in which the contractor is reimbursed for allowable or otherwise defined costs, plus a percentage of these costs or a fixed fee.

4. A construction contract may be negotiated for the construction of a single asset such as a bridge, building, dam, pipeline, road, ship or tunnel. A construction contract may also deal with the construction of a number of assets which are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use; examples of such contracts include those for the construction of refineries and other complex pieces of plant or equipment.

5. For the purposes of this Standard, construction contracts include:

- (a) contracts for the rendering of services which are directly related to the construction of the asset, for example, those for the services of project managers and architects; and
- (b) contracts for the destruction or restoration of assets, and the restoration of the environment following the demolition of assets.

6. Construction contracts are formulated in a number of ways which, for the purposes of this Standard, are classified as fixed price contracts and cost plus contracts. Some construction contracts may contain characteristics of both a fixed price contract and a cost plus contract, for example in the case of a cost plus contract with an agreed maximum price. In such circumstances, a contractor needs to consider all the conditions in paragraphs 23 and 24 in order to determine when to recognise contract revenue and expenses.

Combining and segmenting construction contracts

7. The requirements of this Standard are usually applied separately to each construction contract. However, in certain circumstances, it is necessary to apply the Standard to the separately identifiable components of a single contract or to a group of contracts together in order to reflect the substance of a contract or a group of contracts.

8. When a contract covers a number of assets, the construction of each asset shall be treated as a separate construction contract when:

- (a) separate proposals have been submitted for each asset;
- (b) each asset has been subject to separate negotiation and the contractor and customer have been able to accept or reject that part of the contract relating to each asset; and

- (c) the costs and revenues of each asset can be identified.

* Refer Appendix 1

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9. A group of contracts, whether with a single customer or with several customers, shall be treated as a single construction contract when:

- (a) the group of contracts is negotiated as a single package;
- (b) the contracts are so closely interrelated that they are, in effect, part of a single project with an overall profit margin; and
- (c) the contracts are performed concurrently or in a continuous sequence.

10. A contract may provide for the construction of an additional asset at the option of the customer or may be amended to include the construction of an additional asset. The construction of the additional asset shall be treated as a separate construction contract when:

- (a) the asset differs significantly in design, technology or function from the asset or assets covered by the original contract; or
- (b) the price of the asset is negotiated without regard to the original contract price.

Contract revenue

11. Contract revenue shall comprise:

- (a) the initial amount of revenue agreed in the contract; and
- (b) variations in contract work, claims and incentive payments:
 - (i) to the extent that it is probable that they will result in revenue; and
 - (ii) they are capable of being reliably measured.

12. Contract revenue is measured at the fair value of the consideration received or receivable. The measurement of contract revenue is affected by a variety of uncertainties that depend on the outcome of future events. The estimates often need to be revised as events occur and uncertainties are resolved. Therefore, the amount of contract revenue may increase or decrease from one period to the next. For example:

- (a) a contractor and a customer may agree variations or claims that increase or decrease contract revenue in a period subsequent to that in which the contract was initially agreed;
- (b) the amount of revenue agreed in a fixed price contract may increase as a result of cost escalation clauses; (c) the amount of contract revenue may decrease as a result of penalties arising from delays caused by the contractor in the completion of the contract; or
- (d) when a fixed price contract involves a fixed price per unit of output, contract revenue increases as the number of units is increased.

13. A variation is an instruction by the customer for a change in the scope of the work to be performed under the contract. A variation may lead to an increase or a decrease in contract revenue. Examples of variations are changes in the specifications or design of the asset and changes in the duration of the contract. A variation is included in contract revenue when:

- (a) it is probable that the customer will approve the variation and the amount of revenue arising from the variation; and
- (b) the amount of revenue can be reliably measured.

14. A claim is an amount that the contractor seeks to collect from the customer or another party as reimbursement for costs not included in the contract price. A claim may arise from, for example, customer caused delays, errors in specifications or design, and disputed variations in contract work. The measurement of the amounts of revenue arising from claims is subject to a high level of uncertainty and often depends on the outcome of negotiations. Therefore, claims are included in contract revenue only when:

- (a) negotiations have reached an advanced stage such that it is probable that the customer will accept the claim; and
- (b) the amount that it is probable will be accepted by the customer can be measured reliably.

15. Incentive payments are additional amounts paid to the contractor if specified performance standards are met or exceeded. For example, a contract may allow for an incentive payment to the contractor for early completion of the contract. Incentive payments are included in contract revenue when:

- (a) the contract is sufficiently advanced that it is probable that the specified performance standards will be

- met or exceeded; and
 (b) the amount of the incentive payment can be measured reliably.

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(i)]

Contract costs

16. Contract costs shall comprise:

- (a) costs that relate directly to the specific contract;
 (b) costs that are attributable to contract activity in general and can be allocated to the contract; and (c) such other costs as are specifically chargeable to the customer under the terms of the contract.

17. Costs that relate directly to a specific contract include:

- (a) site labour costs, including site supervision;
 (b) costs of materials used in construction;
 (c) depreciation of plant and equipment used on the contract;
 (d) costs of moving plant, equipment and materials to and from the contract site;
 (e) costs of hiring plant and equipment;
 (f)

costs of design and technical assistance that is directly related to the contract; (g) the estimated costs of rectification and guarantee work, including expected warranty costs; and (h) claims from third parties.

These costs may be reduced by any incidental income that is not included in contract revenue, for example income from the sale of surplus materials and the disposal of plant and equipment at the end of the contract.

18. Costs that may be attributable to contract activity in general and can be allocated to specific contracts include: (a) insurance;

- (b) costs of design and technical assistance that are not directly related to a specific contract; and (c) construction overheads.

Such costs are allocated using methods that are systematic and rational and are applied consistently to all costs having similar characteristics. The allocation is based on the normal level of construction activity. Construction overheads include costs such as the preparation and processing of construction personnel payroll. Costs that may be attributable to contract activity in general and can be allocated to specific contracts also include borrowing costs.

19. Costs that are specifically chargeable to the customer under the terms of the contract may include some general administration costs and development costs for which reimbursement is specified in the terms of the contract.

20. Costs that cannot be attributed to contract activity or cannot be allocated to a contract are excluded from the costs of a construction contract. Such costs include:

- (a) general administration costs for which reimbursement is not specified in the contract;
 (b) selling costs;
 (c)

research and development costs for which reimbursement is not specified in the contract; and (d) depreciation of idle plant and equipment that is not used on a particular contract.

21. Contract costs include the costs attributable to a contract for the period from the date of securing the contract to the final completion of the contract. However, costs that relate directly to a contract and are incurred in securing the contract are also included as part of the contract costs if they can be separately identified and measured reliably and it is probable that the contract will be obtained. When costs incurred in securing a contract are recognised as an expense in the period in which they are incurred, they are not included in contract costs when the contract is obtained in a subsequent period.

Recognition of contract revenue and expenses

22. When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract shall be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the end of the reporting period. An expected loss on the construction contract shall be recognised as an expense immediately in accordance with paragraph 36.

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23. In the case of a fixed price contract, the outcome of a construction contract can be estimated reliably

when all the following conditions are satisfied:

- (a) total contract revenue can be measured reliably;**
- (b) it is probable that the economic benefits associated with the contract will flow to the entity;**
- (c) both the contract costs to complete the contract and the stage of contract completion at the end of the reporting period can be measured reliably; and**
- (d) the contract costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.**

24. In the case of a cost plus contract, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:

- (a) it is probable that the economic benefits associated with the contract will flow to the entity; and**
- (b) the contract costs attributable to the contract, whether or not specifically reimbursable, can be clearly identified and measured reliably.**

25. The recognition of revenue and expenses by reference to the stage of completion of a contract is often referred to as the percentage of completion method. Under this method, contract revenue is matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and profit which can be attributed to the proportion of work completed. This method provides useful information on the extent of contract activity and performance during a period.

26. Under the percentage of completion method, contract revenue is recognised as revenue in profit or loss in the accounting periods in which the work is performed. Contract costs are usually recognised as an expense in profit or loss in the accounting periods in which the work to which they relate is performed. However, any expected excess of total contract costs over total contract revenue for the contract is recognised as an expense immediately in accordance with paragraph 36.

27. A contractor may have incurred contract costs that relate to future activity on the contract. Such contract costs are recognised as an asset provided it is probable that they will be recovered. Such costs represent an amount due from the customer and are often classified as contract work in progress.

28. The outcome of a construction contract can only be estimated reliably when it is probable that the economic benefits associated with the contract will flow to the entity. However, when an uncertainty arises about the collectibility of an amount already included in contract revenue, and already recognised in profit or loss, the uncollectible amount or the amount in respect of which recovery has ceased to be probable is recognised as an expense rather than as an adjustment of the amount of contract revenue.

29. An entity is generally able to make reliable estimates after it has agreed to a contract which establishes:

- (a) each party's enforceable rights regarding the asset to be constructed;
- (b) the consideration to be exchanged; and
- (c) the manner and terms of settlement.

It is also usually necessary for the entity to have an effective internal financial budgeting and reporting system. The entity reviews and, when necessary, revises the estimates of contract revenue and contract costs as the contract progresses. The need for such revisions does not necessarily indicate that the outcome of the contract cannot be estimated reliably.

30. The stage of completion of a contract may be determined in a variety of ways. The entity uses the method that measures reliably the work performed. Depending on the nature of the contract, the methods may include:

- (a) the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs;
- (b) surveys of work performed; or
- (c) completion of a physical proportion of the contract work.

Progress payments and advances received from customers often do not reflect the work performed.

31. When the stage of completion is determined by reference to the contract costs incurred to date, only those contract costs that reflect work performed are included in costs incurred to date. Examples of contract costs which are excluded are:

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- (a) contract costs that relate to future activity on the contract, such as costs of materials that have been delivered to a contract site or set aside for use in a contract but not yet installed, used or applied during contract performance, unless the materials have been made specially for the contract; and
- (b) payments made to subcontractors in advance of work performed under the subcontract.

32. When the outcome of a construction contract cannot be estimated reliably:

- (a) **revenue shall be recognised only to the extent of contract costs incurred that it is probable will be recoverable; and**
- (b) **contract costs shall be recognised as an expense in the period in which they are incurred.**

An expected loss on the construction contract shall be recognised as an expense immediately in accordance with paragraph 36.

33. During the early stages of a contract it is often the case that the outcome of the contract cannot be estimated reliably. Nevertheless, it may be probable that the entity will recover the contract costs incurred. Therefore, contract revenue is recognised only to the extent of costs incurred that are expected to be recoverable. As the outcome of the contract cannot be estimated reliably, no profit is recognised. However, even though the outcome of the contract cannot be estimated reliably, it may be probable that total contract costs will exceed total contract revenues. In such cases, any expected excess of total contract costs over total contract revenue for the contract is recognised as an expense immediately in accordance with paragraph 36.

34. Contract costs that are not probable of being recovered are recognised as an expense immediately. Examples of circumstances in which the recoverability of contract costs incurred may not be probable and in which contract costs may need to be recognised as an expense immediately include contracts:

- (a) that are not fully enforceable, ie their validity is seriously in question;
- (b) the completion of which is subject to the outcome of pending litigation or legislation;
- (c) relating to properties that are likely to be condemned or expropriated;
- (d) where the customer is unable to meet its obligations; or
- (e) where the contractor is unable to complete the contract or otherwise meet its obligations under the contract.

35. When the uncertainties that prevented the outcome of the contract being estimated reliably no longer exist, revenue and expenses associated with the construction contract shall be recognised in accordance with paragraph 22 rather than in accordance with paragraph 32.

Recognition of expected losses

36. When it is probable that total contract costs will exceed total contract revenue, the expected loss shall be recognised as an expense immediately.

37. The amount of such a loss is determined irrespective of:

- (a) whether work has commenced on the contract;
- (b) the stage of completion of contract activity; or
- (c) the amount of profits expected to arise on other contracts which are not treated as a single construction contract in accordance with paragraph 9.

Changes in estimates

38. The percentage of completion method is applied on a cumulative basis in each accounting period to the current estimates of contract revenue and contract costs. Therefore, the effect of a change in the estimate of contract revenue or contract costs, or the effect of a change in the estimate of the outcome of a contract, is accounted for as

a change in accounting estimate (see Ind AS 8, *Accounting Policies, Changes in Accounting Estimates and Errors*). The changed estimates are used in the determination of the amount of revenue and expenses recognised in profit or loss in the period in which the change is made and in subsequent periods.

Disclosure

39. An entity shall disclose:

- (a) the amount of contract revenue recognised as revenue in the period;
- (b) the methods used to determine the contract revenue recognised in the period; and
- (c) the methods used to determine the stage of completion of contracts in progress.

40. An entity shall disclose each of the following for contracts in progress at the end of the reporting period:

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- (a) the aggregate amount of costs incurred and recognised profits (less recognised losses) to date;
- (b) the amount of advances received; and
- (c) the amount of retentions.

41. Retentions are amounts of progress billings that are not paid until the satisfaction of conditions specified in the contract for the payment of such amounts or until defects have been rectified. Progress billings are amounts billed for work performed on a contract whether or not they have been paid by the customer. Advances are amounts received by the contractor before the related work is performed.

42. An entity shall present:

- (a) the gross amount due from customers for contract work as an asset; and
- (b) the gross amount due to customers for contract work as a liability.

43. The gross amount due from customers for contract work is the net amount of:

- (a) costs incurred plus recognised profits; less
 - (b) the sum of recognised losses and progress billings
- for all contracts in progress for which costs incurred plus recognised profits (less recognised losses) exceeds progress billings.

44. The gross amount due to customers for contract work is the net amount of:

- (a) costs incurred plus recognised profits; less
 - (b) the sum of recognised losses and progress billings
- for all contracts in progress for which progress billings exceed costs incurred plus recognised profits (less recognised losses).

45. An entity discloses any contingent liabilities and contingent assets in accordance with Ind AS 37, *Provisions, Contingent Liabilities and Contingent Assets*. Contingent liabilities and contingent assets may arise from such items as warranty costs, claims, penalties or possible losses.

Appendix A

Service Concession Arrangements

This Appendix is an integral part of Indian Accounting Standard (Ind AS)

Background

1 Infrastructure for public services—such as roads, bridges, tunnels, prisons, hospitals, airports, water distribution facilities, energy supply and telecommunication networks—has traditionally been constructed, operated and maintained by the public sector and financed through public budget appropriation.

2 In recent times, governments have introduced contractual service arrangements to attract private sector participation in the development, financing, operation and maintenance of such infrastructure. The infrastructure may already exist, or may be constructed during the period of the service arrangement. An arrangement within the scope of this Appendix typically involves a private sector entity (an operator) constructing the infrastructure used to provide the public service or upgrading it (for example, by increasing its capacity) and operating and maintaining that infrastructure for a specified period of time. The operator is paid for its services over the period of the arrangement. The arrangement is governed by a contract that sets out performance standards, mechanisms for adjusting prices, and arrangements for arbitrating disputes. Such an arrangement is often described as a ‘build-operate-transfer’, a ‘rehabilitate-operate-transfer’ or a ‘public-to-private’ service concession arrangement.

3 A feature of these service arrangements is the public service nature of the obligation undertaken by the operator. Public policy is for the services related to the infrastructure to be provided to the public, irrespective of the identity of the party that operates the services. The service arrangement contractually obliges the operator to provide the services to the public on behalf of the public sector entity. Other common features are:

- (a) the party that grants the service arrangement (the grantor) is a public sector entity, including a governmental body, or a private sector entity to which the responsibility for the service has been devolved.
- (b) the operator is responsible for at least some of the management of the infrastructure and related services and does not merely act as an agent on behalf of the grantor.
- (c) the contract sets the initial prices to be levied by the operator and regulates price revisions over the period of the service arrangement.
- (d) the operator is obliged to hand over the infrastructure to the grantor in a specified condition at the end of the period of the arrangement, for little or no incremental consideration, irrespective of which party initially financed it.

Scope

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4 This Appendix gives guidance on the accounting by operators for public-to-private service concession arrangements

5 This Appendix applies to public-to-private service concession arrangements if:

- (a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; and
- (b) the grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the infrastructure at the end of the term of the arrangement.

6. Infrastructure used in a public-to-private service concession arrangement for its entire useful life (whole of life assets) is within the scope of this Appendix if the conditions in paragraph 5(a) of this Appendix are met. Paragraphs AG1–AG8 of the Application Guidance of this Appendix provide guidance on determining whether, and to what extent, public-to-private service concession arrangements are within the scope of this Appendix.

7 This Appendix applies to both:

- (a) infrastructure that the operator constructs or acquires from a third party for the purpose of the service

arrangement; and

(b) existing infrastructure to which the grantor gives the operator access for the purpose of the service arrangement.

8 This Appendix does not specify the accounting for infrastructure that was held and recognised as property, plant and equipment by the operator before entering the service arrangement. The derecognition requirements of

Indian Accounting Standards (as set out in Ind AS 16) apply to such infrastructure.

9 This Appendix does not specify the accounting by grantors.

Issues

10 This Appendix sets out general principles on recognising and measuring the obligations and related rights in service concession arrangements. Requirements for disclosing information about service concession arrangements are in Appendix B to this Indian Accounting Standard. The issues addressed in this Appendix are:

- (a) treatment of the operator's rights over the infrastructure;
- (b) recognition and measurement of arrangement consideration;
- (c) construction or upgrade services;
- (d) operation services;
- (e) borrowing costs;
- (f) subsequent accounting treatment of a financial asset and an intangible asset; and
- (g) items provided to the operator by the grantor.

Accounting Principles

Treatment of the operator's rights over the infrastructure

11 Infrastructure within the scope of this Appendix shall not be recognised as property, plant and equipment of the operator because the contractual service arrangement does not convey the right to control the use of the public service infrastructure to the operator. The operator has access to operate the infrastructure to provide the public service on behalf of the grantor in accordance with the terms specified in the contract.

Recognition and measurement of arrangement consideration

12 Under the terms of contractual arrangements within the scope of this Appendix, the operator acts as a service provider. The operator constructs or upgrades infrastructure (construction or upgrade services) used to provide a public service and operates and maintains that infrastructure (operation services) for a specified period of time.

13 The operator shall recognise and measure revenue in accordance with Ind AS 11 and Ind AS 18 for the services it performs. If the operator performs more than one service (ie construction or upgrade services and operation services) under a single contract or arrangement, consideration received or receivable shall be allocated by reference to the relative fair values of the services delivered, when the amounts are separately identifiable. The nature of the consideration determines its subsequent accounting treatment. The subsequent accounting for consideration received as a financial asset and as an intangible asset is detailed in paragraphs 23–26 below.

Construction or upgrade services

14 The operator shall account for revenue and costs relating to construction or upgrade services in accordance with this standard.

Consideration given by the grantor to the operator

15 If the operator provides construction or upgrade services the consideration received or receivable by the operator

shall be recognized at its fair value. The consideration may be rights to:

- (a) a financial asset, or
- (b) an intangible asset.

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16 The operator shall recognise a financial asset to the extent that it has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services; the grantor has little, if any, discretion to avoid payment, usually because the agreement is enforceable by law. The operator has an unconditional right to receive cash if the grantor contractually guarantees to pay the operator (a) specified or determinable amounts or (b) the shortfall, if any, between amounts received from users of the public service and specified or determinable amounts, even if payment is contingent on the operator ensuring that the infrastructure meets specified quality or efficiency requirements.

17 The operator shall recognise an intangible asset to the extent that it receives a right (a licence) to charge users of the public service. A right to charge users of the public service is not an unconditional right to receive cash because the amounts are contingent on the extent that the public uses the service.

18 If the operator is paid for the construction services partly by a financial asset and partly by an intangible asset it is necessary to account separately for each component of the operator's consideration. The consideration received or receivable for both components shall be recognised initially at the fair value of the consideration received or receivable.

19 The nature of the consideration given by the grantor to the operator shall be determined by reference to the contract terms and, when it exists, relevant contract law.

Operation services

20 The operator shall account for revenue and costs relating to operation services in accordance with Ind AS 18.

Contractual obligations to restore the infrastructure to a specified level of serviceability

21 The operator may have contractual obligations it must fulfil as a condition of its licence (a) to maintain the infrastructure to a specified level of serviceability or (b) to restore the infrastructure to a specified condition before it is handed over to the grantor at the end of the service arrangement. These contractual obligations to maintain or restore infrastructure, except for any upgrade element (see paragraph 14 of this Appendix), shall be recognised and measured in accordance with Ind AS 37, ie at the best estimate of the expenditure that would be required to settle the present obligation at the end of the reporting period.

Borrowing costs incurred by the operator

22 In accordance with Ind AS 23, borrowing costs attributable to the arrangement shall be recognised as an expense in the period in which they are incurred unless the operator has a contractual right to receive an intangible asset (a right to charge users of the public service). In this case borrowing costs attributable to the arrangement shall be capitalised during the construction phase of the arrangement in accordance with that Standard.

Financial asset

23 Ind AS 32, Ind AS 107 and Ind AS 109 apply to the financial asset recognised under paragraphs 16 and 18 of this Appendix.

24 The amount due from or at the direction of the grantor is accounted for in accordance with Ind AS 109 at:

- (a) amortised cost;
- (b) fair value through other comprehensive income; or
- (c) fair value through profit or loss.

25 If the amount due from the grantor is measured at amortised cost or fair value through other comprehensive income, Ind AS 109 requires interest calculated using the effective interest method to be recognised in profit or loss.

Intangible asset

26 Ind AS 38 applies to the intangible asset recognised in accordance with paragraphs 17 and 18 of this Appendix. Paragraphs 45–47 of Ind AS 38 provide guidance on measuring intangible assets acquired in exchange for a non-monetary asset or assets or a combination of monetary and non-monetary assets.

Items provided to the operator by the grantor

27 In accordance with paragraph 11, infrastructure items to which the operator is given access by the grantor for the purposes of the service arrangement are not recognised as property, plant and equipment of the operator.

The

grantor may also provide other items to the operator that the operator can keep or deal with as it wishes. If such

assets form part of the consideration payable by the grantor for the services, they are not government grants as

defined in Ind AS 20. They are recognised as assets of the operator, measured at fair value on initial recognition.

The operator shall recognise a liability in respect of unfulfilled obligations it has assumed in exchange for the

assets.

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Application Guidance on Appendix A

This Application Guidance is an integral part of Appendix A

Scope (paragraph 5 of Appendix A)

AG1 Paragraph 5 of Appendix A specifies that infrastructure is within the scope of the Appendix when the following conditions apply:

- (a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; and
- (b) the grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the infrastructure at the end of the term of the arrangement.

AG2 The control or regulation referred to in condition (a) could be by contract or otherwise (such as through a regulator), and includes circumstances in which the grantor buys all of the output as well as those in which some or all of the output is bought by other users. In applying this condition, the grantor and any related parties shall be considered together. If the grantor is a public sector entity, the public sector as a whole, together with any regulators acting in the public interest, shall be regarded as related to the grantor for the purposes of this Appendix A.

AG3 For the purpose of condition (a), the grantor does not need to have complete control of the price: it is sufficient for the price to be regulated by the grantor, contract or regulator, for example by a capping mechanism. However, the condition shall be applied to the substance of the agreement. Non-substantive features, such as a cap that will apply only in remote circumstances, shall be ignored. Conversely, if for example, a contract purports to give the operator freedom to set prices, but any excess profit is returned to the grantor, the operator's return is capped and the price element of the control test is met.

AG4 For the purpose of condition (b), the grantor's control over any significant residual interest should both restrict the operator's practical ability to sell or pledge the infrastructure and give the grantor a continuing right of use throughout the period of the arrangement. The residual interest in the infrastructure is the estimated current value of the infrastructure as if it were already of the age and in the condition expected at the end of the period of the arrangement.

AG5 Control should be distinguished from management. If the grantor retains both the degree of control described in paragraph 5(a) of Appendix A and any significant residual interest in the infrastructure, the operator is only managing the infrastructure on the grantor's behalf—even though, in many cases, it may have wide managerial discretion.

AG6 Conditions (a) and (b) together identify when the infrastructure, including any replacements required (see paragraph 21 of Appendix A), is controlled by the grantor for the whole of its economic life. For example, if the

operator has to replace part of an item of infrastructure during the period of the arrangement (eg the top layer of a road or the roof of a building), the item of infrastructure shall be considered as a whole. Thus condition (b) is met for the whole of the infrastructure, including the part that is replaced, if the grantor controls any significant residual interest in the final replacement of that part.

AG7 Sometimes the use of infrastructure is partly regulated in the manner described in paragraph 5(a) of Appendix A and partly unregulated. However, these arrangements take a variety of forms:

- (a) any infrastructure that is physically separable and capable of being operated independently and meets the definition of a cash-generating unit as defined in Ind AS 36 shall be analysed separately if it is used wholly for unregulated purposes. For example, this might apply to a private wing of a hospital, where the remainder of the hospital is used by the grantor to treat public patients.
- (b) when purely ancillary activities (such as a hospital shop) are unregulated, the control tests shall be applied as if those services did not exist, because in cases in which the grantor controls the services in the manner described in paragraph 5 of Appendix A, the existence of ancillary activities does not detract from the grantor's control of the infrastructure.

AG8 The operator may have a right to use the separable infrastructure described in paragraph AG7 (a), or the facilities used to provide ancillary unregulated services described in paragraph AG7 (b). In either case, there may in substance be a lease from the grantor to the operator; if so, it shall be accounted for in accordance with Ind AS 17.

Information note 1

Accounting framework for public-to-private service arrangements

This note accompanies, but is not part of, Appendix A

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The diagram below summarises the accounting for service arrangements established by Appendix A

Does the grantor control or regulate what services

the operator must provide with the infrastructure, to whom it must provide them, and at what price?

No

OUTSIDE THE SCOPE OF
APPENDIX A SEE
INFORMATION NOTE 2

Yes

Does the grantor control, through ownership, beneficial entitlement or otherwise, any significant residual interest in the infrastructure at the end of the service arrangements? Or is the infrastructure used in the arrangements for the entire useful life?

No

No

Yes

Is the infrastructure existing

Is the infrastructure constructed or acquired by No

the operator from a third party for the purpose of the service arrangement?

infrastructure of the grantor to which the operator is given access

Yes

Yes

WITHIN THE SCOPE OF APPENDIX A

Operator does not recognise infrastructure as property, plant and equipment or as a leased asset.

Does the operator have a contractual right to receive cash or other financial asset from or at direction of the grantor as described in paragraph 16 of

Does the operator have a

No

contractual right to charge users of the public services as described in paragraph 17 of Appendix A?

OUTSIDE THE SCOPE

No

OF APPENDIX A SEE
PARAGRAPH 27 of
Appendix A

Yes

Yes

Operator recognises a

Operator recognises an

financial asset to the extent
that it has a contractual right
to receive cash or another
financial asset as described in
paragraph 16 of Appendix A
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intangible asset to the extent
that it has a contractual right
to receive an intangible asset
as described in paragraph 17
in Appendix A.

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Information note 2

References to Indian Accounting Standards that apply to typical types of public-to-private arrangements

This note accompanies, but is not part of, Appendix A.

The table sets out the typical types of arrangements for private sector participation in the provision of public sector services and provides references to Indian Accounting Standards that apply to those arrangements. The list of arrangements types is not exhaustive. The purpose of the table is to highlight the continuum of arrangements. It is not Appendix A's intention to convey the impression that bright lines exist between the accounting requirements for public-to-private arrangements

Category	Lessee	Service provider			Owner	
Typical arrangement types	Lease (eg Operator leases asset from grantor)	Service and/or maintenance contract (specific tasks eg debt collection)	Rehabilitate – operate - transfer	Build - operate - transfer	Build - own - operate	100% Divestment/ Privatisation/ Corporation
Asset ownership	Grantor				Operator	
Capital investment	Grantor		Operator			
Demand risk	Shared	Grantor	Operator and/or Grantor		Operator	
Typical duration	8–20 years	1–5 years	25–30 years			Indefinite (or may be limited by licence)
Residual interest	Grantor				Operator	
Relevant Indian Accounting Standards	Ind AS 17	Ind AS 18	This Appendix A		Ind AS 16	

Appendix B

Service Concession Arrangements: Disclosures

This Appendix is an integral part of Indian Accounting Standard (Ind AS) 11.

Issues

1. An entity (the operator) may enter into an arrangement with another entity (the grantor) to provide services that give the public access to major economic and social facilities. The grantor may be a public or private sector entity, including a governmental body. Examples of service concession arrangements involve water treatment and supply facilities, motorways, car parks, tunnels, bridges, airports and telecommunication networks. Examples of arrangements that are not service concession arrangements include an entity outsourcing the operation of its internal services (eg employee cafeteria, building maintenance, and accounting or information technology functions).

2. A service concession arrangement generally involves the grantor conveying for the period of the concession to the operator:

- (a) the right to provide services that give the public access to major economic and social facilities, and
- (b) in some cases, the right to use specified tangible assets, intangible assets, or financial assets, in exchange for the operator:

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- (c) committing to provide the services according to certain terms and conditions during the concession period, and

- (d) when applicable, committing to return at the end of the concession period the rights received at the beginning of the concession period and/or acquired during the concession period.

3. The common characteristic of all service concession arrangements is that the operator both receives a right and incurs an obligation to provide public services.

4. The issue is what information should be disclosed in the notes in the financial statements of an operator and a grantor.

5. Certain aspects and disclosures relating to some service concession arrangements are addressed by Indian Accounting Standards (eg Ind AS 16 applies to acquisitions of items of property, plant and equipment, Ind AS 17 applies to leases of assets, and Ind AS 38 applies to acquisitions of intangible assets). However, a service concession arrangement may involve executory contracts that are not addressed in Indian Accounting Standards, unless the contracts are onerous, in which case Ind AS 37 applies. Therefore, this Appendix addresses additional disclosures of service concession arrangements.

Accounting Principles

6. All aspects of a service concession arrangement shall be considered in determining the appropriate disclosures in the notes. An operator and a grantor shall disclose the following in each period:

- (a) a description of the arrangement;
- (b) significant terms of the arrangement that may affect the amount, timing and certainty of future cash flows (eg the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined);
- (c) the nature and extent (eg quantity, time period or amount as appropriate) of:
 - (i) rights to use specified assets;
 - (ii) obligations to provide or rights to expect provision of services;
 - (iii) obligations to acquire or build items of property, plant and equipment;
 - (iv) obligations to deliver or rights to receive specified assets at the end of the concession period;
 - (v) renewal and termination options; and
 - (vi) other rights and obligations (eg major overhauls);
- (d) changes in the arrangement occurring during the period; and
- (d) how the service arrangement has been classified.

6A An operator shall disclose the amount of revenue and profits or losses recognized in the period on exchanging construction services for a financial asset or an intangible asset.

7 The disclosures required in accordance with paragraph 6 of this Appendix shall be provided individually for each service concession arrangement or in aggregate for each class of service concession arrangements. A class is a grouping of service concession arrangements involving services of a similar nature (eg toll collections, telecommunications and water treatment services).



Appendix C

References to matters contained in other Indian Accounting Standards

This Appendix is an integral part of Indian Accounting Standard (Ind AS) 11.

This appendix lists the appendices which are part of other Indian Accounting Standards and makes reference to Ind AS 11, *Construction Contracts*.

1. Appendix A *Intangible Assets—Web Site Costs* contained in Ind AS 38, *Intangible Assets*.



Appendix 1

Note: This Appendix is not a part of the Indian Accounting Standard. The purpose of this Appendix is only to bring out the differences, if any, between Indian Accounting Standard (Ind AS) 11 and the corresponding International Accounting Standard (IAS) 11, Construction Contracts, IFRIC 12, Service Concession Arrangements and SIC 29, Service Concession Arrangements: Disclosures

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Comparison with IAS 11, Construction Contracts, IFRIC 12, Service Concession Arrangements and SIC 29, Service Concession Arrangements: Disclosures

1. The transitional provisions given in IFRIC 12 have not been given in Ind AS 11, since all transitional provisions related to Ind ASs, wherever considered appropriate have been included in Ind AS 101, *First-time Adoption of Indian Accounting Standards* corresponding to IFRS 1, *First-time Adoption of International Financial Reporting Standards*.
2. Different terminology is used in this standard, e.g., the term ‘balance sheet’ is used instead of ‘Statement of financial position’ and ‘Statement of profit and loss’ is used instead of ‘Statement of comprehensive income’.
3. Paragraph 2 of IAS 11 which states that IAS 11 supersedes the earlier version of IAS 11 is deleted in Ind AS 11 as this is not relevant in Ind AS 11. However, paragraph number 2 is retained in Ind AS 11 to maintain consistency with paragraph numbers of IAS 11.’’.
17. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 12”, in paragraph 59, for item (a), the following item shall be substituted namely:-

“(a) Royalty or dividend revenue is received in arrears and is included in accounting profit on a time apportionment basis in accordance with Ind AS 18, *Revenue*, or Ind AS 109, *Financial Instruments*, as relevant, but is included in taxable profit (tax loss) on a cash basis; and ’’.
18. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 16”,-
 - (i) for paragraph 68A, the following paragraph shall be substituted, namely:-

“68A However, an entity that, in the course of its ordinary activities, routinely sells items of property, plant and equipment that it has held for rental to others shall 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 shall be recognised as revenue in accordance with Ind AS 18, *Revenue*. Ind AS 105 does not apply when assets that are held for sale in the ordinary course of business are transferred to inventories.’’;
 - (ii) for paragraph 69, the following paragraph shall be substituted, namely:-

“69 The disposal of an item of property, plant and equipment may occur in a variety of ways (eg by sale, by entering into a finance lease or by donation). In determining the date of disposal of an item, an entity

applies the criteria in Ind AS 18 for recognising revenue from the sale of goods. Ind AS 17 applies to

disposal by a sale and leaseback.”;

(iii) for paragraph 72, the following paragraph shall be substituted, namely:-

“72 The consideration receivable on disposal of an item of property, plant and equipment is recognised initially at its fair value. If payment for the item is deferred, the consideration received is recognised initially at the cash price equivalent. The difference between the nominal amount of the consideration and the cash price equivalent is recognised as interest revenue in accordance with Ind AS 18 reflecting the effective yield on the receivable.”;

(iv) in Appendix C,

(a) for paragraph 1, the following paragraph shall be substituted, namely:-

“1 Appendix A, *Service Concession Arrangements* contained in Ind AS 11, *Construction Contracts*.”;

(b) for paragraph 2, the following paragraph shall be substituted, namely:-

“2 Appendix B, *Service Concession Arrangements: Disclosures* contained in Ind AS 11, *Construction Contracts*.”;

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19. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 17”,

(i) in Appendix B, in paragraph 8, for opening paragraph starting with ‘The requirements in’ and ending with ‘is inappropriate include:’, the following paragraph shall be substituted, namely:-

“8. The criteria in paragraph 20 of Ind AS 18, *Revenue*, shall be applied to the facts and circumstances of each arrangement in determining when to recognise a fee as income that an Entity might receive. Factors such as whether there is continuing involvement in the form of significant future performance obligations necessary to earn the fee, whether there are retained risks, the terms of any guarantee arrangements, and the risk of repayment of the fee, shall be considered. Indicators that individually demonstrate that recognition of the entire fee as income when received, if received at the beginning of the arrangement, is inappropriate include: ”;

(ii) in Appendix C, in paragraph 4, for item (b), the following item shall be substituted, namely:-

“(b) are public-to-private service concession arrangements within the scope of Appendix A of Ind AS 11, *Service Concession Arrangements*.”;

(iii) in Appendix D,

(a) for paragraph 1, the following paragraph shall be substituted, namely:-

“1 Appendix A, *Service Concession Arrangements* contained in Ind AS 11, *Construction Contracts*.”;

(b) for paragraph 2, the following paragraph shall be substituted, namely:-

“2 Appendix B, *Service Concession Arrangements: Disclosures* contained in Ind AS 11, *Construction Contracts*.”;

20. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, after Indian Accounting Standard (Ind AS) 17, the following Indian Accounting Standard shall be inserted, namely:-

“Indian Accounting Standard (Ind AS) 18

Revenue

(This Indian Accounting Standard includes paragraphs set in **bold** type and plain type, which have equal authority. Paragraphs in bold type indicate the main principles.)

Objective

Income is defined in the *Framework for the Preparation and Presentation of Financial Statements* issued by the Institute of Chartered Accountants of India as increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. Income encompasses both revenue and gains. Revenue is income that arises in the course of ordinary activities of an entity and is referred to by a variety of different names including sales, fees, interest, dividends and royalties. The objective of this Standard is to prescribe the accounting treatment of revenue arising from certain types of transactions and events.

The primary issue in accounting for revenue is determining when to recognise revenue. Revenue is recognised when it is probable that future economic benefits will flow to the entity and these benefits can be measured reliably. This Standard identifies the circumstances in which these criteria will be met and, therefore, revenue will be recognised. It also provides practical guidance on the application of these criteria.

Scope

1 This Standard shall be applied in accounting for revenue arising from the following transactions and events²:

(a) the sale of goods;

(b) the rendering of services; and

(c) the use by others of entity assets yielding interest and royalties.

² For real estate developers, revenue shall be accounted for in accordance with the Guidance Note on the subject being issued by the Institute of Chartered Accountants of India.

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[PART II—SEC. 3(i)]

1A This Standard deals with recognition of interest. However, the following are dealt in accordance with Ind AS 109, *Financial Instruments*:

(a) measurement of interest charges for the use of cash or cash equivalents or amounts due to the entity; and

(b) recognition and measurement of dividend.

1B The impairment of any contractual right to receive cash or another financial asset arising from this Standard shall be dealt in accordance with Ind AS 109, *Financial Instruments*.

²

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*
Goods includes goods produced by the entity for the purpose of sale and goods purchased for resale, such as merchandise purchased by a retailer or land and other property held for resale.

4 The rendering of services typically involves the performance by the entity of a contractually agreed task over an agreed period of time. The services may be rendered within a single period or over more than one period. Some contracts for the rendering of services are directly related to construction contracts, for example, those for the services of project managers and architects. Revenue arising from these contracts is not dealt with in this Standard but is dealt with in accordance with the requirements for construction contracts as specified in Ind AS 11 *Construction Contracts*.

5 The use by others of entity assets gives rise to revenue in the form of:

(a) interest—charges for the use of cash or cash equivalents or amounts due to the entity;

(b) royalties—charges for the use of long-term assets of the entity, for example, patents, trademarks, copyrights and computer software; and

(c) dividends—distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.

6 This Standard does not deal with revenue arising from:

(a) lease agreements (see Ind AS 17 *Leases*);

- (b) dividends arising from investments which are accounted for under the equity method (see Ind AS 28 *Investments in Associates and Joint Ventures*);
- (c) insurance contracts within the scope of Ind AS 104 *Insurance Contracts*;
- (d) changes in the fair value of financial assets and financial liabilities or their disposal (see Ind AS 109 *Financial Instruments*);
- (e) changes in the value of other current assets;
- (f) initial recognition and from changes in the fair value of biological assets related to agricultural activity (see Ind AS 41 *Agriculture*);
- (g) initial recognition of agricultural produce (see Ind AS 41); and
- (h) the extraction of mineral ores.

Definitions

7 The following terms are used in this Standard with the meanings specified:

Revenue is the gross inflow of economic benefits during the period arising in the course of the ordinary activities of an entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly

transaction between market participants at the measurement date. (See Ind AS 113, *Fair Value Measurement*)

8 Revenue includes only the gross inflows of economic benefits received and receivable by the entity on its own account. Amounts collected on behalf of third parties such as sales taxes, goods and services taxes and value added taxes are not economic benefits which flow to the entity and do not result in increases in equity. Therefore, they are excluded from revenue. Similarly, in an agency relationship, the gross inflows of economic benefits include amounts collected on behalf of the principal and which do not result in increases in equity for the entity. The amounts collected on behalf of the principal are not revenue. Instead, revenue is the amount of commission.

* Refer Appendix 1

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Measurement of revenue

9 **Revenue shall be measured at the fair value of the consideration received or receivable.³**

10 The amount of revenue arising on a transaction is usually determined by agreement between the entity and the buyer or user of the asset. It is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the entity.

11 In most cases, the consideration is in the form of cash or cash equivalents and the amount of revenue is the amount of cash or cash equivalents received or receivable. However, when the inflow of cash or cash equivalents is deferred, the fair value of the consideration may be less than the nominal amount of cash received or receivable. For example, an entity may provide interest-free credit to the buyer or accept a note receivable bearing a below-market interest rate from the buyer as consideration for the sale of goods. When the arrangement effectively constitutes a financing transaction, the fair value of the consideration is determined by discounting all future receipts using an imputed rate of interest. The imputed rate of interest is the more clearly determinable of either:

- (a) the prevailing rate for a similar instrument of an issuer with a similar credit rating; or
- (b) a rate of interest that discounts the nominal amount of the instrument to the current cash sales price of the goods or services.

The difference between the fair value and the nominal amount of the consideration is recognised as interest revenue in accordance with Ind AS 109.

12 When goods or services are exchanged or swapped for goods or services which are of a similar nature and value, the exchange is not regarded as a transaction which generates revenue. This is often the case with commodities like oil or milk where suppliers exchange or swap inventories in various locations to fulfil demand on a timely basis in a particular location. When goods are sold or services are rendered in exchange for dissimilar goods or services, the

exchange is regarded as a transaction which generates revenue. The revenue is measured at the fair value of the goods or services received, adjusted by the amount of any cash or cash equivalents transferred. When the fair value of the goods or services received cannot be measured reliably, the revenue is measured at the fair value of the goods or services given up, adjusted by the amount of any cash or cash equivalents transferred.

Identification of the transaction

- 13 The recognition criteria in this Standard are usually applied separately to each transaction. However, in certain circumstances, it is necessary to apply the recognition criteria to the separately identifiable components of a single transaction in order to reflect the substance of the transaction. For example, when the selling price of a product includes an identifiable amount for subsequent servicing, that amount is deferred and recognised as revenue over the period during which the service is performed. Conversely, the recognition criteria are applied to two or more transactions together when they are linked in such a way that the commercial effect cannot be understood without reference to the series of transactions as a whole. For example, an entity may sell goods and, at the same time, enter into a separate agreement to repurchase the goods at a later date, thus negating the substantive effect of the transaction; in such a case, the two transactions are dealt with together.

Sale of goods

- 14 **Revenue from the sale of goods shall be recognised when all the following conditions have been satisfied:**
- (a) **the entity has transferred to the buyer the significant risks and rewards of ownership of the goods;**
 - (b) **the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;**
 - (c) **the amount of revenue can be measured reliably;**
 - (d) **it is probable that the economic benefits associated with the transaction will flow to the entity;**
and
 - (e) **the costs incurred or to be incurred in respect of the transaction can be measured reliably.**

15 The assessment of when an entity has transferred the significant risks and rewards of ownership to the buyer requires an examination of the circumstances of the transaction. In most cases, the transfer of the risks and rewards of ownership coincides with the transfer of the legal title or the passing of possession to the buyer. This is the case for most retail sales. In other cases, the transfer of risks and rewards of ownership occurs at a different time from the transfer of legal title or the passing of possession.

3 See also Appendix A of this standard, Revenue—Barter Transactions Involving Advertising Services.

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- 16 If the entity retains significant risks of ownership, the transaction is not a sale and revenue is not recognised. An entity may retain a significant risk of ownership in a number of ways. Examples of situations in which the entity may retain the significant risks and rewards of ownership are:

- (a) when the entity retains an obligation for unsatisfactory performance not covered by normal warranty provisions;
- (b) when the receipt of the revenue from a particular sale is contingent on the derivation of revenue by the buyer from its sale of the goods;
- (c) when the goods are shipped subject to installation and the installation is a significant part of the contract which has not yet been completed by the entity; and
- (d) when the buyer has the right to rescind the purchase for a reason specified in the sales contract and the entity is uncertain about the probability of return.

17 If an entity retains only an insignificant risk of ownership, the transaction is a sale and revenue is recognised. For example, a seller may retain the legal title to the goods solely to protect the collectability of the amount due. In such a case, if the entity has transferred the significant risks and rewards of ownership, the transaction is a sale and revenue is recognised. Another example of an entity retaining only an insignificant risk of ownership may be a retail sale when a refund is offered if the customer is not satisfied. Revenue in such cases is recognised at the time

of sale provided the seller can reliably estimate future returns and recognises a liability for returns based on previous experience and other relevant factors.

18 Revenue is recognised only when it is probable that the economic benefits associated with the transaction will flow to the entity. In some cases, this may not be probable until the consideration is received or until an uncertainty is removed. For example, it may be uncertain that a foreign governmental authority will grant permission to remit the consideration from a sale in a foreign country. When the permission is granted, the uncertainty is removed and revenue is recognised. However, when an uncertainty arises about the collectability of an amount already included in revenue, the uncollectible amount or the amount in respect of which recovery has ceased to be probable is recognised as an expense, rather than as an adjustment of the amount of revenue originally recognised.

19 Revenue and expenses that relate to the same transaction or other event are recognised simultaneously; this process is commonly referred to as the matching of revenues and expenses. Expenses, including warranties and other costs to be incurred after the shipment of the goods can normally be measured reliably when the other conditions for the recognition of revenue have been satisfied. However, revenue cannot be recognised when the expenses cannot be measured reliably; in such circumstances, any consideration already received for the sale of the goods is recognised as a liability.

Rendering of services

20 When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction shall be recognised by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;**
- (b) it is probable that the economic benefits associated with the transaction will flow to the entity;**
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and**
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.⁴**

21 The recognition of revenue by reference to the stage of completion of a transaction is often referred to as the percentage of completion method. Under this method, revenue is recognised in the accounting periods in which the services are rendered. The recognition of revenue on this basis provides useful information on the extent of service activity and performance during a period. Ind AS 11 also requires the recognition of revenue on this basis. The requirements of that Standard are generally applicable to the recognition of revenue and the associated expenses for a transaction involving the rendering of services.

⁴ See also Appendix A of this standard, Revenue—Barter Transactions Involving Advertising Services and Appendix B of Ind AS 17, Evaluating the Substance of Transactions Involving the Legal Form of a Lease.

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22 Revenue is recognised only when it is probable that the economic benefits associated with the transaction will flow to the entity. However, when an uncertainty arises about the collectability of an amount already included in revenue, the uncollectible amount, or the amount in respect of which recovery has ceased to be probable, is recognised as an expense, rather than as an adjustment of the amount of revenue originally recognised.

23 An entity is generally able to make reliable estimates after it has agreed to the following with the other parties to the transaction:

- (a) each party's enforceable rights regarding the service to be provided and received by the parties;
- (b) the consideration to be exchanged; and
- (c) the manner and terms of settlement.

It is also usually necessary for the entity to have an effective internal financial budgeting and reporting system. The entity reviews and, when necessary, revises the estimates of revenue as the service is

performed. The need for such revisions does not necessarily indicate that the outcome of the transaction cannot be estimated reliably.

24 The stage of completion of a transaction may be determined by a variety of methods. An entity uses the method that measures reliably the services performed. Depending on the nature of the transaction, the methods may include:

- (a) surveys of work performed;
- (b) services performed to date as a percentage of total services to be performed; or
- (c) the proportion that costs incurred to date bear to the estimated total costs of the transaction. Only costs that reflect services performed to date are included in costs incurred to date. Only costs that reflect services performed or to be performed are included in the estimated total costs of the transaction.

Progress payments and advances received from customers often do not reflect the services performed.

25 For practical purposes, when services are performed by an indeterminate number of acts over a specified period of time, revenue is recognised on a straight-line basis over the specified period unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

26 When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

27 During the early stages of a transaction, it is often the case that the outcome of the transaction cannot be estimated reliably. Nevertheless, it may be probable that the entity will recover the transaction costs incurred. Therefore, revenue is recognised only to the extent of costs incurred that are expected to be recoverable. As the outcome of the transaction cannot be estimated reliably, no profit is recognised.

28 When the outcome of a transaction cannot be estimated reliably and it is not probable that the costs incurred will be recovered, revenue is not recognised and the costs incurred are recognised as an expense. When the uncertainties that prevented the outcome of the contract being estimated reliably no longer exist, revenue is recognised in accordance with paragraph 20 rather than in accordance with paragraph 26.

Interest and Royalties

29 Revenue arising from the use by others of entity assets yielding interest and royalties shall be recognised on the bases set out in paragraph 30 when:

- (a) it is probable that the economic benefits associated with the transaction will flow to the entity; and
- (b) the amount of the revenue can be measured reliably.

30 Revenue shall be recognised on the following bases:

- (a) interest shall be recognised using the effective interest method as set out in IndAS109; and
- (b) royalties shall be recognised on an accrual basis in accordance with the substance of the relevant agreement.
- (c) Omitted*

31 Omitted

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Omitted

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unless, having regard to the substance of the agreement, it is more appropriate to recognise revenue on some other systematic and rational basis.

34 Revenue is recognised only when it is probable that the economic benefits associated with the transaction will flow to the entity. However, when an uncertainty arises about the collectibility of an amount already included in revenue, the uncollectible amount, or the amount in respect of which recovery has ceased to be probable, is recognised as an expense, rather than as an adjustment of the amount of revenue originally recognised.

Disclosure

35 An entity shall disclose:

- (a) the accounting policies adopted for the recognition of revenue, including the methods adopted to determine the stage of completion of transactions involving the rendering of services;
- (b) the amount of each significant category of revenue recognised during the period, including revenue arising from:
 - (i) the sale of goods;
 - (ii) the rendering of services; and
 - (iii) Omitted*
 - (iv) royalties
 - (v) Omitted *
- (c) the amount of revenue arising from exchanges of goods or services included in each significant category of revenue.

36 An entity discloses any contingent liabilities and contingent assets in accordance with Ind AS 37, *Provisions, Contingent Liabilities and Contingent Assets*. Contingent liabilities and contingent assets may arise from items such as warranty costs, claims, penalties or possible losses.

Appendix A

Revenue—Barter Transactions Involving Advertising Services

Issue

- 1 An entity (Seller) may enter into a barter transaction to provide advertising services in exchange for receiving advertising services from its customer (Customer). Advertisements may be displayed on the Internet or poster sites, broadcast on the television or radio, published in magazines or journals, or presented in another medium.
- 2 In some cases, no cash or other consideration is exchanged between the entities. In some other cases, equal or approximately equal amounts of cash or other consideration are also exchanged.
- 3 A Seller that provides advertising services in the course of its ordinary activities recognises revenue under Ind AS 18 from a barter transaction involving advertising when, amongst other criteria, the services exchanged are dissimilar (paragraph 12 of Ind AS 18) and the amount of revenue can be measured reliably (paragraph 20(a) of Ind AS 18). This Appendix only applies to an exchange of dissimilar advertising services. An exchange of similar advertising services is not a transaction that generates revenue under Ind AS 18.
- 4 The issue is under what circumstances can a Seller reliably measure revenue at the fair value of advertising services received or provided in a barter transaction.

Accounting Principles

- 5 Revenue from a barter transaction involving advertising cannot be measured reliably at the fair value of advertising services received. However, a Seller can reliably measure revenue at the fair value of the advertising services it provides in a barter transaction, by reference only to non-barter transactions that:
 - (a) involve advertising similar to the advertising in the barter transaction;

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- (b) occur frequently;
- (c) represent a predominant number of transactions and amount when compared to all transactions to provide advertising that is similar to the advertising in the barter transaction;
- (d) involve cash and/or another form of consideration (eg marketable securities, non-monetary assets, and other services) that has a reliably measurable fair value; and
- (e) do not involve the same counterparty as in the barter transaction.

Appendix B

Customer Loyalty Programmes

Background

1 Customer loyalty programmes are used by entities to provide customers with incentives to buy their goods or services. If a customer buys goods or services, the entity grants the customer award credits (often described as ‘points’). The customer can redeem the award credits for awards such as free or discounted goods or services. 2 The programmes operate in a variety of ways. Customers may be required to accumulate a specified minimum number or value of award credits before they are able to redeem them. Award credits may be linked to individual purchases or groups of purchases, or to continued custom over a specified period. The entity may operate the customer loyalty programme itself or participate in a programme operated by a third party. The awards offered may include goods or services supplied by the entity itself and/or rights to claim goods or services from a third party.

Scope

- 3 This Appendix applies to customer loyalty award credits that:
- (a) an entity grants to its customers as part of a sales transaction, ie a sale of goods, rendering of services or use by a customer of entity assets; and
 - (b) subject to meeting any further qualifying conditions, the customers can redeem in the future for free or discounted goods or services.

The Appendix addresses accounting by the entity that grants award credits to its customers.

Issues

- 4 The issues addressed in this Appendix are:
- (a) whether the entity’s obligation to provide free or discounted goods or services (‘awards’) in the future should be recognised and measured by:
 - (i) allocating some of the consideration received or receivable from the sales transaction to the award credits and deferring the recognition of revenue (applying paragraph 13 of Ind AS 18); or
 - (ii) providing for the estimated future costs of supplying the awards (applying paragraph 19 of Ind AS 18); and
 - (b) if consideration is allocated to the award credits:
 - (i) how much should be allocated to them;
 - (ii) when revenue should be recognised; and
 - (iii) if a third party supplies the awards, how revenue should be measured.

Accounting Principles

- 5 An entity shall apply paragraph 13 of Ind AS 18 and account for award credits as a separately identifiable component of the sales transaction(s) in which they are granted (the ‘initial sale’). The fair value of the consideration received or receivable in respect of the initial sale shall be allocated between the award credits and the other components of the sale.

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The consideration allocated to the award credits shall be measured by reference to their fair value.

- 6 If the entity supplies the awards itself, it shall recognise the consideration allocated to award credits as revenue
- 7

when award credits are redeemed and it fulfils its obligations to supply awards. The amount of revenue recognised shall be based on the number of award credits that have been redeemed in exchange for awards, relative to the total number expected to be redeemed.

- 8 If a third party supplies the awards, the entity shall assess whether it is collecting the consideration allocated to the award credits on its own account (ie as the principal in the transaction) or on behalf of the third party (ie as an agent for the third party).

- (a) If the entity is collecting the consideration on behalf of the third party, it shall:
 - (i) measure its revenue as the net amount retained on its own account, ie the difference between the consideration allocated to the award credits and the amount payable to the third party for supplying the awards; and
 - (ii) recognise this net amount as revenue when the third party becomes obliged to supply the awards and entitled to receive consideration for doing so. These events may occur as soon as the award credits are granted. Alternatively, if the customer can choose to claim awards from either the entity or a third party, these events may occur only when the customer chooses to claim awards from the third party.
- (b) If the entity is collecting the consideration on its own account, it shall measure its revenue as the gross consideration allocated to the award credits and recognise the revenue when it fulfils its obligations in respect of the awards.

9 If at any time the unavoidable costs of meeting the obligations to supply the awards are expected to exceed the consideration received and receivable for them (ie the consideration allocated to the award credits at the time of the initial sale that has not yet been recognised as revenue plus any further consideration receivable when the customer redeems the award credits), the entity has onerous contracts. A liability shall be recognised for the excess in accordance with Ind AS 37. The need to recognise such a liability could arise if the expected costs of supplying awards increase, for example if the entity revises its expectations about the number of award credits that will be redeemed.

Application guidance on Appendix B

This application guidance is an integral part of Appendix B.

Measuring the fair value of award credits

AG1 Paragraph 6 of Appendix B requires the consideration allocated to award credits to be measured by reference to their fair value. If there is not a quoted market price for an identical award credit, fair value must be measured using another valuation technique.

AG2 An entity may measure the fair value of award credits by reference to the fair value of the awards for which they could be redeemed. The fair value of the award credits takes into account, as appropriate:

- (a) the amount of the discounts or incentives that would otherwise be offered to customers who have not earned award credits from an initial sale;
- (b) the proportion of award credits that are not expected to be redeemed by customers; and
- (c) non-performance risk.

If customers can choose from a range of different awards, the fair value of the award credits reflects the fair values of the range of available awards, weighted in proportion to the frequency with which each award is expected to be selected.

AG3 In some circumstances, other valuation techniques may be used. For example, if a third party will supply the awards and the entity pays the third party for each award credit it grants, it could measure the fair value of the award credits by reference to the amount it pays the third party, adding a reasonable profit margin. Judgement is required to select and apply the valuation technique that satisfies the requirements of paragraph 6 of Appendix B and is most appropriate in the circumstances.

Appendix C

Transfers of Assets from Customers

Background

1 In the utilities industry, an entity may receive from its customers items of property, plant and equipment that must be used to connect those customers to a network and provide them with ongoing access to a supply of commodities such as electricity, gas or water. Alternatively, an entity may receive cash from customers for the acquisition or construction of such items of property, plant and equipment. Typically, customers are required to pay additional amounts for the purchase of goods or services based on usage.

2 Transfers of assets from customers may also occur in industries other than utilities. For example, an entity outsourcing its information technology functions may transfer its existing items of property, plant and equipment to the outsourcing provider.

3 In some cases, the transferor of the asset may not be the entity that will eventually have ongoing access to the supply of goods or services and will be the recipient of those goods or services. However, for convenience this Appendix refers to the entity transferring the asset as the customer.

Scope

4 This Appendix applies to the accounting for transfers of items of property, plant and equipment by entities that receive such transfers from their customers.

5 Agreements within the scope of this Appendix are agreements in which an entity receives from a customer an item of property, plant and equipment that the entity must then use either to connect the customer to a network or to provide the customer with ongoing access to a supply of goods or services, or to do both.

6 This Appendix also applies to agreements in which an entity receives cash from a customer when that amount of cash must be used only to construct or acquire an item of property, plant and equipment and the entity must then use the item of property, plant and equipment either to connect the customer to a network or to provide the customer with ongoing access to a supply of goods or services, or to do both.

7 This Appendix does not apply to agreements in which the transfer is either a government grant as defined in Ind AS 20 or infrastructure used in a service concession arrangement that is within the scope of Appendix A of Ind AS 11 *Service Concession Arrangements*.

Issues

8 The Appendix addresses the following issues:

- (a) Is the definition of an asset met?
- (b) If the definition of an asset is met, how should the transferred item of property, plant and equipment be measured on initial recognition?
- (c) If the item of property, plant and equipment is measured at fair value on initial recognition, how should the resulting credit be accounted for?
- (d) How should the entity account for a transfer of cash from its customer?

Accounting Principles

Is the definition of an asset met?

9 When an entity receives from a customer a transfer of an item of property, plant and equipment, it shall assess whether the transferred item meets the definition of an asset set out in the *Framework for the Preparation and Presentation of Financial Statements* issued by the Institute of Chartered Accountants of India. Paragraph 49(a) of the Framework states that ‘an asset is a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity.’ In most circumstances, the entity obtains the right of ownership of the transferred item of property, plant and equipment. However, in determining whether an asset exists, the right of ownership is not essential. Therefore, if the customer continues to control the transferred item, the asset definition would not be met despite a transfer of ownership.

10 An entity that controls an asset can generally deal with that asset as it pleases. For example, the entity can exchange that asset for other assets, employ it to produce goods or services, charge a price for others to use it, use it to settle liabilities, hold it, or distribute it to owners. The entity that receives from a customer a transfer of an item of property, plant and equipment shall consider all relevant facts and circumstances when assessing control of the transferred item. For example, although the entity must use the transferred item of property, plant

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and equipment to provide one or more services to the customer, it may have the ability to decide how the transferred item of property, plant and equipment is operated and maintained and when it is replaced. In this case, the entity would normally conclude that it controls the transferred item of property, plant and equipment.

How should the transferred item of property, plant and equipment be measured on initial recognition?

11 If the entity concludes that the definition of an asset is met, it shall recognise the transferred asset as an item of property, plant and equipment in accordance with paragraph 7 of Ind AS 16 and measure its cost on initial recognition at its fair value in accordance with paragraph 24 of that Standard.

How should the credit be accounted for?

12 The following discussion assumes that the entity receiving an item of property, plant and equipment has concluded that the transferred item should be recognised and measured in accordance with paragraphs 9–11.

13 Paragraph 12 of Ind AS 18 states that ‘When goods are sold or services are rendered in exchange for dissimilar goods or services, the exchange is regarded as a transaction which generates revenue.’ According to the terms of the agreements within the scope of this Appendix, a transfer of an item of property, plant and equipment would be an exchange for dissimilar goods or services. Consequently, the entity shall recognise revenue in accordance with Ind AS 18.

Identifying the separately identifiable services

14 An entity may agree to deliver one or more services in exchange for the transferred item of property, plant and equipment, such as connecting the customer to a network, providing the customer with ongoing access to a supply of goods or services, or both. In accordance with paragraph 13 of Ind AS 18, the entity shall identify the separately identifiable services included in the agreement.

15 Features that indicate that connecting the customer to a network is a separately identifiable service include:

- (a) a service connection is delivered to the customer and represents stand-alone value for that customer;
- (b) the fair value of the service connection can be measured reliably.

16 A feature that indicates that providing the customer with ongoing access to a supply of goods or services is a separately identifiable service is that, in the future, the customer making the transfer receives the ongoing access, the goods or services, or both at a price lower than would be charged without the transfer of the item of property, plant and equipment.

17 Conversely, a feature that indicates that the obligation to provide the customer with ongoing access to a supply of goods or services arises from the terms of the entity’s operating licence or other regulation rather than from the agreement relating to the transfer of an item of property, plant and equipment is that customers that make a transfer pay the same price as those that do not for the ongoing access, or for the goods or services, or for both.

Revenue recognition

18 If only one service is identified, the entity shall recognise revenue when the service is performed in accordance with paragraph 20 of Ind AS 18. If such a service is ongoing, revenue shall be recognised in accordance with paragraph 20 of this Appendix.

19 If more than one separately identifiable service is identified, paragraph 13 of Ind AS 18 requires the fair value of the total consideration received or receivable for the agreement to be allocated to each service and the recognition criteria of Ind AS 18 are then applied to each service.

20 If an ongoing service is identified as part of the agreement, the period over which revenue shall be recognised for that service is generally determined by the terms of the agreement with the customer. If the agreement does not specify a period, the revenue shall be recognised over a period no longer than the useful life of the transferred asset used to provide the ongoing service.

How should the entity account for a transfer of cash from its customer?

21 When an entity receives a transfer of cash from a customer, it shall assess whether the agreement is within the scope of this Appendix in accordance with paragraph 6. If it is, the entity shall assess whether the constructed or acquired item of property, plant and equipment meets the definition of an asset in accordance with paragraphs 9 and 10. If the definition of an asset is met, the entity shall recognise the item of property, plant and equipment at its cost in accordance with Ind AS 16 and shall recognise revenue in accordance with paragraphs 13–20 at the amount of cash received from the customer.

¹Hkkx Πμ[k.M 3(i)^o

Hkkjr dk jkti=k % vlk/kj.k

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Appendix D

References to matters contained in other Indian Accounting Standards

This Appendix is an integral part of Indian Accounting Standard 18.

This appendix lists the appendices which are part of other Indian Accounting Standards and make reference to Ind AS 18, *Revenues*

1. Appendix A, *Service Concession Arrangements* contained in Ind AS 11 *Construction Contracts*.
2. Appendix B, *Evaluating the Substance of Transactions Involving the Legal Form of a Lease* contained in Ind AS 17 *Leases*.



Appendix 1

Note: This appendix is not a part of the Indian Accounting Standard. The purpose of this Appendix is only to bring out the differences, if any, between Indian Accounting Standard (Ind AS) 18 and the corresponding International Accounting Standard (IAS) 18, Revenue, SIC 31, Revenue- Barter Transactions Involving Advertising Services, IFRIC 13, Customer Loyalty Programmes and IFRIC 18, Transfers Of Assets from Customers.

Comparison with IAS 18, Revenue, SIC 31, IFRIC 13 and IFRIC 18

1. The transitional provisions given in IAS 18, SIC 13 and IFRIC 13 have not been given in Ind AS 18, since all transitional provisions related to Ind ASs, wherever considered appropriate have been included in Ind AS 101, *First-time Adoption of Indian Accounting Standards* corresponding to IFRS 1, *First-time Adoption of International Financial Reporting Standards*.
 2. On the basis of principles of the IAS 18, IFRIC 15 on *Agreement for Construction of Real Estate* prescribes that construction of real estate should be treated as sale of goods and revenue should be recognised when the entity has transferred significant risks and rewards of ownership and retained neither continuing managerial involvement nor effective control. IFRIC 15 has not been included in Ind AS 18. Instead, a footnote has been given specifying that the Guidance Note on the subject being issued by the Institute of Chartered Accountants of India shall be followed.
 3. Paragraph 2 of IAS 18 which states that IAS 18 supersedes the earlier version IAS 18 is deleted in Ind AS 18 as this is not relevant in Ind AS 18. However, paragraph number 2 is retained in Ind AS 18 to maintain consistency with paragraph numbers of IAS 18.
 4. Paragraph number 31 appear as 'Deleted' in IAS 18. In order to maintain consistency with paragraph numbers of IAS 18, the paragraph number is retained in Ind AS 18.
 5. Paragraph 30(c), 32, 35 b(iii), 35b(v) appear as 'Deleted' in Ind AS 18 which addresses revenue in form of interest and dividend. The recognition, measurement of dividend is given in Ind AS 109, whereas the measurement of interest is given in Ind AS 109.
 6. Paragraph 1A is inserted which states that recognition of interest is dealt in this standard whereas measurement of interest charges for the use of cash or cash equivalents or amounts due to the entity and recognition and measurement of dividend is dealt in accordance with Ind AS 109, *Financial Instruments*.
 7. Paragraph 1B is inserted, which prescribes the impairment of any contractual right to receive cash or another financial asset arising from this standard, shall be dealt in accordance with Ind AS 109, *Financial Instruments*.
21. In the principal rules, in the "Annexure", under the heading "B. Indian Accounting Standards (Ind AS)", in "Indian Accounting Standard (Ind AS) 19", -
- (i) for paragraph 83, the following paragraph shall be substituted, namely:-

“83 The rate used to discount post-employment benefit obligations (both funded and unfunded) shall be determined by reference to market yields at the end of the reporting period on government bonds. However, for currencies other than Indian rupee for which there is deep market in high quality corporate bonds, the market yields (at the end of the reporting period) on such high quality corporate bonds denominated in that currency shall be used. The currency and term of the government bonds or corporate bonds shall be consistent with the currency and estimated term of the post-employment benefit obligations.”;
 - (ii) in Appendix 1, for paragraph 2, the following paragraph shall be substituted, namely:-

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“2According to Ind AS 19 the rate to be used to discount post-employment benefit obligation shall be determined by reference to the market yields on government bonds, whereas under IAS 19, the government bonds can be used only for those currencies where there is no deep market of high quality corporate bonds. However, requirements given in IAS 19 in this regard have been retained with appropriate modifications for currencies other than Indian rupee.”.

22. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 23”, in Appendix A, for paragraph 2, the following paragraph shall be substituted, namely:-

“2 Appendix A, *Service Concession Arrangements* contained in Ind AS 11, *Construction Contracts*, makes reference to this Standard also.”.

23. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 28”, -

(i) in paragraph 17, for item (d), the following item shall be substituted, namely:-

“(d) The ultimate or any intermediate parent of the entity produces financial statements available for public use that comply with Ind ASs, in which subsidiaries are consolidated or are measured at fair value through profit or loss in accordance with Ind AS 110.”;

(ii) for paragraph 27, the following paragraph shall be substituted, namely:-

“27 A group’s share in an associate or a joint venture is the aggregate of the holdings in that associate or joint venture by the parent and its subsidiaries. The holdings of the group’s other associates or joint ventures are ignored for this purpose. When an associate or a joint venture has subsidiaries, associates or joint ventures, the profit or loss, other comprehensive income and net assets taken into account in applying the equity method are those recognised in the associate’s or joint venture’s financial statements (including the associate’s or joint venture’s share of the profit or loss, other comprehensive income and net assets of its associates and joint ventures), after any adjustments necessary to give effect to uniform accounting policies (see paragraphs 35–36A).”;

(iii) for paragraph 36, the following paragraph shall be substituted, namely:-

“36 Except as described in paragraph 36A, if an associate or a joint venture uses accounting policies other than those of the entity for like transactions and events in similar circumstances, adjustments shall be made to make the associate’s or joint venture’s accounting policies conform to those of the entity when the associate’s or joint venture’s financial statements are used by the entity in applying the equity method.”;

(iv) after paragraph 36, the following paragraph shall be inserted, namely:-

“36A Notwithstanding the requirement in paragraph 36, if an entity that is not itself an investment entity has an interest in an associate or joint venture that is an investment entity, the entity may, when applying the equity method, retain the fair value measurement applied by that investment entity associate or joint venture to the investment entity associate’s or joint venture’s interests in subsidiaries.”.

24. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 32”,

(i) in Appendix A, for paragraph AG21, the following paragraph shall be substituted, namely:-

“AG21 A contract that involves the receipt or delivery of physical assets does not give rise to a financial asset of one party and a financial liability of the other party unless any corresponding payment is deferred past the date on which the physical assets are transferred. Such is the case with the purchase or sale of goods on trade credit.”;

(ii) in Appendix B, for paragraph 1, the following paragraph shall be substituted, namely:-

¹Hkkx Πμ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

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“1. Appendix A, *Service Concession Arrangements* contained in Ind AS 11, *Construction Contracts*.”.

25. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 34”, -

(i) in paragraph 5, for item (e), the following item shall be substituted, namely:-

“(e) notes, comprising significant accounting policies and other explanatory information;”;

(ii) in paragraph 15B, for item (b), the following item shall be substituted, namely:-

“(b) recognition of a loss from the impairment of financial assets, property, plant and equipment, intangible assets, or other assets, and the reversal of such an impairment loss;”;

- (iii) in paragraph 16A, for the opening paragraph, starting with ‘In addition to’ and ending with ‘year-to-date basis.’, the following paragraph shall be substituted, namely:-

“16A In addition to disclosing significant events and transactions in accordance with paragraphs 15–15C, an entity shall include the following information, in the notes to its interim financial statements or elsewhere in the interim financial report. The following disclosures shall be given either in the interim financial statements or incorporated by cross-reference from the interim financial statements to some other statement (such as management commentary or risk report) that is available to users of the financial statements on the same terms as the interim financial statements and at the same time. If users of the financial statements do not have access to the information incorporated by cross-reference on the same terms and at the same time, the interim financial report is incomplete. The information shall normally be reported on a financial year-to-date basis.”;

- (iv) in paragraph 16A, item (l) shall be omitted.

26. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 36”, in paragraph 2, for item (b), the following item shall be substituted namely:-

“(b) assets arising from construction contracts (see Ind AS 11, *Construction Contracts* and Ind AS 18, *Revenue*);”.

27. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 37”, -

- (i) for paragraph 5, the following paragraph shall be substituted, namely:-

“5. When another Standard deals with a specific type of provision, contingent liability or contingent asset, an entity applies that Standard instead of this Standard. For example, some types of provisions are addressed in Standards on:

(a) construction contracts (see Ind AS 11, *Construction Contracts*);

(b) income taxes (see Ind AS 12, *Income Taxes*);

(c) leases (see Ind AS 17, *Leases*). However, as Ind AS 17 contains no specific requirements to deal with operating leases that have become onerous, this Standard applies to such cases;

(d) employee benefits (see Ind AS 19, *Employee Benefits*);

(e) insurance contracts (see Ind AS 104, *Insurance Contracts*). However, this Standard applies to provisions, contingent liabilities and contingent assets of an insurer, other than those arising from its contractual obligations and rights under insurance contracts within the scope of Ind AS 104; and

(f) contingent consideration of an acquirer in a business combination (see Ind AS 103, *Business Combinations*).”;

- (ii) for paragraph 6, the following paragraph shall be substituted, namely:-

“6. Some amounts treated as provisions may relate to the recognition of revenue, for example where an entity gives guarantees in exchange for a fee. This Standard does not address the recognition of revenue. Ind AS 18, *Revenue*, 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 Ind AS 18.”;

- (iii) in Appendix D, for paragraph (i), the following paragraph shall be substituted, namely:-

“(i) Appendix A, *Service Concession Arrangements* and Appendix B, *Service Concession Arrangements: Disclosures*, contained in Ind AS 11, *Construction Contracts*.”;

- (iv) in Appendix 1, for paragraph 3, the following paragraph shall be substituted, namely:-

“3. The following paragraph numbers appear as ‘Deleted’ in IAS 37. In order to maintain consistency with paragraph numbers of IAS 37, the paragraph numbers are retained in Ind AS 37 :

(i) paragraph 1(b)

(ii) paragraph 4”.

28. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 38”,

(i) in paragraph 3, for item (a), the following item shall be substituted, namely:-

“(a) intangible assets held by an entity for sale in the ordinary course of business (see Ind AS 2, *Inventories*, and Ind AS 11, *Construction Contracts*).”;

(ii) in paragraph 3, item (i) shall be omitted.

(iii) for paragraph 114, the following paragraph shall be substituted, namely:-

“114 The disposal of an intangible asset may occur in a variety of ways (eg by sale, by entering into a finance lease, or by donation). In determining the date of disposal of such an asset, an entity applies the criteria in Ind AS 18, *Revenue*, for recognising revenue from the sale of goods. Ind AS 17 applies to disposal by a sale and leaseback.”

(iv) for paragraph 116, the following shall be substituted, namely:-

“116 The consideration receivable on disposal of an intangible asset is recognised initially at its fair value. If payment for the intangible asset is deferred, the consideration received is recognised initially at the cash price equivalent. The difference between the nominal amount of the consideration and the cash price equivalent is recognised as interest revenue in accordance with Ind AS 18 reflecting the effective yield on the receivable.”;

(v) in Appendix A, for paragraph 6, the following paragraph shall be substituted, namely:-

“6 Ind AS 38 does not apply to intangible assets held by an entity for sale in the ordinary course of business (see Ind AS 2 and Ind AS 11) or leases that fall within the scope of Ind AS 17. Accordingly, this Appendix does not apply to expenditure on the development or operation of a web site (or web site software) for sale to another entity. When a web site is leased under an operating lease, the lessor applies this Appendix. When a web site is leased under a finance lease, the lessee applies this Appendix after initial recognition of the leased asset.”;

(vi) in Appendix B, -

(a) for paragraph 1, the following paragraph shall be substituted, namely:-

“1 Appendix A, *Service Concession Arrangements contained in Ind AS 11, Construction Contracts*. ”;

(b) for paragraph 2, the following paragraph shall be substituted, namely:-

“2 Appendix B, *Service Concession Arrangements: Disclosures contained in Ind AS 11, Construction Contracts*. ”.

29. In the principal rules, in the “Annexure”, under the heading “B. Indian Accounting Standards (Ind AS)”, in “Indian Accounting Standard (Ind AS) 40”,

(i) in paragraph 3, for item (b), the following item shall be substituted namely:-

“(b) recognition of lease income from investment property (see also Ind AS 18, *Revenue*); ”;

1Hkkx IIµ[k.M 3(i)°

Hkkjr dk jkti=k % vlk/kj.k

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(ii) in paragraph 9, for item (b), the following item shall be substituted, namely:-

“(b) property being constructed or developed on behalf of third parties (see Ind AS 11, *Construction Contracts*). ”;

(iii) for paragraph 67, the following paragraph shall be substituted, namely:-

“67 The disposal of an investment property may be achieved by sale or by entering into a finance lease. In determining the date of disposal for investment property, an entity applies the criteria in Ind AS 18 for recognising revenue from the sale of goods. Ind AS 17 applies to a disposal effected by entering into a finance lease and to a sale and leaseback.”;

(iv) for paragraph 70, the following paragraph shall be substituted, namely:-

“70 The consideration receivable on disposal of an investment property is recognised initially at fair value. In particular, if payment for an investment property is deferred, the consideration received is recognised initially at the cash price equivalent. The difference between the nominal amount of the consideration and the cash price equivalent is recognised as interest revenue in accordance with Ind AS 18 using the effective interest method.”;

(v) in Appendix 1, in paragraph 7, item (i) shall be omitted.

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Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054.

